

Category Codes:

The M-Pathways Category code groups and classifies procurement purchases at a finer level than the Account value used in financial reporting. For example, while financial reports like the Statement of Activity aggregate "Office Supplies" using Account value 614440, Category values facilitate spend analysis for specific supplies, such as pens, pencils, paper, tape, etc.

Categories are used in M-Pathways eProcurement requisitions (ePro reqs) and purchase orders to populate the Account value in the ChartField combination for reporting purposes. They are not used in vouchers or P-Card transactions.

U-M uses two types of Category codes:

1). **UM-DEFINED Categories** are five-character codes (e.g., COMSP) that match frequently used procurement Account values. The first three characters correspond to the Account Group (e.g. COMputers or GENeral Supplies). Use these Category values when creating Special Request ePro reqs per Procurement Services and Financial Operations.

2). **UNSPSC Categories** are eight-digit codes (e.g., 41103011) based on United Nations Standard Product and Service Codes (UNSPSC) list. U-M associates a subset of these codes to items in M-marketsite catalogs. The Account value that defaults into the M-marketsite ePro req from these codes may also be determined by the unit price of the item being ordered. Do not use UNSPSC Category codes in Special Request ePro reqs unless you are certain the value is appropriate for the product/service being ordered.

Active Category Listing Report:

This report lists the Category codes, their definitions and their associated Account value(s). Use the report tabs to research appropriate Categories for your unit's procurement activity.

**FN06 Procurement Active Category Listing
UM Defined Alphabetical**

Last Refreshed 1/10/19

Category Cd	Itm Cat Descr60	Account	Acct Long Descr
ASSET	Assets -- UMHlthSysms use only	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
COMBM	Business Software Maintenance	612110	To record maintenance contracts and other maintenance (tech support) on specialized business operations software.
COMDB	Database Purchase & Rental	612230	To record cost of data and databases.
COMDM	Data Management Services	612600	To record costs for data management services.
COMDN	Data Network ITCom	612425	To record expenses related to Data Network services offered by Information Technology Communications (ITCom).
COMDS	Demo Software Production Cost	612120	To record cost of producing demonstration disks or other media for digital publications.
COMDT	Data Processing	612400	To record costs for data processing services.
COMMC	Micro Consulting Services	612550	To record Institute of Social Research microcomputer consulting services.
COMMR	Computer & Peripheral Mtnce	612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.
COMOP	Computing Operations	612150	To record machine use time that is incurred at Data Systems Center/MAIS in contrast to the computer center.
COMPG	Computer Programming	612350	To record cost of computer programming services.
COMPR	Computing Processing	612200	To record data systems center charges for processing time, IMS transactions on various databases, Customer Information Control System (CICS) processing, Central Processing Unit (CPU) charges, disk access and TSO operating system memory.
COMSO	Computing Signon	612300	To record cost of monthly hook up and long-term/access IDs for Data Systems Center/MAIS.
COMSP	Computer Supplies	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.
COMST	Computing Storage	612250	To record Data Systems Center/MAIS fees for disk storage.
COMSV	Computing Services	612000	To record data systems center charges (e.g. burst/decollate, model 20, pool equipment lease and maintenance, labels, cards, tapes).
COMSW	Computer Software/Licenses	612100	To record cost of computer software, computer licenses, mobile app and other mobile device applications.
CONFU	Furniture	610875	To record cost of furniture that is not capitalized.
CONGC	Bldgs - General Contracts	610000	Used exclusively in the construction fund to record labor and materials for construction and renovations of buildings where the total cost is greater than \$500K.
CONNC	Plant Non Capital Items	610775	Used exclusively in the construction fund to record labor and materials for construction and renovations of buildings where the total cost of the project is less than \$500K.
DDSCE	Dental Store Clinical Expenses	620860	To record rebilling of Dental Stores dental clinic supplies.
EQPCL	Equipment - Capital Lease	614105	To record and track all capital lease expenses. A capital lease is defined as purchase of a capital item on a payment plan.
EQPCM	UM Equip Owned Fab - Spon Only	614060	To record the non-labor cost of fabrications that is estimated to exceed \$5,000. A set of seperate chartfields is established to accumulate all non-labor costs for eventual capitalization to the one item on the equipment inventory. This account is to be used for Sponsored Funds only.
EQPFA	Equip - Federal Accountability	614240	To record equipment, whose title may revert under some named condition to an outside sponsor, usually a federal agency.
EQPMS	Equipment Operating Leases	614120	To record and track lease monthly payments.
EQPMT	Equipment -greater than \$5,000	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
EQPNI	Clinical Equip Need Inspection	614100	To record costs of Health System patient clinical medical equipment that needs inspection prior to patient services used by departments.

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EQPPR	Equipment/Partial Replacements	614180	To record costs of a replacement, for a part that wears out or breaks within the original piece of equipment. This cost is not added to the original cost. Minimum threshold of \$2,000.
EQPSC	Sponsor Owned Equip - Fab	614330	To record cost of a component that is added to the original piece of equipment or is a component of the original equipment owned by the sponsor.
EQPSO	Sponsored Owned Equipment	614300	To record costs of equipment purchased by the University, but title will rest with a sponsor. Use of the equipment will remain with the intended project until the sponsor calls for it.
EQPTP	Third Party Owned Equipment	614320	To record costs of equipment owned by a third party party, purchased on federal projects. Title will rest with a third party upon completion of the project.
EQPUE	Equip - Upgrade Existing Equip	614210	To record cost of upgrades that increase the value and performance of a piece of equipment. This will be added to the original cost of equip >\$5K. Minimum threshold of \$5,000.
EQPXE	Xerox Equip Equity Payments	614090	To record lease payments related to the lease agreement program we have for printer and copiers.
GENAB	Booster Club Activity Expense	617046	To record cost of sports booster club activities.
GENAC	Museum/Display Cases	617050	To record cost of maintenance of museums and display cases.
GENAD	Advertising	614540	To record costs for advertising or publicity.
GENAE	Sports Equipment	617005	To record cost of athletic equipment purchased for team use.
GENAF	Agency Fund Payments	614570	To record payments made by the agency fund to external sources.
GENAH	Other Home Game Expenses	617030	To record cost of other expenses for hosted athletic events.
GENAL	Agency Fund Allocations	616010	To record cost of Agency Fund allocations of revenue and expenses.
GENAM	Ammunition	615070	To record cost of ammunition.
GENAO	Sub-Award - Portion Over \$25K	615415	To record cost of pass-through activity for Sponsored P/G's where the relationship does not meet the standards for a sub-contract but the payments need to be treated similarly in terms of indirect cost calculations. To be used only on P/G's with initial Funds of 20000 & 25000 with the approval of Contract Administration and Sponsored Programs.
GENAP	Other Post-Season Expenses	617040	To record cost of other expenses for Athletics post season competition.
GENAQ	Appliances Less than \$5,000	614422	To record cost of non-capital appliances, less than \$5,000.
GENAS	Sports Supplies	617010	To record cost of supplies purchased for athletic team use.
GENAT	Sports Team Fundraising Exp	617045	To record cost of sports team fundraising activities.
GENAU	Audio Data Storage Supplies	614045	To record audio data storage supplies.
GENAW	Artwork	614600	To record costs relating to artwork aquisition.
GENAX	Sub-Award - Portion Under \$25K	615445	To record cost of pass-through activity for Sponsored P/G's where the relationship does not meet the standards for a sub-contract but the payments need to be treated similarly in terms of indirect cost calculations. To be used only in Funds 20000 & 25000 with the approval of Contract Administration and Sponsored Programs.
GENAZ	Facility Supplies	617075	To record cost of supplies purchased for operation of facilities.
GENBB	Bibliographic Records	615593	To record cost of bibliographic and authority records to track and catalog orders to provide patrons access to the collections. To be used only by the University Library.
GENBK	Library Books	615590	To record cost of books and manuscripts that become a part of the useable inventory of the University Library. This account code is to be used only by the University Library.
GENBV	Beverages	614758	To record costs for beverages.

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Category Cd	Itm Cat Descr60	Account	Acct Long Descr
GENCC	Copy Center Service	615650	To record cost of making copies at the copy service center.
GENCD	Com Dent Labs/Implant Supplies	615800	To record cost of commercial dental labs and implant supplies.
GENCF	Photo Cop, Fax Mach & Printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.
GENCG	Cost of Goods Sold	614416	To record cost of goods to be resold.
GENCH	China, glass and flatware	614916	To record cost of china, glass or flatwares.
GENCN	Conferences	614660	To record costs for conferences and conventions. These include conferences and meal expenditures necessary for the support of the instructional, research, public service and administrative activities of the University.
GENCO	Computers - Under \$5,000	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.
GENCP	Contract Srvs Nur Pat Sit	616430	To record cost of contracted temporary hospital patient attendants.
GENCS	Contractual Srvcs-Nursing	616460	To record cost of agency supplied temporary nursing help.
GENCU	Custodial Supplies	614455	Used to record expenditures related to the acquisition of custodial supplies.
GENCW	Copywriting	614530	To record copywriting costs.
GENDM	Direct Mail Costs	615030	To record cost of direct mailing, including purchases of mailing lists, email lists, etc.
GENEB	Entertainers & Bands	614572	To record costs for entertainment.
GENED	Employee Development	614720	To record costs of training programs for employees (i.e. professional development).
GENEE	Engraving/Etching	616050	To record cost of engraving/etching.
GENEL	Electrical Supplies	614425	Used to record expenditures related to the acquisition of Electrical supplies.
GENES	Software >\$500,000	614050	To record cost of software that is greater than \$500,000, to be capitalized.
GENEX	Exhibit Expense	614547	To record costs incurred for presence and displays at scholarly conferences. A marketing expense.
GENFA	Firearms	615060	To record cost of firearms.
GENFC	Facility Fertilizer&Chemicals	617070	To record cost of facility/grounds fertilizers and chemicals.
GENFD	Food	614750	To record costs for miscellaneous food items.
GENFH	Field Hiring & Training	614400	To be used exclusively by ISR, for recharge hiring and training costs of national field interviews.
GENFL	Flowers & Decorations	614924	To record cost of flowers and decorations.
GENFN	Food & Beverages	614760	To record costs for food and beverages.
GENFO	Photographs	614577	To record costs relating to photography.
GENFP	Paper Products	614756	To record costs for paper products.
GENFR	Freight on Purchases	614800	Used for freight charges associated with purchase orders.
GENFS	Food Staples	614759	To record costs for food and pantry staples such as sugar, catsup, salt, pepper, etc.
GENFX	Freight Charges	614780	To record cost of shipping and handling charges. This cost is sometimes broken down separately or added to the purchase price.
GENGA	Prize Gifts & Svc Awds-NonEmps	614573	To record the cost of prizes/gifts/awards to non-employees. For example, the purchase of a fruit basket. No taxes are withheld. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated to report the income. See account 502300 (Prize/Gift/Service Awawrds to Employees).

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GENGH	Graphic Design Services	614527	To record costs for graphic design services.
GENGR	Government Relations	615830	To record cost of government relations activities.
GENHP	Health Physics Supplies	616100	To record cost of health physics and radiation protection supplies.
GENHV	Plumbing Supplies	621165	To record cost of plumbing supplies.
GENIN	Capital Asset Acquisitions	614410	To be used exclusively in funds 86000 and 86500 to offset the construction in progress allocation.
GENKO	Sub(K) - Portion Over \$25K	615410	To record cost when the university engages a third party to perform work included in the prime award. Requires the approval of the office of contract administration when a subcontract is involved. All charges will be charged to account 615410 and 615440 in order to distinguish expenses incurred by the subcontractor from expenses incurred by the university.
GENKU	Sub(K) - Portion Under \$25K	615440	To record the first \$25,000 of each subcontract on which indirect cost will normally be calculated. The excess above \$25,000 will be charged to account 615410.
GENLD	Laundry	614840	To record cost of laundering bedding, linens and wearing apparel.
GENLI	Licenses (Non-Software)	614870	To record the cost of license fees to the State of Michigan Board of Licensing and Regulation. Not for Software Licenses, use account 612100 for this type of license.
GENLN	Linen	614900	To record cost of bedding and linens.
GENMA	Mattresses	614465	Mattress purchases for Residence and Apartment Housing.
GENMC	Managed Copier Program	615330	To record costs associated with managed copier programs.
GENMD	Memberships & Dues	614930	To record costs associated with memberships and dues for authorized professional societies.
GENMO	Movies	614575	To record costs of movies; including film, equipment and projectionists.
GENMP	Merchandise Purchases	614412	To record cost of merchandise purchased for resale.
GENMR	Mach Rentl (Except Copy Equip)	615290	To record cost of equipment rentals, excluding photocopy equipment (see 615320).
GENMU	Musical Instruments > than \$5K	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
GENNC	Non-Capital Equipment	614420	To record the cost of equipment that is less than \$5,000.
GENOF	Officers (Lodging, meals,..)	614576	To record costs incurred by student organization's officers such as meals, transportation, etc.
GENOS	Office Supplies	614440	Office supplies.
GENPB	Publication Design & Dev	614525	To record costs relating to publication design and development.
GENPD	Productions	614579	To record costs relating to theatrical productions such as musical scores, scripts, directors, orchestra and staging.
GENPE	Photocopy Equip Rental	615320	To record cost of photocopy equipment rentals.
GENPH	Photographic/Electronic Media	614990	To record cost of purchase or rental of multimedia devices and related production costs.
GENPI	Premium Supplies	614435	Supplies used as Thank You gifts in fund raising. The value of the item is deducted from the donor's gift receipt.
GENPK	Parking Expense	614960	To record cost of parking.
GENPM	Postage/Mailing	615020	To record cost of postage, including stamps, postage meters, parcel post, etc.
GENPO	Printing - Outside	615110	To record cost of printing work done outside the Unversity.
GENPP	Printing & Reproduction	615140	To record cost of printing and reproduction expenses incurred within the Universtity excluding copy center services and University Press.

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GENPR	Precious Metals (Gold, Etc.)	615050	To record cost of gold or other precious metals..
GENPS	Pub/Subscription/Print Matter	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.
GENPT	Printing	615080	To record cost of printing and copying, including reprints for professional publications, research articles, magazine articles, etc.
GENPU	Publicity Expense	614546	To record costs involved in promoting University Press books for review by relevant organizations.
GENPZ	Production Expense	615150	To record cost of Unit manufacturing cost of books-a cost of sales and camp expenses.
GENRA	Recruitment - Advertising	615230	To record cost of newspaper and other medium advertising for recruitment of employees and students.
GENRD	Recordings	614040	To record cost of recordings and CD purchases.
GENRF	Refreshments	614580	To record costs for refreshments.
GENRM	Recognition Mementos	614700	To record costs for various types of recognition.
GENRO	Recruitment - Other	615231	To record cost of other recruitment expenses, excluding advertising (see 615230)
GENRP	Research Publication Costs	615220	To record costs associated with documenting, preparing, and publishing the findings for items such as abstracts, submission fees, reprints and page charges.
GENRT	Rental Expense	615260	To record cost for rentals
GENSB	Serv Unit Materials Recharged	616070	To record the cost of the service provided and material used for internal work.
GENSC	Security	615380	To record costs for security services both internal and external to the University.
GENSI	Supplies-Instruct Materials	615500	To record cost of instructional materials and supplies.
GENSL	Social Events	614581	To record costs for social events such as dances and parties.
GENSM	Summer Camps-Benefits	616420	To record cost of summer camp operations.
GENSO	Serv Of Others(Non-Consultant)	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.
GENSP	Special Event	614582	To record costs for special events other than banquets, dinners or social events.
GENSS	Shop Supplies	614430	Used to record the expenditures related to the acquisition of supplies utilized to fabricate or maintain equipment and related components.
GENST	Stationery Item	616040	To record cost of stationary items such as cards, envelopes and paper.
GENSU	Setup	614920	To record cost of set up for banquets.
GENSV	Surveys	615980	To record cost of conducting surveys.
GENSZ	Smallwares	614917	To record cost of service, cookware, and food handling supplies.
GENTK	Tickets	614583	To record costs relating to the printing or purchasing of tickets.
GENTR	Education & Training Services	616475	To record costs for training services.
GENTS	Clothing and Apparel	614584	To record clothing purchases.
GENTX	Transcription Services	616455	To record cost of outside vendors providing transcriptions services.
GENVS	Video Services ITCOM	614340	To record cost of video services provided by ITCOM.
GENWA	Wearing Apparel	615890	To record cost of wearing apparel such as uniforms, lab coats and patient gowns.

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GENWD	Web Design & Development	614526	To record costs relating to web page design, development, maintenance and web hosting.
GENXI	Customer S&H Charges-Int'l	614783	Portion of shipping and handling charges not passed through to international customers which is a cost of sales.
GENXX	Misc Supplies and Other	615560	To record cost of supplies that do not fall within a descriptive supply heading.
INSGI	General Insurance	620000	To record cost of insurance billed by the insurance office, including deductibles and self insurance.
INSIC	Insurance Claim Recovery	620150	To record cost of insurance claim recovery by the Office of Risk Management.
INSRE	Hlth Exp-Reinsurance	620100	To record health expenses related to reinsurance.
LABAC	Laboratory Animal Care	618250	To record cost for laboratory animal care.
LABAN	Laboratory Animals	618200	To record cost of laboratory animal purchases.
LABCM	Chemicals & Related Products	618300	To record cost of chemicals and related laboratory supplies.
LABDS	Dental Supplies	618000	To record cost of dental stores area supplies.
LABES	Electronic Supplies	618500	To record cost of electronic supplies.
LABGS	Gases	618150	To record cost of gases.
LABOC	Optical Supplies-Contact Lens	618010	To record cost of contact lenses and solution purchased for resale at optical shops and contact lens clinics.
LABOS	Optical Supplies	618020	To record cost of optical supplies such as eye-glass frames, eye-glass lenses, and sunglasses purchased for resale at optical shops.
LABPH	Pharmaceuticals	618400	To record cost of pharmaceutical supplies used for research.
LABRA	Radioactive Chemicals	618325	To record cost of radioactive chemicals.
LABSM	Surgical/Medical Supplies	618450	To record cost of surgical/medical supplies.
LABSP	Laboratory Supplies - General	618350	To record cost of laboratory materials and supplies.
LABTH	Teeth	618050	To record cost of teeth.
LABXR	X-Ray Film	618100	To record cost for purchases and processing of x-ray films.
MEDCE	Clinical Expense	619750	To record cost of supplies and perishable tools used in clinic service areas.
MEDCO	Cadaver	619976	To record cost of cadaver and cadaveric organs.
MEDDM	Direct Medical Fee For Srv	619700	Used by M-Care for all direct medical expenses that are paid for on a fee for service basis.
MEDER	Employee Relations	619200	To record cost of awards, achievement recognition and internal meeting expenses for general employee benefit.
MEDFS	Health Expense-Inpatient FFS	619400	To record cost of fee-for-service (FFS) health expenses other than provider incentive or pharmaceutical.
MEDHF	Hospital Fee For Service	619550	Used by M-Care for all inpatient expenses that are paid for on a fee for service basis.
MEDIM	Medical Surgical Implants	619980	To record cost of medical surgical implants.
MEDIN	Med Instruments & Surg Supplies	619975	To record cost of medical instruments and surgical supplies.
MEDIS	I.V. Sets and Tubing	619936	To record cost of I.V. devices or supplies for an I.V. line.
MEDMM	Marketing Material	619150	To record cost of materials for sales promotion.
MEDOS	Outsourcing	619050	To record cost of production operations performed by external vendors.
MEDOU	Research Patient Care	619950	To record cost clinical research facility fees for patient care at UMHS.
MEDPR	Public Relations	619100	To record cost of materials and services related to general university promotions.

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MEDPS	Hlth Exp-Prescription	619500	To record cost of prescription pharmaceuticals.
MEDSW	Med Sutures/Wound Clos Supply	619925	To record cost of medical sutures/wound closure supplies.
PLTBC	Boiler Contractor	620912	To record cost of boiler contractor.
PLTBH	Building and Hardware Supplies	621160	To record cost of building and hardware supplies.
PLTBM	Building Maintenance	621150	To record cost of preventative and remedial upkeep of buildings and built-in equipment.
PLTBX	Boiler Supplies	620916	To record cost of boiler supplies.
PLTCA	Card Reader Equipment	621164	To record cost of card reader equipment.
PLTCC	Construction Activity	621145	To record cost of contractor construction activity.
PLTCL	Carpet Cleaning	620958	To record cost of carpet cleaning.
PLTCO	Coils	621283	To record cost of coils.
PLTCP	Carpentry Supplies	620922	To record cost of carpentry supplies.
PLTCR	Structural: Contractors & Repr	621005	To record cost of structural contractors and repairs.
PLTCW	Carpentry Contractor	620918	To record cost of carpentry contractor.
PLTDD	Direct Digital Controls	621284	To record cost of direct digital controls.
PLTDO	Door Frames, Locks & Hardware	621163	To record cost of door frames, locks and hardware.
PLTEC	Engr Customer Proj Mat	621011	To record cost of engineered customer project materials.
PLTED	Electric Duct Lines	622140	To record cost of installation, maintenance, and removal of electric duct lines.
PLTEE	Engr Energy Proj Mat	621014	To record cost of engineered energy project materials.
PLTEI	Engr Infrastructure Proj Mat	621012	To record cost of engineered infrastructure project materials.
PLTEL	Electrician Contractor	620948	To record cost of electrician contractor.
PLTEM	Equipment Maintenance	621120	To record cost of equipment maintenance including repairs, supplies, maintenance insurance and maintenance contracts and services.
PLTEN	Engr Maint Proj Mat	621013	To record cost of engineered maintenance project materials.
PLTES	Electrician Supplies	620952	To record cost of electrician supplies.
PLTFB	Filters & Belts	621287	To record cost of filters and belts.
PLTFC	Financing Costs	622050	To record financing costs associated with borrowing money.
PLTFH	Fume Hood Repair Materials	621161	To record cost of fume hood repair materials.
PLTFM	Forestry Materials	621072	To record cost of forestry materials.
PLTFR	Fixed Rate Debt	622080	To record fixed rate interest expense of the Hospital.
PLTGR	Grounds Maintenance	621060	To record cost of grounds maintenance.
PLTHM	Horticultural Materials	621071	To record cost of horticultural materials.
PLTHP	High Purity Water	621281	To record cost of high purity water.
PLTHV	HVAC Supplies	621166	To record cost of heating, ventilation, and air conditioning supplies.
PLTHW	Hazardous Waste	621240	To record cost of hazardous waste.

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PLTIC	Instrumentation Contracts	621001	To record cost of instrumentation contracts.
PLTIL	Insulation Contractor	621130	To record cost of insulation contractors.
PLTIM	Instrumentation Materials	621004	To record cost of instrumentation materials.
PLTIP	Insulation Materials	621110	To record cost of insulation materials.
PLTIS	Irrigation Supplies	621167	To record cost of irrigation supplies.
PLTLA	Landscape Arch & Materials	621070	To record cost of landscaping materials and services.
PLTLS	Lighting Supplies	621288	To record cost of lighting supplies.
PLTMC	Maintenance Contracts	621000	To record cost of maintenance contracts.
PLTMD	Motors & Drives	621162	To record cost of motors and drives.
PLTME	Mechanical Maint Contracts	621003	To record cost of mechanical maintenance contracts.
PLTMM	Mechanical Maint Materials	621002	To record cost of mechanical maintenance materials.
PLTMR	Maintenance & Repair	621090	To record cost of repairs, maintenance and minor alterations including materials and supplies.
PLTMS	Mason Supplies	620928	To record cost of mason supplies.
PLTMX	Mason Contractor	620924	To record cost of mason contractor.
PLTOB	Outlying Boiler Maintenance	622200	To record cost of boiler maintenance.
PLTOO	Other Operations and Maint.	621270	To record cost of other operations and maintenance.
PLTOP	Plant Operations	621030	To record cost of Facilities & Operations.
PLTPB	Plumbing Labor	620910	To record cost of plumbing labor.
PLTPC	Plumbing Contractor	620900	To record cost of plumbing contractor.
PLTPE	Purchased - Electricity	621660	To record cost of electricity purchases.
PLTPF	Purchased - Fuel Oil	621750	To record cost of fuel oil purchases.
PLTPL	Purchased - LP Gas	621490	To record cost of liquefied petroleum gas purchases.
PLTPN	Purchased - Natural Gas	621480	To record cost of natural gas purchases.
PLTPP	Plasterer Supplies	620934	To record cost of plasterer supplies.
PLTPR	Plasterer Contractor	620930	To record cost of plasterer contractor.
PLTPS	Paint Supplies	620940	To record cost of paint supplies.
PLTPT	Paint Contractor	620936	To record cost of paint contractor.
PLTPU	Pumps	621282	To record cost of pumps.
PLTPW	Purchased - Water & Sewer	621570	To record cost for water and sewer purchases.
PLTRC	Recycling	621210	To record cost of recycling services and supplies.
PLTRR	Rubbish Removal	621180	To record cost of rubbish removal and the disposal and removal of waste materials.
PLTRT	Refrigerant	621285	To record cost of refrigerant.
PLTRX	Residential Cleaning	620960	To record cost of residential cleaning.
PLTSC	Snow Removal Contractors	621062	To record cost of snow removal contractors.

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PLTSF	Safety Equipment & Supplies	621100	To record cost of safety equipment and supplies.
PLTSM	Snow Removal Materials	621061	To record cost of snow removal materials.
PLTTE	Testing Equip Material/Repairs	621106	To record cost of testing equipment materials and repairs.
PLTTM	Turf Maintenance	621073	To record cost of turf maintenance.
PLTTO	Tools	621321	To record the cost of tools used to put together or maintain goods.
PLTTR	Steam Traps	621286	To record cost of steam traps.
PLTTX	Trade and Maintenance Supplies	620954	To record cost of trade and maintenance supplies.
PLTWC	Window Cleaning	620956	To record cost of window cleaning.
PLTWT	Water Treatment	621280	To record cost of water treatment.
PPLPY	Individual Non-Employee Servcs	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.
SC_ITEMS	SC ITEMS	618350	To record cost of laboratory materials and supplies.
SPRRD	Remodeling & Design	623250	To record cost of non-capitalized alterations and renovations by commercial vendors or Facilities and Operations.
SPRSR	Space Rental - Non Lease	623200	To record cost of non-lease space rental expenses.
SSPFD	Strategic Supplier Food COGS	614416	To record cost of goods to be resold.
SSPIT	Strategic Supplier Tech COGS	614416	To record cost of goods to be resold.
SSPPR	Strategic Supplier Prnt'g COGS	614416	To record cost of goods to be resold.
SVCAF	Athletic Fees	613000	To record athletic fees.
SVCAU	Audit Services	613550	To record costs of audit services.
SVCAW	Award Entry Fee	613170	To record entry fee for award nominations.
SVCCN	Consulting	613300	To record costs for consulting. Payments to these consultants are not subject to withholding taxes. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.
SVCCO	Contractors	613310	To record costs of contract labor.
SVCCX	Courier Services	613750	To record cost of courier services.
SVCDU	Duplicating	613900	To record cost of duplicating services.
SVCEC	Engineering Consulting	613305	To record costs for engineering consulting firm services.
SVCEX	Evaluation & Exam Service	613800	To record cost of exams and evaluations.
SVCLE	Legal Expenses	613500	To record costs of legal fees.
SVCOS	Office Services	613700	To record cost of office services such as copying, printing and personnel.
SVCPF	Program Fees	613173	To record program fees.
SVCRE	Royalty Expense	613150	To record royalties paid to press authors per contract.
SVCRS	Research & Development	613250	To separately categorize this fee expense to enable Division of Surveys and Technologies to track and report on it by project and across projects.
SVCSC	Sales Commissions	613160	To record commission payments to contracted sales representatives.
SVCSD	Satellite Distribution	613174	To record satellite distribution fees.

**FN06 Procurement Active Category Listing
UM Defined Alphabetical**

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Category Cd	Itm Cat Descr60	Account	Acct Long Descr
SVCSF	Subject Fees	613100	To record fees paid to human subjects for participating in research.
SVCSR	ISDN/Studio Rental	613171	To record fees for Integrated Service Digital Network (ISDN) and studio rental.
SVCWS	Wire/Draft Services	613172	To record cost of wire/draft services.
TCMCL	Cellular Phone	611150	To record cost of cellular phones and accessories.
TCMEQ	Telephone Equipment Rental	611100	To record cost of telephone equipment rental.
TCMLD	Long Distance	611250	To record long distance telephone charges.
TCMLP	Local Phone Calls	611300	To record local telephone charges.
TCMPG	Pagers	611200	To record cost of pagers.
TCMRL	Remote Locat ITCOM	611400	To record phone related charges at remote buildings paid by ITCOM and rebilled to departments.
TCMTN	Telecom Svc (Not Inclgd Umtel)	611700	To record telephone related services not charged by ITCOM such as mobile phone services and toll call reimbursement.
TCMTP	Telephones & Accessories	611000	To record cost of telephones and telephone accessories such as headsets.
TCMTS	Telephone Service/Repair	611050	To record cost of telephone service and repair.
TRDAF	Domestic Travel Airfare	623500	To record cost of domestic travel airfare.
TRDGT	Domestic Travel-Ground Transp	623542	To record cost of domestic travel ground transportation.
TRDLG	Domestic Travel Lodging	623514	To record cost of domestic travel lodging.
TRDME	Domestic Travel Meals	623528	To record cost of domestic travel meals.
TRDOT	Domestic Travel - Other	623570	To record cost of domestic travel expenses without a specific category (e.g. conference registration fees, tips, etc.)
TRFAF	Foreign Travel Airfare	623614	To record cost of foreign travel airfare.
TRFGT	Foreign Travel-Ground Transp	623656	To record cost of foreign travel ground transportation.
TRFLD	Foreign Travel Lodging	623628	To record cost of foreign travel lodging.
TRFME	Foreign Travel Meals	623642	To record cost of foreign travel meals.
TRFOT	Foreign Travel - Other	623600	To record cost of foreign travel expenses without a specific category (e.g. conference registration fees, tips, etc.)
TROCN	Consultant Travel	623840	To record cost of travel by Non-University employees who are performing consultant services for the University.
TROHE	Recruiting - Hosting Expenses	623820	To record cost of hosting relating to recruiting.
TROHS	Hosting	623812	To record cost of hosting.
TROOT	Other Travel	623770	Includes all expenses not included in 623570, 623798, and 623756 incurred primarily by the Institute for Social Research.
TROPA	Post Season Air Transportation	623835	To record cost of athletics post season competition air travel.
TROPG	Post Season Ground Transportn	623836	To record cost of athletics post season competition ground transportation.
TROPL	Post Season Hotel/Meals	623837	To record cost of athletics post season competition lodging and meals.
TRORF	Registration Fees	623868	To record cost of registration fees.
TRORT	Recruiting Travel	623830	To record cost of recruiting travel or hosting for athletic teams.
TROTR	Trainee Travel	623826	Used to record travel expenses incurred by trainees on federally funded training grants.

**FN06 Procurement Active Category Listing
UM Defined Alphabetical**

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Category Cd	Itm Cat Descr60	Account	Acct Long Descr
UBRKR	UHS Break Room Supplies	618450	To record cost of surgical/medical supplies.
UCUST	UHS Custodial Supplies	618450	To record cost of surgical/medical supplies.
UGYN	UHS Gynecology Supplies	618450	To record cost of surgical/medical supplies.
UHS_ITEMS	UHS Catalog Items	618350	To record cost of laboratory materials and supplies.
UINFC	UHS Infection Control Supplies	618450	To record cost of surgical/medical supplies.
UINST	UHS Instruments	618450	To record cost of surgical/medical supplies.
ULAB	UHS Laboratory Supplies	618450	To record cost of surgical/medical supplies.
UOFC	UHS Office Supplies	618450	To record cost of surgical/medical supplies.
UORTH	UHS Orthopedic Supplies	618450	To record cost of surgical/medical supplies.
UPAPE	UHS Paper Supplies	618450	To record cost of surgical/medical supplies.
UPATI	UHS Patient Care	618450	To record cost of surgical/medical supplies.
UPERS	UHS Personal	618450	To record cost of surgical/medical supplies.
URESP	UHS Respiratory Supplies	618450	To record cost of surgical/medical supplies.
USTER	UHS Sterilizing Supplies	618450	To record cost of surgical/medical supplies.
UTRFD	U Transp Fuel Deliveries	623710	To record cost of bulk fuel purchased from fuel suppliers.
UTRLR	U Transp Leases & Rentals	623728	Charges for lease and rental of vehicles from university transportation services.
UTRMR	U Transp Maint & Repairs	623714	To record cost of maintenance and repair of vehicles by University Transportation Services.
UTRSF	U Transp Svcs Fuel	623700	To record cost of fuel furnished by university transportation services.

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Account	Account Long Description	Category Cd	Category Description
610000	Used exclusively in the construction fund to record labor and materials for construction and renovations of buildings where the total cost is greater than \$500K.	CONGC	Bldgs - General Contracts
610775	Used exclusively in the construction fund to record labor and materials for construction and renovations of buildings where the total cost of the project is less than \$500K.	CONNC	Plant Non Capital Items
610875	To record cost of furniture that is not capitalized.	CONFU	Furniture
611000	To record cost of telephones and telephone accessories such as headsets.	TCMTP	Telephones & Accessories
611050	To record cost of telephone service and repair.	TCMST	Telephone Service/Repair
611100	To record cost of telephone equipment rental.	TCMEQ	Telephone Equipment Rental
611150	To record cost of cellular phones and accessories.	TCMCL	Cellular Phone
611200	To record cost of pagers.	TCMPG	Pagers
611250	To record long distance telephone charges.	TCMLD	Long Distance
611300	To record local telephone charges.	TCMLP	Local Phone Calls
611400	To record phone related charges at remote buildings paid by ITCOM and rebilled to departments.	TCMRL	Remote Locat ITCOM
611700	To record telephone related services not charged by ITCOM such as mobile phone services and toll call reimbursement.	TCMTN	Telecom Svc (Not Includg Umtel)
612000	To record data systems center charges (e.g. burst/decollate, model 20, pool equipment lease and maintenance, labels, cards, tapes).	COMSV	Computing Services
612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	COMSP	Computer Supplies
612100	To record cost of computer software, computer licenses, mobile app and other mobile device applications.	COMSW	Computer Software/Licenses
612110	To record maintenance contracts and other maintenance (tech support) on specialized business operations software.	COMBM	Business Software Maintenance
612120	To record cost of producing demonstration disks or other media for digital publications.	COMDS	Demo Software Production Cost
612150	To record machine use time that is incurred at Data Systems Center/MAIS in contrast to the computer center.	COMOP	Computing Operations
612200	To record data systems center charges for processing time, IMS transactions on various databases, Customer Information Control System (CICS) processing, Central Processing Unit (CPU) charges, disk access and TSO operating system memory.	COMPR	Computing Processing
612230	To record cost of data and databases.	COMDB	Database Purchase & Rental
612250	To record Data Systems Center/MAIS fees for disk storage.	COMST	Computing Storage
612300	To record cost of monthly hook up and long-term/access IDs for Data Systems Center/MAIS.	COMSO	Computing Signon
612350	To record cost of computer programming services.	COMPG	Computer Programming
612400	To record costs for data processing services.	COMDT	Data Processing
612425	To record expenses related to Data Network services offered by Information Technology Communications (ITCOM).	COMDN	Data Network ITCOM
612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.	COMMR	Computer & Peripheral Mtnce

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Account	Account Long Description	Category Cd	Category Description
612550	To record Institute of Social Research microcomputer consulting services.	COMMC	Micro Consulting Services
612600	To record costs for data management services.	COMDM	Data Management Services
613000	To record athletic fees.	SVCAF	Athletic Fees
613100	To record fees paid to human subjects for participating in research.	SVCSF	Subject Fees
613150	To record royalties paid to press authors per contract.	SVCRE	Royalty Expense
613160	To record commission payments to contracted sales representatives.	SVCSG	Sales Commissions
613170	To record entry fee for award nominations.	SVCAW	Award Entry Fee
613171	To record fees for Integrated Service Digital Network (ISDN) and studio rental.	SVCSR	ISDN/Studio Rental
613172	To record cost of wire/draft services.	SVCWS	Wire/Draft Services
613173	To record program fees.	SVCPF	Program Fees
613174	To record satellite distribution fees.	SVCSG	Satellite Distribution
613250	To separately categorize this fee expense to enable Division of Surveys and Technologies to track and report on it by project and across projects.	SVCRS	Research & Development
613300	To record costs for consulting. Payments to these consultants are not subject to withholding taxes. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.	SVCCN	Consulting
613305	To record costs for engineering consulting firm services.	SVCEC	Engineering Consulting
613310	To record costs of contract labor.	SVCCO	Contractors
613500	To record costs of legal fees.	SVCLE	Legal Expenses
613550	To record costs of audit services.	SVCAU	Audit Services
613700	To record cost of office services such as copying, printing and personnel.	SVCOS	Office Services
613750	To record cost of courier services.	SVCCX	Courier Services
613800	To record cost of exams and evaluations.	SVCEX	Evaluation & Exam Service
613900	To record cost of duplicating services.	SVCDU	Duplicating
614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.	ASSET	Assets -- UMHlthSysms use only
614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.	EQPMT	Equipment -greater than \$5,000
614040	To record cost of recordings and CD purchases.	GENRD	Recordings
614045	To record audio data storage supplies.	GENAU	Audio Data Storage Supplies
614050	To record cost of software that is greater than \$500,000, to be capitalized.	GENES	Software >\$500,000
614060	To record the non-labor cost of fabrications that is estimated to exceed \$5,000. A set of seperate chartfields is established to accumulate all non-labor costs for eventual capitalization to the one item on the equipment inventory. This account is to be used for Sponsored Funds only.	EQPCM	UM Equip Owned Fab - Spon Only
614090	To record lease payments related to the lease agreement program we have for printer and copiers.	EQPXE	Xerox Equip Equity Payments
614100	To record costs of Health System patient clinical medical equipment that needs inspection prior to patient services used by departments.	EQPNI	Clinical Equip Need Inspection

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Account	Account Long Description	Category Cd	Category Description
614105	To record and track all capital lease expenses. A capital lease is defined as purchase of a capital item on a payment plan.	EQPCL	Equipment - Capital Lease
614120	To record and track lease monthly payments.	EQPMS	Equipment Operating Leases
614180	To record costs of a replacement, for a part that wears out or breaks within the original piece of equipment. This cost is not added to the original cost. Minimum threshold of \$2,000.	EQPPR	Equipment/Partial Replacements
614210	To record cost of upgrades that increase the value and performance of a piece of equipment. This will be added to the original cost of equip >\$5K. Minimum threshold of \$5,000.	EQPUE	Equip - Upgrade Existing Equip
614240	To record equipment, whose title may revert under some named condition to an outside sponsor, usually a federal agency.	EQPFA	Equip - Federal Accountability
614300	To record costs of equipment purchased by the University, but title will rest with a sponsor. Use of the equipment will remain with the intended project until the sponsor calls for it.	EQPSO	Sponsored Owned Equipment
614320	To record costs of equipment owned by a third party party, purchased on federal projects. Title will rest with a third party upon completion of the project.	EQPTP	Third Party Owned Equipment
614330	To record cost of a component that is added to the original piece of equipment or is a component of the original equipment owned by the sponsor.	EQPSC	Sponsor Owned Equip - Fab
614340	To record cost of video services provided by ITCOM.	GENVS	Video Services ITCOM
614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	GENCO	Computers - Under \$5,000
614400	To be used exclusively by ISR, for recharge hiring and training costs of national field interviews.	GENFH	Field Hiring & Training
614410	To be used exclusively in funds 86000 and 86500 to offset the construction in progress allocation.	GENIN	Capital Asset Acquisitions
614412	To record cost of merchandise purchased for resale.	GENMP	Merchandise Purchases
614416	To record cost of goods to be resold.	GENCG	Cost of Goods Sold
614416	To record cost of goods to be resold.	SSPFD	Strategic Supplier Food COGS
614416	To record cost of goods to be resold.	SSPIT	Strategic Supplier Tech COGS
614416	To record cost of goods to be resold.	SSPPR	Strategic Supplier Prnt'g COGS
614420	To record the cost of equipment that is less than \$5,000.	GENNC	Non-Capital Equipment
614422	To record cost of non-capital appliances, less than \$5,000.	GENAQ	Appliances Less than \$5,000
614425	Used to record expenditures related to the acquisition of Electrical supplies.	GENEL	Electrical Supplies
614430	Used to record the expenditures related to the acquisition of supplies utilized to fabricate or maintain equipment and related components.	GENSS	Shop Supplies
614435	Supplies used as Thank You gifts in fund raising. The value of the item is deducted from the donor's gift receipt.	GENPI	Premium Supplies
614440	Office supplies.	GENOS	Office Supplies
614455	Used to record expenditures related to the acquisition of custodial supplies.	GENCU	Custodial Supplies
614465	Mattress purchases for Residence and Apartment Housing.	GENMA	Mattresses

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Account	Account Long Description	Category Cd	Category Description
614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	GENCF	Photo Cop, Fax Mach & Printers
614525	To record costs relating to publication design and development.	GENPB	Publication Design & Dev
614526	To record costs relating to web page design, development, maintenance and web hosting.	GENWD	Web Design & Development
614527	To record costs for graphic design services.	GENGH	Graphic Design Services
614530	To record copywriting costs.	GENCW	Copywriting
614540	To record costs for advertising or publicity.	GENAD	Advertising
614546	To record costs involved in promoting University Press books for review by relevant organizations.	GENPU	Publicity Expense
614547	To record costs incurred for presence and displays at scholarly conferences. A marketing expense.	GENEX	Exhibit Expense
614570	To record payments made by the agency fund to external sources.	GENAF	Agency Fund Payments
614572	To record costs for entertainment.	GENEB	Entertainers & Bands
614573	To record the cost of prizes/gifts/awards to non-employees. For example, the purchase of a fruit basket. No taxes are withheld. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated to report the income. See account 502300 (Prize/Gift/Service Awards to Employees).	GENGA	Prize Gifts & Svc Awds-NonEmps
614575	To record costs of movies; including film, equipment and projectionists.	GENMO	Movies
614576	To record costs incurred by student organization's officers such as meals, transportation, etc.	GENOF	Officers (Lodging, meals,..)
614577	To record costs relating to photography.	GENFO	Photographs
614579	To record costs relating to theatrical productions such as musical scores, scripts, directors, orchestra and staging.	GENPD	Productions
614580	To record costs for refreshments.	GENRF	Refreshments
614581	To record costs for social events such as dances and parties.	GENSL	Social Events
614582	To record costs for special events other than banquets, dinners or social events.	GENSP	Special Event
614583	To record costs relating to the printing or purchasing of tickets.	GENTK	Tickets
614584	To record clothing purchases.	GENTS	Clothing and Apparel
614600	To record costs relating to artwork acquisition.	GENAW	Artwork
614660	To record costs for conferences and conventions. These include conferences and meal expenditures necessary for the support of the instructional, research, public service and administrative activities of the University.	GENCN	Conferences
614700	To record costs for various types of recognition.	GENRM	Recognition Mementos
614720	To record costs of training programs for employees (i.e. professional development).	GENED	Employee Development
614750	To record costs for miscellaneous food items.	GENFD	Food
614756	To record costs for paper products.	GENFP	Paper Products
614758	To record costs for beverages.	GENBV	Beverages
614759	To record costs for food and pantry staples such as sugar, catsup, salt, pepper, etc.	GENFS	Food Staples
614760	To record costs for food and beverages.	GENFN	Food & Beverages

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Account	Account Long Description	Category Cd	Category Description
614780	To record cost of shipping and handling charges. This cost is sometimes broken down separately or added to the purchase price.	GENFX	Freight Charges
614783	Portion of shipping and handling charges not passed through to international customers which is a cost of sales.	GENXI	Customer S&H Charges-Int'l
614800	Used for freight charges associated with purchase orders.	GENFR	Freight on Purchases
614840	To record cost of laundering bedding, linens and wearing apparel.	GENLD	Laundry
614870	To record the cost of license fees to the State of Michigan Board of Licensing and Regulation. Not for Software Licenses, use account 612100 for this type of license.	GENLI	Licenses (Non-Software)
614900	To record cost of bedding and linens.	GENLN	Linen
614916	To record cost of china, glass or flatwares.	GENCH	China, glass and flatware
614917	To record cost of service, cookware, and food handling supplies.	GENSZ	Smallwares
614920	To record cost of set up for banquets.	GENSU	Setup
614924	To record cost of flowers and decorations.	GENFL	Flowers & Decorations
614930	To record costs associated with memberships and dues for authorized professional societies.	GENMD	Memberships & Dues
614960	To record cost of parking.	GENPK	Parking Expense
614990	To record cost of purchase or rental of multimedia devices and related production costs.	GENPH	Photographic/Electronic Media
615020	To record cost of postage, including stamps, postage meters, parcel post, etc.	GENPM	Postage/Mailing
615030	To record cost of direct mailing, including purchases of mailing lists, email lists, etc.	GENDM	Direct Mail Costs
615050	To record cost of gold or other precious metals..	GENPR	Precious Metals (Gold, Etc.)
615060	To record cost of firearms.	GENFA	Firearms
615070	To record cost of ammunition.	GENAM	Ammunition
615080	To record cost of printing and copying, including reprints for professional publications, research articles, magazine articles, etc.	GENPT	Printing
615110	To record cost of printing work done outside the University.	GENPO	Printing - Outside
615140	To record cost of printing and reproduction expenses incurred within the University excluding copy center services and University Press.	GENPP	Printing & Reproduction
615150	To record cost of Unit manufacturing cost of books-a cost of sales and camp expenses.	GENPZ	Production Expense
615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.	GENPS	Pub/Subscription/Print Matter
615220	To record costs associated with documenting, preparing, and publishing the findings for items such as abstracts, submission fees, reprints and page charges.	GENRP	Research Publication Costs
615230	To record cost of newspaper and other medium advertising for recruitment of employees and students.	GENRA	Recruitment - Advertising
615231	To record cost of other recruitment expenses, excluding advertising (see 615230)	GENRO	Recruitment - Other
615260	To record cost for rentals	GENRT	Rental Expense
615290	To record cost of equipment rentals, excluding photocopy equipment (see 615320).	GENMR	Mach Rentl (Except Copy Equip)
615320	To record cost of photocopy equipment rentals.	GENPE	Photocopy Equip Rental

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Account	Account Long Description	Category Cd	Category Description
615330	To record costs associated with managed copier programs.	GENMC	Managed Copier Program
615380	To record costs for security services both internal and external to the University.	GENSC	Security
615410	To record cost when the university engages a third party to perform work included in the prime award. Requires the approval of the office of contract administration when a subcontract is involved. All charges will be charged to account 615410 and 615440 in order to distinguish expenses incurred by the subcontractor from expenses incurred by the university.	GENKO	Sub(K) - Portion Over \$25K
615415	To record cost of pass-through activity for Sponsored P/G's where the relationship does not meet the standards for a sub-contract but the payments need to be treated similarly in terms of indirect cost calculations. To be used only on P/G's with initial Funds of 20000 & 25000 with the approval of Contract Administration and Sponsored Programs.	GENAO	Sub-Award - Portion Over \$25K
615440	To record the first \$25,000 of each subcontract on which indirect cost will normally be calculated. The excess above \$25,000 will be charged to account 615410.	GENKU	Sub(K) - Portion Under \$25K
615445	To record cost of pass-through activity for Sponsored P/G's where the relationship does not meet the standards for a sub-contract but the payments need to be treated similarly in terms of indirect cost calculations. To be used only in Funds 20000 & 25000 with the approval of Contract Administration and Sponsored Programs.	GENAX	Sub-Award - Portion Under \$25K
615500	To record cost of instructional materials and supplies.	GENSI	Supplies-Instruct Materials
615560	To record cost of supplies that do not fall within a descriptive supply heading.	GENXX	Misc Supplies and Other
615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.	GENMU	Musical Instruments > than \$5K
615590	To record cost of books and manuscripts that become a part of the useable inventory of the University Library. This account code is to be used only by the University Library.	GENBK	Library Books
615593	To record cost of bibliographic and authority records to track and catalog orders to provide patrons access to the collections. To be used only by the University Library.	GENBB	Bibliographic Records
615650	To record cost of making copies at the copy service center.	GENCC	Copy Center Service
615800	To record cost of commercial dental labs and implant supplies.	GENCD	Com Dent Labs/Implant Supplies
615830	To record cost of government relations activities.	GENGR	Government Relations
615890	To record cost of wearing apparel such as uniforms, lab coats and patient gowns.	GENWA	Wearing Apparel
615980	To record cost of conducting surveys.	GENSV	Surveys
616010	To record cost of Agency Fund allocations of revenue and expenses.	GENAL	Agency Fund Allocations
616040	To record cost of stationary items such as cards, envelopes and paper.	GENST	Stationery Item
616050	To record cost of engraving/etching.	GENEE	Engraving/Etching
616070	To record the cost of the service provided and material used for internal work.	GENSB	Serv Unit Materials Recharged
616100	To record cost of health physics and radiation protection supplies.	GENHP	Health Physics Supplies
616420	To record cost of summer camp operations.	GENSM	Summer Camps-Benefits
616430	To record cost of contracted temporary hospital patient attendants.	GENCP	Contract Srvs Nur Pat Sit

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Account	Account Long Description	Category Cd	Category Description
616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.	GENSO	Serv Of Others(Non-Consultant)
616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.	PPLPY	Individual Non-Employee Servcs
616455	To record cost of outside vendors providing transcriptions services.	GENTX	Transcription Services
616460	To record cost of agency supplied temporary nursing help.	GENCS	Contractual Srvcs-Nursing
616475	To record costs for training services.	GENTR	Education & Training Services
617005	To record cost of athletic equipment purchased for team use.	GENAE	Sports Equipment
617010	To record cost of supplies purchased for athletic team use.	GENAS	Sports Supplies
617030	To record cost of other expenses for hosted athletic events.	GENAH	Other Home Game Expenses
617040	To record cost of other expenses for Athletics post season competition.	GENAP	Other Post-Season Expenses
617045	To record cost of sports team fundraising activities.	GENAT	Sports Team Fundraising Exp
617046	To record cost of sports booster club activities.	GENAB	Booster Club Activity Expense
617050	To record cost of maintenance of museums and display cases.	GENAC	Museum/Display Cases
617070	To record cost of facility/grounds fertilizers and chemicals.	GENFC	Facility Fertilizer&Chemicals
617075	To record cost of supplies purchased for operation of facilities.	GENAZ	Facility Supplies
618000	To record cost of dental stores area supplies.	LABDS	Dental Supplies
618010	To record cost of contact lenses and solution purchased for resale at optical shops and contact lens clinics.	LABOC	Optical Supplies-Contact Lens
618020	To record cost of optical supplies such as eye-glass frames, eye-glass lenses, and sunglasses purchased for resale at optical shops.	LABOS	Optical Supplies
618050	To record cost of teeth.	LABTH	Teeth
618100	To record cost for purchases and processing of x-ray films.	LABXR	X-Ray Film
618150	To record cost of gases.	LABGS	Gases
618200	To record cost of laboratory animal purchases.	LABAN	Laboratory Animals
618250	To record cost for laboratory animal care.	LABAC	Laboratory Animal Care
618300	To record cost of chemicals and related laboratory supplies.	LABCM	Chemicals & Related Products
618325	To record cost of radioactive chemicals.	LABRA	Radioactive Chemicals
618350	To record cost of laboratory materials and supplies.	LABSP	Laboratory Supplies - General
618350	To record cost of laboratory materials and supplies.	SC_ITEMS	SC ITEMS
618350	To record cost of laboratory materials and supplies.	UHS_ITEMS	UHS Catalog Items
618400	To record cost of pharmaceutical supplies used for research.	LABPH	Pharmaceuticals
618450	To record cost of surgical/medical supplies.	LABSM	Surgical/Medical Supplies
618450	To record cost of surgical/medical supplies.	UBRKR	UHS Break Room Supplies
618450	To record cost of surgical/medical supplies.	UCUST	UHS Custodial Supplies
618450	To record cost of surgical/medical supplies.	UGYN	UHS Gynecology Supplies

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Reverse Lookup - Account Number to UM-defined Category Code

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Account	Account Long Description	Category Cd	Category Description
618450	To record cost of surgical/medical supplies.	UINFC	UHS Infection Control Supplies
618450	To record cost of surgical/medical supplies.	UINST	UHS Instruments
618450	To record cost of surgical/medical supplies.	ULAB	UHS Laboratory Supplies
618450	To record cost of surgical/medical supplies.	UOFC	UHS Office Supplies
618450	To record cost of surgical/medical supplies.	UORTH	UHS Orthopedic Supplies
618450	To record cost of surgical/medical supplies.	UPAPE	UHS Paper Supplies
618450	To record cost of surgical/medical supplies.	UPATI	UHS Patient Care
618450	To record cost of surgical/medical supplies.	UPERS	UHS Personal
618450	To record cost of surgical/medical supplies.	URESP	UHS Respiratory Supplies
618450	To record cost of surgical/medical supplies.	USTER	UHS Sterilizing Supplies
618500	To record cost of electronic supplies.	LABES	Electronic Supplies
619050	To record cost of production operations performed by external vendors.	MEDOS	Outsourcing
619100	To record cost of materials and services related to general university promotions.	MEDPR	Public Relations
619150	To record cost of materials for sales promotion.	MEDMM	Marketing Material
619200	To record cost of awards, achievement recognition and internal meeting expenses for general employee benefit.	MEDER	Employee Relations
619400	To record cost of fee-for-service (FFS) health expenses other than provider incentive or pharmaceutical.	MEDFS	Health Expense-Inpatient FFS
619500	To record cost of prescription pharmaceuticals.	MEDPS	Hlth Exp-Prescription
619550	Used by M-Care for all inpatient expenses that are paid for on a fee for service basis.	MEDHF	Hospital Fee For Service
619700	Used by M-Care for all direct medical expenses that are paid for on a fee for service basis.	MEDDM	Direct Medical Fee For Srv
619750	To record cost of supplies and perishable tools used in clinic service areas.	MEDCE	Clinical Expense
619925	To record cost of medical sutures/wound closure supplies.	MEDSW	Med Sutures/Wound Clos Supply
619936	To record cost of I.V. devices or supplies for an I.V. line.	MEDIS	I.V. Sets and Tubing
619950	To record cost clinical research facility fees for patient care at UMHS.	MEDOU	Research Patient Care
619975	To record cost of medical instruments and surgical supplies.	MEDIN	Med Instruments & Surg Supplies
619976	To record cost of cadaver and cadaveric organs.	MEDCO	Cadaver
619980	To record cost of medical surgical implants.	MEDIM	Medical Surgical Implants
620000	To record cost of insurance billed by the insurance office, including deductibles and self insurance.	INSGI	General Insurance
620100	To record health expenses related to reinsurance.	INSRE	Hlth Exp-Reinsurance
620150	To record cost of insurance claim recovery by the Office of Risk Management.	INSIC	Insurance Claim Recovery
620860	To record rebilling of Dental Stores dental clinic supplies.	DDSCE	Dental Store Clinical Expenses
620900	To record cost of plumbing contractor.	PLTPC	Plumbing Contractor
620910	To record cost of plumbing labor.	PLTPB	Plumbing Labor
620912	To record cost of boiler contractor.	PLTBC	Boiler Contractor

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Account	Account Long Description	Category Cd	Category Description
620916	To record cost of boiler supplies.	PLTBX	Boiler Supplies
620918	To record cost of carpentry contractor.	PLTCW	Carpentry Contractor
620922	To record cost of carpentry supplies.	PLTCP	Carpentry Supplies
620924	To record cost of mason contractor.	PLTMX	Mason Contractor
620928	To record cost of mason supplies.	PLTMS	Mason Supplies
620930	To record cost of plasterer contractor.	PLTPR	Plasterer Contractor
620934	To record cost of plasterer supplies.	PLTPP	Plasterer Supplies
620936	To record cost of paint contractor.	PLTPT	Paint Contractor
620940	To record cost of paint supplies.	PLTPS	Paint Supplies
620948	To record cost of electrician contractor.	PLTEL	Electrician Contractor
620952	To record cost of electrician supplies.	PLTES	Electrician Supplies
620954	To record cost of trade and maintenance supplies.	PLTTX	Trade and Maintenance Supplies
620956	To record cost of window cleaning.	PLTWC	Window Cleaning
620958	To record cost of carpet cleaning.	PLTCL	Carpet Cleaning
620960	To record cost of residential cleaning.	PLTRX	Residential Cleaning
621000	To record cost of maintenance contracts.	PLTMC	Maintenance Contracts
621001	To record cost of instrumentation contracts.	PLTIC	Instrumentation Contracts
621002	To record cost of mechanical maintenance materials.	PLTMM	Mechanical Maint Materials
621003	To record cost of mechanical maintenance contracts.	PLTME	Mechanical Maint Contracts
621004	To record cost of instrumentation materials.	PLTIM	Instrumentation Materials
621005	To record cost of structural contractors and repairs.	PLTCR	Structural: Contractors & Repr
621011	To record cost of engineered customer project materials.	PLTEC	Engr Customer Proj Mat
621012	To record cost of engineered infrastructure project materials.	PLTEI	Engr Infrastructure Proj Mat
621013	To record cost of engineered maintenance project materials.	PLTEN	Engr Maint Proj Mat
621014	To record cost of engineered energy project materials.	PLTEE	Engr Energy Proj Mat
621030	To record cost of Facilities & Operations.	PLTOP	Plant Operations
621060	To record cost of grounds maintenance.	PLTGR	Grounds Maintenance
621061	To record cost of snow removal materials.	PLTSM	Snow Removal Materials
621062	To record cost of snow removal contractors.	PLTSC	Snow Removal Contractors
621070	To record cost of landscaping materials and services.	PLTLA	Landscape Arch & Materials
621071	To record cost of horticultural materials.	PLTHM	Horticultural Materials
621072	To record cost of forestry materials.	PLTFM	Forestry Materials
621073	To record cost of turf maintenance.	PLTTM	Turf Maintenance
621090	To record cost of repairs, maintenance and minor alterations including materials and supplies.	PLTMR	Maintenance & Repair

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Account	Account Long Description	Category Cd	Category Description
621100	To record cost of safety equipment and supplies.	PLTSF	Safety Equipment & Supplies
621106	To record cost of testing equipment materials and repairs.	PLTTE	Testing Equip Material/Repairs
621110	To record cost of insulation materials.	PLTIP	Insulation Materials
621120	To record cost of equipment maintenance including repairs, supplies, maintenance insurance and maintenance contracts and services.	PLTEM	Equipment Maintenance
621130	To record cost of insulation contractors.	PLTIL	Insulation Contractor
621145	To record cost of contractor construction activity.	PLTCC	Construction Activity
621150	To record cost of preventative and remedial upkeep of buildings and built-in equipment.	PLTBM	Building Maintenance
621160	To record cost of building and hardware supplies.	PLTBH	Building and Hardware Supplies
621161	To record cost of fume hood repair materials.	PLTFH	Fume Hood Repair Materials
621162	To record cost of motors and drives.	PLTMD	Motors & Drives
621163	To record cost of door frames, locks and hardware.	PLTDO	Door Frames, Locks & Hardware
621164	To record cost of card reader equipment.	PLTCA	Card Reader Equipment
621165	To record cost of plumbing supplies.	GENHV	Plumbing Supplies
621166	To record cost of heating, ventilation, and air conditioning supplies.	PLTHV	HVAC Supplies
621167	To record cost of irrigation supplies.	PLTIS	Irrigation Supplies
621180	To record cost of rubbish removal and the disposal and removal of waste materials.	PLTRR	Rubbish Removal
621210	To record cost of recycling services and supplies.	PLTRC	Recycling
621240	To record cost of hazardous waste.	PLTHW	Hazardous Waste
621270	To record cost of other operations and maintenance.	PLTOO	Other Operations and Maint.
621280	To record cost of water treatment.	PLTWT	Water Treatment
621281	To record cost of high purity water.	PLTHP	High Purity Water
621282	To record cost of pumps.	PLTPU	Pumps
621283	To record cost of coils.	PLTCO	Coils
621284	To record cost of direct digital controls.	PLTDD	Direct Digital Controls
621285	To record cost of refrigerant.	PLTRT	Refrigerant
621286	To record cost of steam traps.	PLTTR	Steam Traps
621287	To record cost of filters and belts.	PLTFB	Filters & Belts
621288	To record cost of lighting supplies.	PLTLS	Lighting Supplies
621321	To record the cost of tools used to put together or maintain goods.	PLTTO	Tools
621480	To record cost of natural gas purchases.	PLTPN	Purchased - Natural Gas
621490	To record cost of liquefied petroleum gas purchases.	PLTPL	Purchased - LP Gas
621570	To record cost for water and sewer purchases.	PLTPW	Purchased - Water & Sewer
621660	To record cost of electricity purchases.	PLTPE	Purchased - Electricity

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Account	Account Long Description	Category Cd	Category Description
621750	To record cost of fuel oil purchases.	PLTPF	Purchased - Fuel Oil
622050	To record financing costs associated with borrowing money.	PLTFC	Financing Costs
622080	To record fixed rate interest expense of the Hospital.	PLTFR	Fixed Rate Debt
622140	To record cost of installation, maintenance, and removal of electric duct lines.	PLTED	Electric Duct Lines
622200	To record cost of boiler maintenance.	PLTOB	Outlying Boiler Maintenance
623200	To record cost of non-lease space rental expenses.	SPRSR	Space Rental - Non Lease
623250	To record cost of non-capitalized alterations and renovations by commercial vendors or Facilities and Operations.	SPRRD	Remodeling & Design
623500	To record cost of domestic travel airfare.	TRDAF	Domestic Travel Airfare
623514	To record cost of domestic travel lodging.	TRDLD	Domestic Travel Lodging
623528	To record cost of domestic travel meals.	TRDME	Domestic Travel Meals
623542	To record cost of domestic travel ground transportation.	TRDGT	Domestic Travel-Ground Transp
623570	To record cost of domestic travel expenses without a specific category (e.g. conference registration fees, tips, etc.)	TRDOT	Domestic Travel - Other
623600	To record cost of foreign travel expenses without a specific category (e.g. conference registration fees, tips, etc.)	TRFOT	Foreign Travel - Other
623614	To record cost of foreign travel airfare.	TRFAF	Foreign Travel Airfare
623628	To record cost of foreign travel lodging.	TRFLD	Foreign Travel Lodging
623642	To record cost of foreign travel meals.	TRFME	Foreign Travel Meals
623656	To record cost of foreign travel ground transportation.	TRFGT	Foreign Travel-Ground Transp
623700	To record cost of fuel furnished by university transportation services.	UTRSF	U Transp Svcs Fuel
623710	To record cost of bulk fuel purchased from fuel suppliers.	UTRFD	U Transp Fuel Deliveries
623714	To record cost of maintenance and repair of vehicles by University Transportation Services.	UTRMR	U Transp Maint & Repairs
623728	Charges for lease and rental of vehicles from university transportation services.	UTRLR	U Transp Leases & Rentals
623770	Includes all expenses not included in 623570, 623798, and 623756 incurred primarily by the Institute for Social Research.	TROOT	Other Travel
623812	To record cost of hosting.	TROHS	Hosting
623820	To record cost of hosting relating to recruiting.	TROHE	Recruiting - Hosting Expenses
623826	Used to record travel expenses incurred by trainees on federally funded training grants.	TROTR	Trainee Travel
623830	To record cost of recruiting travel or hosting for athletic teams.	TRORT	Recruiting Travel
623835	To record cost of athletics post season competition air travel.	TROPA	Post Season Air Transportation
623836	To record cost of athletics post season competition ground transportation.	TROPG	Post Season Ground Transportn
623837	To record cost of athletics post season competition lodging and meals.	TROPL	Post Season Hotel/Meals
623840	To record cost of travel by Non-University employees who are performing consultant services for the University.	TROCN	Consultant Travel

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Account	Account Long Description	Category Cd	Category Description
623868	To record cost of registration fees.	TRORF	Registration Fees

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
00000001	Default UNSPSC Category Code	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
10100000	Live Animals	618200	To record cost of laboratory animal purchases.				
10110000	Domestic pet products	618250	To record cost for laboratory animal care.				
10120000	Animal feed	618250	To record cost for laboratory animal care.				
10130000	Animal containment and habitat	618250	To record cost for laboratory animal care.				
10140000	Saddlery and harness goods	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
10150000	Seeds and bulbs and seedlings	621070	To record cost of landscaping materials and services.				
10160000	Floriculture and silviculture	621070	To record cost of landscaping materials and services.				
10170000	Fertilizers and plant nutrient	621070	To record cost of landscaping materials and services.				
10190000	Pest control products	620963	To record the costs associated with pest control.				
11100000	Minerals and ores and metals	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
11101700	Base Metals	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
11101800	Precious Metals	615050	To record cost of gold or other precious metals..				
11110000	Earth and stone	621070	To record cost of landscaping materials and services.				
11121600	Wood	621070	To record cost of landscaping materials and services.				
11121700	Forestry Byproducts	621070	To record cost of landscaping materials and services.				
11121800	Plant Fibers	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
11130000	Non edible animal products	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
11150000	Fibers and threads and yarns	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
11160000	Fabrics and leather materials	614900	To record cost of bedding and linens.				
11170000	Alloys	621160	To record cost of building and hardware supplies.				
11190000	Metal waste and scrap	621160	To record cost of building and hardware supplies.				
12000000	Chemicals including Bio Chemic	618300	To record cost of chemicals and related laboratory supplies.				
12130000	Explosive materials	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
12141800	Alkali Metals	618300	To record cost of chemicals and related laboratory supplies.				
12141900	Non metals and pure and elemen	618150	To record cost of gases.				
12142100	Industrial use gases	618150	To record cost of gases.				
12142200	Isotopes	618350	To record cost of laboratory materials and supplies.				
12161500	Indicators & Reagents	618350	To record cost of laboratory materials and supplies.				
12161700	Buffers	618300	To record cost of chemicals and related laboratory supplies.				
12161800	Colloids	618300	To record cost of chemicals and related laboratory supplies.				
12161900	Surfactants	618300	To record cost of chemicals and related laboratory supplies.				
12162002	Polymeric	618300	To record cost of chemicals and related laboratory supplies.				
12162200	Anti oxidants	618300	To record cost of chemicals and related laboratory supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
12164500	Food or drug additives	618300	To record cost of chemicals and related laboratory supplies.				
12170000	Dyes	618300	To record cost of chemicals and related laboratory supplies.				
12180000	Oils	618300	To record cost of chemicals and related laboratory supplies.				
12190000	Solvents	618300	To record cost of chemicals and related laboratory supplies.				
12200000	Chemicals	618300	To record cost of chemicals and related laboratory supplies.				
12350000	Compounds and Mixtures	618300	To record cost of chemicals and related laboratory supplies.				
13000000	Resin and Rosin and Rubber and	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
14000000	Paper Materials	614440	Office supplies.				
14100000	Paper Raw materials	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
14110000	Paper Products	614440	Office supplies.				
14111500	Printing and writing paper	614440	Office supplies.				
14111501	Onion skin paper	614440	Office supplies.				
14111502	Vellum paper	614440	Office supplies.				
14111503	Parchment paper	614440	Office supplies.				
14111504	Tractor feed paper	614440	Office supplies.				
14111505	Mimeograph paper	614440	Office supplies.				
14111506	Computer printout paper	614440	Office supplies.				
14111507	Printer or copier paper	614440	Office supplies.				
14111508	Facsimile paper	614440	Office supplies.				
14111509	Stationery	616040	To record cost of stationary items such as cards, envelopes and paper.				
14111510	Plotter paper	614440	Office supplies.				
14111511	Writing paper	614440	Office supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
14111512	Graph paper	614440	Office supplies.				
14111513	Ledger paper	614440	Office supplies.				
14111514	Paper pads or notebooks	614440	Office supplies.				
14111515	Calculator or cash register pa	614440	Office supplies.				
14111516	Notebook filler paper	614440	Office supplies.				
14111518	Index cards	614440	Office supplies.				
14111519	Cardstock papers	614440	Office supplies.				
14111520	Blotter paper	614440	Office supplies.				
14111523	Tracing paper	614440	Office supplies.				
14111524	Foolscap sheets	614440	Office supplies.				
14111525	Multipurpose paper	614440	Office supplies.				
14111526	Telephone message pads or book	614440	Office supplies.				
14111527	Carbonless paper	614440	Office supplies.				
14111528	Magnet paper	614440	Office supplies.				
14111529	Telex rolls	614440	Office supplies.				
14111530	Self adhesive note paper	614440	Office supplies.				
14111531	Log books or pads	614440	Office supplies.				
14111532	Assorted paper kits	614440	Office supplies.				
14111533	Examination booklets or forms	614440	Office supplies.				
14111534	Music score or manuscript pape	614440	Office supplies.				
14111535	Telegraph papers	614440	Office supplies.				
14111536	Library book or borrowers card	614440	Office supplies.				
14111537	Label papers	614440	Office supplies.				
14111600	Novelty paper	614440	Office supplies.				
14111601	Gift wrapping paper or bags or	614440	Office supplies.				
14111604	Business cards	614440	Office supplies.				
14111605	Greeting or note or post cards	616040	To record cost of stationary items such as cards, envelopes and paper.				
14111606	Art or craft paper	614440	Office supplies.				
14111607	Poster boards	614440	Office supplies.				
14111608	Gift certificate	614440	Office supplies.				
14111609	Cover paper	614440	Office supplies.				
14111610	Construction paper	614440	Office supplies.				
14111611	Invitation or announcement car	616040	To record cost of stationary items such as cards, envelopes and paper.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
14111613	Banner paper	614440	Office supplies.				
14111614	Album papers or tissues	614440	Office supplies.				
14111615	Poster papers	614440	Office supplies.				
14111616	Lining papers	614440	Office supplies.				
14111700	Personal paper products	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
14111702	Toilet seat covers	614455	Used to record expenditures related to the acquisition of custodial supplies.				
14111704	Toilet Tissue	614455	Used to record expenditures related to the acquisition of custodial supplies.				
14111800	Business use papers	614440	Office supplies.				
14120000	Industrial use papers	614440	Office supplies.				
15100000	Fuels	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
15110000	Gaseous fuels and additives	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
15120000	Lubricants and oils and grease	621002	To record cost of mechanical maintenance materials.				
15121500	Lubricating preparations	621002	To record cost of mechanical maintenance materials.				
15121800	Anti corrosives	621002	To record cost of mechanical maintenance materials.				
15121900	Greases	621002	To record cost of mechanical maintenance materials.				
20000000	Mining and Well Drilling Machi	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
20110000	Well drilling and operation eq	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
21101500	Agricultural machinery for soi	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21101600	Agricultural machinery for pla	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21101700	Agricultural machinery for har	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21101800	Dispensing and spraying applia	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21102200	Forestry machinery and equipme	621072	To record cost of forestry materials.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21102300	Greenhouse equipment	621071	To record cost of horticultural materials.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21102301	Greenhouse irrigation equipmen	621071	To record cost of horticultural materials.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21102302	Greenhouse Pots	621071	To record cost of horticultural materials.				
21102303	Greenhouse ventilation equipme	621071	To record cost of horticultural materials.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
21102304	Greenhouse isolation equipment	621071	To record cost of horticultural materials.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
21102400	Insect Equipment	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
22000000	Building and Construction Mach	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101500	Machinery for working wood and	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101501	Coping machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101502	Drilling machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101503	Broaching machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101504	Bending machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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23101505	Boring machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101506	Grinding machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101507	Molding machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101508	Cutting machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101509	Sanding machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101510	Polishing machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101511	Turning machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101512	Sawing machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
23101513	Milling machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101514	Planing machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101515	Engraving machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101516	Glass bead peener machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101517	Grit blast machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101518	Shot peen machine	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101519	Robot machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101520	Ram electro discharge machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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23101521	Wire cathode electrode dischar	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23101522	Chip breaker	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23111507	Gas recovery machinery	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23130000	Lapidary machinery and equipme	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23150000	Industrial process machinery a	614420	To record the cost of equipment that is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23160000	Foundry machines and equipment	621160	To record cost of building and hardware supplies.	621160	To record cost of building and hardware supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23170000	Workshop machinery and equipme	621160	To record cost of building and hardware supplies.	621160	To record cost of building and hardware supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171500	Soldering and brazing and weld	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171501	Anti spatter fluids	621160	To record cost of building and hardware supplies.				
23171502	Gas welding or brazing rods	621160	To record cost of building and hardware supplies.				

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23171504	Blow pipes	621160	To record cost of building and hardware supplies.				
23171505	Iron powder	621160	To record cost of building and hardware supplies.				
23171506	Soldering fluid	621160	To record cost of building and hardware supplies.				
23171507	Soldering irons or guns	621160	To record cost of building and hardware supplies.				
23171508	Welders	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171509	Solder	621160	To record cost of building and hardware supplies.				
23171510	Welding wire	621160	To record cost of building and hardware supplies.				
23171511	Welding tools	621160	To record cost of building and hardware supplies.				
23171512	Welding rods	621160	To record cost of building and hardware supplies.				
23171513	Welding rectifiers	621160	To record cost of building and hardware supplies.				
23171514	Welding Generators	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171515	Welding electrodes	621160	To record cost of building and hardware supplies.				
23171517	Blow torches	621160	To record cost of building and hardware supplies.				
23171518	Plasma welding machinery	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171519	Tungsten inert gas TIG welding	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
23171520	Ultrasound welding machinery	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171521	Laser welding machinery	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171522	Soldering fluxes	621160	To record cost of building and hardware supplies.				
23171523	Temperature indicating sticks	621160	To record cost of building and hardware supplies.				
23171524	Braze rings	621160	To record cost of building and hardware supplies.				
23171525	Soldering tips	621160	To record cost of building and hardware supplies.				
23171526	Desoldering tips	621160	To record cost of building and hardware supplies.				
23171527	Desoldering braid	621160	To record cost of building and hardware supplies.				
23171528	Welding screens or curtains	621160	To record cost of building and hardware supplies.				
23171529	Welding or soldering kit	621160	To record cost of building and hardware supplies.				
23171530	Soldering or desoldering or co	621160	To record cost of building and hardware supplies.				
23171531	Desoldering Gun	621160	To record cost of building and hardware supplies.				
23171532	Desoldering pump	621160	To record cost of building and hardware supplies.				
23171533	Welding fluxes	621160	To record cost of building and hardware supplies.				
23171534	Brazing fluxes	621160	To record cost of building and hardware supplies.				
23171535	Welding or cutting tips	621160	To record cost of building and hardware supplies.				
23171536	Electrode holders	621160	To record cost of building and hardware supplies.				

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23171537	Welding or brazing tip cleaner	621160	To record cost of building and hardware supplies.				
23171538	Welding tip dressers or access	621160	To record cost of building and hardware supplies.				
23171539	Welding tip dresser blades	621160	To record cost of building and hardware supplies.				
23171540	Metal inert gas MIG welding ma	621160	To record cost of building and hardware supplies.				
23171541	Gas welding or brazing or cutt	621160	To record cost of building and hardware supplies.				
23171600	Machine tools	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171700	Metal bending and forming mach	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23171900	Special Tooling Fixtures	621160	To record cost of building and hardware supplies.				
23172000	Metal working machinery attach	621160	To record cost of building and hardware supplies.				
23180000	Industrial food and beverage e	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23190000	Mixers and their parts and acc	614917	To record cost of service, cookware, and food handling supplies.				
23200000	Mass transfer equipment	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23210000	Electronic manufacturing machi	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
23230000	Sawmilling and lumber processi	620922	To record cost of carpentry supplies.				
23240000	Metal cutting machinery and ac	614420	To record the cost of equipment that is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23241600	Metal Cutting Tools	621321	To record the cost of tools used to put together or maintain goods.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23242100	Metal cutting machine attachme	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23250000	Metal forming machinery and ac	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23260000	Rapid prototyping machinery an	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23270000	Welding and soldering and braz	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
23280000	Metal treatment machinery	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24100000	Welding and Soldering and braz	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
24101500	Industrial trucks	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101600	Lifting equipment and accessor	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101601	Elevators	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101602	Hoists	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101603	Forklifts	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101604	Lifts	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101605	Loading equipment	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101606	Stackers	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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24101608	Winches	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101609	Tilts	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101610	Manipulators	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101611	Slings	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101612	Jacks	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101613	Blocks or pulleys	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101614	Air bags for loading	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101615	Loading ramps	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
24101616	Below the hook device	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101617	Scissor lift	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101618	Pipe layer	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101619	Bridge cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101620	Track cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101621	All terrain cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101622	Rough terrain cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101623	Tower cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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24101624	Hydraulic truck cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101625	Conventional truck cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101626	Escalator or walkways	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101627	Girder trolleys	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101628	Adjustable forks	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101629	Forklift or elevator accessori	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101630	Workshop cranes	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101631	Suction cups	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24101632	Side shifts	621160	To record cost of building and hardware supplies.				
24101633	Hoist drums	621160	To record cost of building and hardware supplies.				

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24101634	Chain bags	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24101635	Screw jacks	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101700	Conveyors and accessories	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101800	Dock equipment	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24101900	Drum handling equipment	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24102000	Shelving and storage	621160	To record cost of building and hardware supplies.				
24102100	Warehousing equipment and supp	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24102200	Packing tools	621160	To record cost of building and hardware supplies.				
24102300	Automatic guided vehicles AGV	621160	To record cost of building and hardware supplies.				
24110000	Containers and storage	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24111500	Bags	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24111800	Tanks and cylinders and their	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
24112000	Bins and baskets	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112100	Casks and barrels and drums	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112200	Cans and pails	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112400	Storage chests and cabinets an	610875	To record cost of furniture that is not capitalized.	610875	To record cost of furniture that is not capitalized.		
24112401	Tool chests or boxes or cabine	621160	To record cost of building and hardware supplies.				
24112402	Hazardous materials cabinets	610875	To record cost of furniture that is not capitalized.				
24112403	Tool belts	621160	To record cost of building and hardware supplies.				
24112404	Box	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112405	Drawers	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112406	Box or shelf partitions	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112407	Mailboxes	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112408	Antistatic boxes	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112409	Box lids	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112410	Drawer slide	621160	To record cost of building and hardware supplies.				
24112411	Road and flight case	621160	To record cost of building and hardware supplies.				
24112412	Equipment transportation case	621160	To record cost of building and hardware supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
24112500	Corrugated and other supplies	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112600	Liquid containers	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112700	Pallets	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24112800	Freight containers	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24120000	Packaging materials	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
24130000	Industrial refrigeration	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131500	Industrial refrigerators	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131600	Industrial freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131601	Chest freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131602	Upright freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
24131603	Low temperature freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131604	Freeze drying equipment	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131605	Walk in freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131606	Plate freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131607	Blast freezers	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24131900	Ice makers	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
24140000	Packing supplies	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
25100000	Motor vehicles	615560	To record cost of supplies that do not fall within a descriptive supply heading.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
25160000	Non motorized cycles	617005	To record cost of athletic equipment purchased for team use.				
25170000	Transportation components and	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
25180000	Vehicle bodies and trailers	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
25190000	Transportation services equipm	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26000000	Power Generation and distribut	621160	To record cost of building and hardware supplies.				
26100000	Power sources	621162	To record cost of motors and drives.				
26101100	Electric alternating current A	621162	To record cost of motors and drives.				
26101200	Electric direct current DC mot	621162	To record cost of motors and drives.				
26101300	Non electric motors	621162	To record cost of motors and drives.				
26101400	Motor or generator components	621162	To record cost of motors and drives.				
26101500	Engines	621162	To record cost of motors and drives.				
26101600	Motors	621162	To record cost of motors and drives.				
26101700	Engine components and accessor	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26101701	Aircraft burners	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26101702	Aircraft engine compressors	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26101703	Aircraft engine diffusers	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
26101704	Engine mounts	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26101705	Aircraft drive shafts power ta	621160	To record cost of building and hardware supplies.				
26101706	Aircraft transmission units	621160	To record cost of building and hardware supplies.				
26101707	Balance shafts	621160	To record cost of building and hardware supplies.				
26101708	Cam followers	621160	To record cost of building and hardware supplies.				
26101709	Camshaft lifters	621160	To record cost of building and hardware supplies.				
26101710	Carburetors	621160	To record cost of building and hardware supplies.				
26101711	Connecting rods	621160	To record cost of building and hardware supplies.				
26101712	Crankcase ventilation valves	621160	To record cost of building and hardware supplies.				
26101713	Cylinder heads	621160	To record cost of building and hardware supplies.				
26101715	Engine covers or pans	621160	To record cost of building and hardware supplies.				
26101716	Engine forgings	621160	To record cost of building and hardware supplies.				
26101717	Engine heaters	621160	To record cost of building and hardware supplies.				
26101718	Engine ignition systems	621160	To record cost of building and hardware supplies.				
26101719	Supercharger	621160	To record cost of building and hardware supplies.				
26101720	Turbocharger	621160	To record cost of building and hardware supplies.				
26101721	Engine pulleys	621160	To record cost of building and hardware supplies.				
26101723	Fuel vapor canister	621160	To record cost of building and hardware supplies.				
26101724	Glow plugs	621160	To record cost of building and hardware supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
26101725	Oil dip sticks or tubes	621160	To record cost of building and hardware supplies.				
26101726	Oil strainers	621160	To record cost of building and hardware supplies.				
26101727	Piston rings	621160	To record cost of building and hardware supplies.				
26101728	Push rod tubes	621160	To record cost of building and hardware supplies.				
26101729	Rocker arm balls	621160	To record cost of building and hardware supplies.				
26101730	Rocker arm shafts	621160	To record cost of building and hardware supplies.				
26101731	Rocker arms	621160	To record cost of building and hardware supplies.				
26101732	Spark plugs	621160	To record cost of building and hardware supplies.				
26101733	Carburetor jet	621160	To record cost of building and hardware supplies.				
26101734	Carburetor diaphragms	621160	To record cost of building and hardware supplies.				
26101735	Oil pan	621160	To record cost of building and hardware supplies.				
26101736	Pistons	621160	To record cost of building and hardware supplies.				
26101737	Timing chain	621160	To record cost of building and hardware supplies.				
26101738	Intake manifolds	621160	To record cost of building and hardware supplies.				
26101740	Fuel injectors	621160	To record cost of building and hardware supplies.				
26101741	Engine sleeves	621160	To record cost of building and hardware supplies.				
26101742	Fuel injection manifolds	621160	To record cost of building and hardware supplies.				
26101743	Engine valves	621160	To record cost of building and hardware supplies.				
26101747	Push rods	621160	To record cost of building and hardware supplies.				
26101748	Engine flywheel	621160	To record cost of building and hardware supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
26101749	Crankshaft	621160	To record cost of building and hardware supplies.				
26101750	Throttle	621160	To record cost of building and hardware supplies.				
26101751	Electronic engine controls	621160	To record cost of building and hardware supplies.				
26101754	Engine valve seat	621160	To record cost of building and hardware supplies.				
26101755	Valve guide	621160	To record cost of building and hardware supplies.				
26101756	Carburetor adapters	621160	To record cost of building and hardware supplies.				
26101757	Spark plug fittings	621160	To record cost of building and hardware supplies.				
26101758	Rocker arm adjusters	621160	To record cost of building and hardware supplies.				
26101759	Starter adapters	621160	To record cost of building and hardware supplies.				
26101760	Choke rods	621160	To record cost of building and hardware supplies.				
26101761	Camshaft plugs	621160	To record cost of building and hardware supplies.				
26101762	Engine component linkages	621160	To record cost of building and hardware supplies.				
26101763	Freeze plugs	621160	To record cost of building and hardware supplies.				
26101764	Cylinder liners	621160	To record cost of building and hardware supplies.				
26101765	Vibration dampers	621160	To record cost of building and hardware supplies.				
26101766	Governors	621160	To record cost of building and hardware supplies.				
26101800	Motor or generator components	621162	To record cost of motors and drives.				
26111500	Kinetic power transmission	621160	To record cost of building and hardware supplies.				
26111503	Adjustable speed drives	621162	To record cost of motors and drives.				
26111504	Belt drives	621162	To record cost of motors and drives.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
26111505	Chain drives	621162	To record cost of motors and drives.				
26111506	Linear motion devices	621160	To record cost of building and hardware supplies.				
26111508	Power take offs	621160	To record cost of building and hardware supplies.				
26111509	Transmission yokes	621160	To record cost of building and hardware supplies.				
26111510	Transmission shafts	621160	To record cost of building and hardware supplies.				
26111512	Axles	621160	To record cost of building and hardware supplies.				
26111513	Power transmission chains	621160	To record cost of building and hardware supplies.				
26111514	Knuckle joints	621160	To record cost of building and hardware supplies.				
26111515	Servo controller	621160	To record cost of building and hardware supplies.				
26111516	Step drive or stepper drive or	621162	To record cost of motors and drives.				
26111517	Planet carrier	621160	To record cost of building and hardware supplies.				
26111518	Tension strut	621160	To record cost of building and hardware supplies.				
26111519	Torque converters	621160	To record cost of building and hardware supplies.				
26111520	Trunnions	621160	To record cost of building and hardware supplies.				
26111521	Pusher head	621160	To record cost of building and hardware supplies.				
26111522	Pusher assembly	621160	To record cost of building and hardware supplies.				
26111523	Backstops	621160	To record cost of building and hardware supplies.				
26111524	Gear units	621160	To record cost of building and hardware supplies.				
26111525	Drum motor drives	621162	To record cost of motors and drives.				
26111527	Integrated motion control syst	621160	To record cost of building and hardware supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
26111528	Hydrostatic drives	621162	To record cost of motors and drives.				
26111529	Hydrokinetic drives	621162	To record cost of motors and drives.				
26111530	Transmission cam	621160	To record cost of building and hardware supplies.				
26111531	Transmission sleeves	621160	To record cost of building and hardware supplies.				
26111532	Shaft supports or assemblies	621160	To record cost of building and hardware supplies.				
26111533	Chain tensioners	621160	To record cost of building and hardware supplies.				
26111534	Transmission hubs	621160	To record cost of building and hardware supplies.				
26111535	Ballscrews or ballscrew assemb	621160	To record cost of building and hardware supplies.				
26111600	Power generators	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26111700	Batteries and cells and access	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111701	Rechargeable batteries	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111702	Alkaline batteries	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111704	Battery chargers	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111707	Lead acid batteries	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111710	Product specific battery packs	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111711	Lithium batteries	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
26111712	Nickel hydrogen batteries	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111718	Silver oxide batteries	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
26111800	Drive components	621162	To record cost of motors and drives.				
26111900	Clutches	621160	To record cost of building and hardware supplies.				
26112000	Clutch parts and accessories	621160	To record cost of building and hardware supplies.				
26112100	Industrial braking systems	621160	To record cost of building and hardware supplies.				
26120000	Electrical wire and cable and	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
26130000	Power generation	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26141700	Dosimetry equipment	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
26142300	Radiation shielding equipment	618350	To record cost of laboratory materials and supplies.				
27000000	Tools and general machinery	621321	To record the cost of tools used to put together or maintain goods.				
27110000	Hand Tools	621321	To record the cost of tools used to put together or maintain goods.				
27111500	Cutting and crimping and punch	621321	To record the cost of tools used to put together or maintain goods.				
27111600	Forming tools	621321	To record the cost of tools used to put together or maintain goods.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
27111700	Wrenches and drivers	621321	To record the cost of tools used to put together or maintain goods.				
27111800	Measuring and layout tools	621321	To record the cost of tools used to put together or maintain goods.				
27111900	Rough and finishing tools	621321	To record the cost of tools used to put together or maintain goods.				
27112000	Garden Tools	621071	To record cost of horticultural materials.				
27112100	Holding and clamping tools	621321	To record the cost of tools used to put together or maintain goods.				
27112200	Masonry and concrete tools	621321	To record the cost of tools used to put together or maintain goods.				
27112300	Marking tools	621321	To record the cost of tools used to put together or maintain goods.				
27112400	Fastener setting tools	621321	To record the cost of tools used to put together or maintain goods.				
27112500	Prying and bending tools	621321	To record the cost of tools used to put together or maintain goods.				
27112600	Sealing tools	621321	To record the cost of tools used to put together or maintain goods.				
27112700	Power tools	621321	To record the cost of tools used to put together or maintain goods.				
27112800	Tool attachments and accessori	621321	To record the cost of tools used to put together or maintain goods.				
27112900	Dispensing tools	621321	To record the cost of tools used to put together or maintain goods.				
27113000	Brushes	621160	To record cost of building and hardware supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
27113100	Pulling tools	621321	To record the cost of tools used to put together or maintain goods.				
27113200	Tool kits	621321	To record the cost of tools used to put together or maintain goods.				
27120000	Hydraulic machinery and equipm	621160	To record cost of building and hardware supplies.	621160	To record cost of building and hardware supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
27121500	Hydraulic presses	621160	To record cost of building and hardware supplies.	621160	To record cost of building and hardware supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
27121501	Press return springs	621160	To record cost of building and hardware supplies.				
27121502	Hydraulic press frames	621160	To record cost of building and hardware supplies.				
27121503	Hydraulic press columns	621160	To record cost of building and hardware supplies.				
27121600	Hydraulic cylinders and piston	621160	To record cost of building and hardware supplies.				
27121700	Hydraulic hose and tube fittin	621160	To record cost of building and hardware supplies.				
27126100	Hydraulic tools	621321	To record the cost of tools used to put together or maintain goods.				
27130000	Pneumatic machinery and equipm	621160	To record cost of building and hardware supplies.	621160	To record cost of building and hardware supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
30000000	Structures and Building and Co	621160	To record cost of building and hardware supplies.				
30100000	Structural materials and basic	621160	To record cost of building and hardware supplies.				
30110000	Concrete and cement and plaste	621160	To record cost of building and hardware supplies.				
30120000	Roads and landscape	621070	To record cost of landscaping materials and services.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
30130000	Structural building products	621160	To record cost of building and hardware supplies.				
30140000	Insulation	621160	To record cost of building and hardware supplies.				
30150000	Exterior finishing materials	621160	To record cost of building and hardware supplies.				
30160000	Interior finishing materials	621160	To record cost of building and hardware supplies.				
30161500	Wall finishing materials	621160	To record cost of building and hardware supplies.				
30161600	Ceiling materials	621160	To record cost of building and hardware supplies.				
30161700	Flooring	620962	To record costs related to flooring.				
30161800	Cabinetry	610875	To record cost of furniture that is not capitalized.				
30161900	Molding and millwork	621160	To record cost of building and hardware supplies.				
30170000	Doors and windows and glass	621163	To record cost of door frames, locks and hardware.				
30180000	Plumbing fixtures	621165	To record cost of plumbing supplies.				
30181500	Sanitary ware	621165	To record cost of plumbing supplies.				
30190000	Ladders and scaffolding	621160	To record cost of building and hardware supplies.				
30200000	Prefabricated structures	614020	To record cost for prefabricated structures.				
30231700	Tents and Membrane Structures	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31000000	Manufacturing Components and S	621160	To record cost of building and hardware supplies.				
31151500	Ropes	621160	To record cost of building and hardware supplies.				
31151600	Chains	621160	To record cost of building and hardware supplies.				
31151700	Mechanical cable	621160	To record cost of building and hardware supplies.				
31151800	Mechanical wire	621160	To record cost of building and hardware supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
31151900	Straps	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31151906	Ratchet tie down strap	621160	To record cost of building and hardware supplies.				
31152000	Security wire	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31160000	Hardware	621160	To record cost of building and hardware supplies.				
31170000	Bearings and bushings and whee	621160	To record cost of building and hardware supplies.				
31180000	Gaskets and seals	621160	To record cost of building and hardware supplies.				
31190000	Grinding and polishing and smo	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31200000	Adhesives and sealants	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201500	Tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201501	Duct tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201502	Electrical insulating tape	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
31201503	Masking tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201504	Carpet tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201505	Double sided tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201506	Bismaleimide tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
31201507	Fiberglass tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201508	Graphite tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201509	Nylon tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201510	Resin impregnated tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201511	Wire mesh tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201512	Transparent tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201513	Non skid safety tapes	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201514	Polytetrafluoroethylene PTFE t	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201515	Paper tapes	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201516	Reflective tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201517	Packaging tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201518	Electrically conductive tape	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
31201519	Pipe or hose repair tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201520	Aisle marking tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
31201521	Foil tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201522	Adhesive transfer tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201523	Cloth tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201524	Color coding tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201525	Vinyl tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201526	Magnetic tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201527	Foam tapes	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201528	Rigging tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31201600	Other adhesives and sealants	621160	To record cost of building and hardware supplies.				
31201601	Chemical adhesives	621160	To record cost of building and hardware supplies.				
31201602	Pastes	621160	To record cost of building and hardware supplies.				
31201603	Gums	621160	To record cost of building and hardware supplies.				
31201604	Rubber cements	621160	To record cost of building and hardware supplies.				
31201605	Putties	621160	To record cost of building and hardware supplies.				
31201606	Caulks	621160	To record cost of building and hardware supplies.				
31201607	Epoxy bond	621160	To record cost of building and hardware supplies.				
31201608	Foam adhesives	621160	To record cost of building and hardware supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
31201609	Hot melt adhesives	621160	To record cost of building and hardware supplies.				
31201610	Glues	621160	To record cost of building and hardware supplies.				
31201611	Film adhesives	621160	To record cost of building and hardware supplies.				
31201612	Thread sealants	621160	To record cost of building and hardware supplies.				
31201613	Re usable adhesive	621160	To record cost of building and hardware supplies.				
31201614	Sealing waxes	621160	To record cost of building and hardware supplies.				
31201615	Adhesive activators	621160	To record cost of building and hardware supplies.				
31201616	Liquid adhesives	621160	To record cost of building and hardware supplies.				
31201617	Solvent cements	621160	To record cost of building and hardware supplies.				
31201618	Drywall joint compound	621160	To record cost of building and hardware supplies.				
31210000	Paints and primers and finishe	620940	To record cost of paint supplies.				
31230000	Machined raw stock	621160	To record cost of building and hardware supplies.				
31240000	Industrial optics	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
31250000	Pneumatic and hydraulic and el	621160	To record cost of building and hardware supplies.				
31261500	Housings and cabinets	610875	To record cost of furniture that is not capitalized.				
31261700	Acoustical or noise control ho	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
32000000	Electronic components and supp	618500	To record cost of electronic supplies.				
32101500	Circuit assemblies and radio f	618500	To record cost of electronic supplies.				
32101600	Integrated circuits	618500	To record cost of electronic supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
32110000	Discrete semiconductor devices	618500	To record cost of electronic supplies.				
32120000	Passive discrete components	618500	To record cost of electronic supplies.				
32130000	Electronic hardware and compon	618500	To record cost of electronic supplies.	618500	To record cost of electronic supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
32140000	Electron tube devices and acce	618500	To record cost of electronic supplies.				
32150000	Automation control devices and	614425	Used to record expenditures related to the acquisition of Electrical supplies.	614425	Used to record expenditures related to the acquisition of Electrical supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
39000000	Electrical Systems and Lightin	621288	To record cost of lighting supplies.				
39100000	Lamps and lightbulbs and lamp	621288	To record cost of lighting supplies.				
39110000	Lighting and fixtures and acce	621288	To record cost of lighting supplies.				
39120000	Electrical equipment and compo	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121000	Power conditioning equipment	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121003	Instrument transformers	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121004	Power supply units	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121006	Power adapters or inverters	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121011	Uninterruptible power supplies	614425	Used to record expenditures related to the acquisition of Electrical supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
39121014	Capacitor Banks	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121017	Power distribution units PDUs	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121020	Signal conditioners	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121100	Distribution and control cntrs	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39121600	Circuit protection devices	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
39130000	Electrical wire management dev	614425	Used to record expenditures related to the acquisition of Electrical supplies.				
40100000	Heating and ventilation and ai	621166	To record cost of heating, ventilation, and air conditioning supplies.				
40140000	Fluid and gas distribution	621165	To record cost of plumbing supplies.				
40141600	Valves	621165	To record cost of plumbing supplies.				
40141700	Hardware and fittings	621165	To record cost of plumbing supplies.				
40141900	Ducts	621166	To record cost of heating, ventilation, and air conditioning supplies.				
40142000	Hoses	621165	To record cost of plumbing supplies.				
40142100	Pipe	621165	To record cost of plumbing supplies.				
40142200	Fluid and gas regulators	621165	To record cost of plumbing supplies.				
40142300	Pipe fittings	621165	To record cost of plumbing supplies.				
40142400	Pipe flanges	621165	To record cost of plumbing supplies.				
40142500	Traps and strainers	621165	To record cost of plumbing supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
40142600	Tube fittings	621165	To record cost of plumbing supplies.				
40151500	Pumps	621282	To record cost of pumps.				
40151600	Compressors	621160	To record cost of building and hardware supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
40151700	Pump parts and accessories	621160	To record cost of building and hardware supplies.				
40161500	Filters	621287	To record cost of filters and belts.				
40161600	Purification	621165	To record cost of plumbing supplies.				
40161700	Separators	621165	To record cost of plumbing supplies.				
40161800	Filter media	621287	To record cost of filters and belts.				
40170000	Pipe piping and pipe fittings	621165	To record cost of plumbing supplies.				
40180000	Tubes tubing and tube fittings	621165	To record cost of plumbing supplies.				
41000000	Laboratory and Measuring and O	618350	To record cost of laboratory materials and supplies.				
41100000	Laboratory and scientific equi	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101500	Laboratory blending and disper	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101504	Homogenizers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41101700	Laboratory boring and grinding	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101701	Laboratory mills	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101702	Pestle or mortars	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101800	Laboratory electron and solid	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101801	Electron guns	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101802	X ray generators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101803	Coulometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101804	Electroscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41101805	Fluxmeters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101806	Magnetometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101807	Electron diffraction apparatus	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101808	Neutron diffraction apparatus	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101809	Optical diffraction apparatus	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41101810	Diffractometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102400	Laboratory heating and drying	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102401	Gas burners	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41102402	Spirit burners	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102404	Laboratory heaters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102406	Laboratory hotplates	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102422	Dry baths or heating blocks	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102425	Slide dryers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102426	Heating or drying equipment or	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102600	Animal laboratory equipment an	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102601	Laboratory cages for small ani	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41102606	Laboratory animal restraints o	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102608	Animal testing equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102900	Histology equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102909	Tissue processors	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102910	Tissue culture apparatus	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102911	Histological knives or knife h	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102916	Microtomes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41102917	Microtome blades	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41102920	Histology tissue cassettes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103000	Laboratory cooling equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103001	Refrigerated cooling plate pro	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103003	Cryostats	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103004	Fan circulated ovens	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103005	Ultra cold or ultralow upright	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103006	Cryogenic or liquid nitrogen f	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103007	Chilling units or cold water c	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41103008	Refrigerated cooling modules	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103010	Blood bank refrigerators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103011	General purpose refrigerators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103012	Flammable material storage ref	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103013	Explosion proof refrigerators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103014	Chromatography refrigerators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103015	Blood bank freezers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103017	Flammable material storage fre	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41103019	Plasma storage freezers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103020	Ultra cold or ultralow chest f	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103021	Laboratory plate freezers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103022	Cool transport or storage	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103023	Laboratory chillers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103024	Cold traps	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103025	Laboratory cooling equipment a	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103200	Laboratory washing and cleanin	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41103202	Laboratory washing machines	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103203	Pipette washers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103205	Washing machine racks or assem	618350	To record cost of laboratory materials and supplies.				
41103207	Microplate washers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103208	Blood bank cell washers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103209	Laboratory wash bottles	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103300	Fluid mechanics equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103301	Liquid scintillation counters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103302	Battery acid hydrometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41103303	Densitometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103305	High vacuum equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103306	Pneumatic vacuum equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103307	Vacuum or mercury vapour equip	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103308	High vacuum combustion apparat	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103309	Flow injection analysis equipm	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103310	Gas or vapour concentration me	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103311	Manometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41103312	Viscosimeters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103313	Depth indicators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103314	Microscopic structure estimati	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103315	Solution strength estimation a	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103316	Pycnometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103317	Surface tension measuring inst	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103318	Nuclear densitometer	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103400	Laboratory environmental condi	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41103414	Laboratory environmental condi	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103500	Laboratory enclosures and acce	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103502	Fume hoods or cupboards	618350	To record cost of laboratory materials and supplies.				
41103504	Laminar flow cabinets or stati	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103506	PCR enclosures	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103700	Laboratory Baths	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103706	Water baths	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103712	Immersion circulators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103715	Laboratory bath accessories or	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103800	Laboratory mixing and stirring	618350	To record cost of laboratory materials and supplies.				

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41103900	Laboratory centrifuges and acc	618350	To record cost of laboratory materials and supplies.				
41103901	Microcentrifuges	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103902	Refrigerated microcentrifuges	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103903	Benchtop centrifuges	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103904	Refrigerated benchtop centrifuge	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103905	Floor centrifuges	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103906	Refrigerated floor centrifuges	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103907	Ultracentrifuges	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41103909	Centrifuge rotors	618350	To record cost of laboratory materials and supplies.				
41103913	Laboratory centrifuge accessor	618350	To record cost of laboratory materials and supplies.				

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41104000	Sampling equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104100	Specimen collection and transp	618350	To record cost of laboratory materials and supplies.				
41104200	Laboratory water purification	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104300	Fermentation equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104301	Standard fermentation units	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104307	Microbiology fermentation equi	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104308	Anaerobic environmental cultur	618350	To record cost of laboratory materials and supplies.				
41104400	Laboratory incubating equipmen	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104401	Gravity convection general pur	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104402	Forced air or mechanical conve	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41104404	Cooled biological oxygen deman	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104405	Shaking incubators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104407	Water jacketed single chamber	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104424	Incubator accessories	618350	To record cost of laboratory materials and supplies.				
41104500	Laboratory ovens and accessori	618350	To record cost of laboratory materials and supplies.				
41104501	Laboratory mechanical convecti	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104505	Laboratory quartz oven pots	618350	To record cost of laboratory materials and supplies.				
41104507	Laboratory microwave ovens	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104509	Vacuum ovens	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104510	Drying cabinets or ovens	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41104511	Hybridization ovens or incubat	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104600	Laboratory furnaces and access	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104601	Laboratory box furnaces	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104612	Laboratory furnace accessories	618350	To record cost of laboratory materials and supplies.				
41104700	Laboratory freeze dryers and l	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104701	Freeze dryers or lyophilizers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104704	Freeze dryer or lyophilizer ac	618350	To record cost of laboratory materials and supplies.				
41104800	Laboratory decanting and disti	618350	To record cost of laboratory materials and supplies.				
41104802	Bi distillation units	618350	To record cost of laboratory materials and supplies.				
41104803	Laboratory evaporators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104804	Vacuum or rotary evaporators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41104808	Crude fiber extractors	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104811	Density gradient fractionators	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104815	Kjeldahl nitrogen determinatio	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41104900	Laboratory filtering equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41105000	Laboratory sieves and sifting	618350	To record cost of laboratory materials and supplies.				
41105100	Laboratory pumps and tubing	618350	To record cost of laboratory materials and supplies.				
41105200	Laboratory slide stainer equip	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41105300	Laboratory electrophoresis and	618350	To record cost of laboratory materials and supplies.				
41105500	Nucleic acid extraction and pu	618350	To record cost of laboratory materials and supplies.				
41105600	Deoxyribonucleic acid DNA sequ	618350	To record cost of laboratory materials and supplies.				
41105700	Gene arrays	618350	To record cost of laboratory materials and supplies.				
41105800	In vitro transcription and tra	618350	To record cost of laboratory materials and supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41105900	Libraries and related material	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
41106000	Nucleic acid labeling and dete	618350	To record cost of laboratory materials and supplies.				
41106100	Deoxyribonucleic acid DNA anal	618350	To record cost of laboratory materials and supplies.				
41106200	Microorganism propagation and	618350	To record cost of laboratory materials and supplies.				
41106300	Polymerase chain reaction PCR	618350	To record cost of laboratory materials and supplies.				
41106400	Primers and linkers and adapto	618350	To record cost of laboratory materials and supplies.				
41106500	Protein expression products	618350	To record cost of laboratory materials and supplies.				
41106600	Vectors	618350	To record cost of laboratory materials and supplies.				
41110000	Measuring and observing and te	618350	To record cost of laboratory materials and supplies.				
41111500	Weight measuring instruments	618350	To record cost of laboratory materials and supplies.				
41111501	Electronic toploading balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111502	Laboratory balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111503	Mechanical balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111504	Pull spring balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41111506	Animal weighing scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111507	Bench scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111508	Bodyweight measuring scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111509	Floor or platform scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111510	Postal scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111511	Truck or rail scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111512	Triple beam balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111513	Moisture balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41111517	Analytical balances	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111518	Axle load scales	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111600	Length and thickness and dista	618350	To record cost of laboratory materials and supplies.				
41111700	Viewing and observing instrume	618350	To record cost of laboratory materials and supplies.				
41111701	Ion microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111702	Monocular microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111703	Stereo or dissecting light mic	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111704	Illuminators for microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111705	Microscope objectives	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111709	Binocular light compound micro	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41111710	Combination electron and light	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111711	Electron microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111712	Inverted microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111715	Telescopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111718	Metallurgical microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111719	Darkfield microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111720	Scanning electron microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111721	Transmission electron microscop	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41111722	Fluorescent microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111723	Scanning light or spinning dis	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111724	Scanning probe microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111725	Polarizing microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111726	Acoustic microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111727	Projection microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111728	Wide field microscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111737	Videoscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41111738	Fiberscopes	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111800	Non destructive examination eq	614420	To record the cost of equipment that is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41111900	Indicating and recording instr	618500	To record cost of electronic supplies.				
41112100	Transducers	618350	To record cost of laboratory materials and supplies.				
41112200	Temperature and heat measuring	618350	To record cost of laboratory materials and supplies.				
41112300	Humidity and moisture measurin	618350	To record cost of laboratory materials and supplies.				
41112400	Pressure measuring and control	618350	To record cost of laboratory materials and supplies.				
41112500	Liquid and gas flow measuring	618350	To record cost of laboratory materials and supplies.				
41112501	Flowmeters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41112502	Rheometers	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41112503	Rotameters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41112504	Water meters	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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41112600	Hygiene monitoring and testing	618350	To record cost of laboratory materials and supplies.				
41112700	Seed and feed equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41112800	Transportation related equipme	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41112900	Navigational equipment and ins	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41113000	Chemical evaluation instrument	618350	To record cost of laboratory materials and supplies.				
41113100	Gas analyzers and monitors	618350	To record cost of laboratory materials and supplies.				
41113300	Liquid and solid and elemental	618350	To record cost of laboratory materials and supplies.				
41113400	Nuclear evaluation instruments	618350	To record cost of laboratory materials and supplies.				
41113600	Electrical measuring and testi	618350	To record cost of laboratory materials and supplies.				
41113700	Electronic and communication m	618350	To record cost of laboratory materials and supplies.				
41113800	Geophysical and geotechnical i	618350	To record cost of laboratory materials and supplies.				
41113900	Soil Measuring equipment	621070	To record cost of landscaping materials and services.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41114000	Rock and strata measuring equi	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41114100	Seismological instruments	618350	To record cost of laboratory materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41114200	Land surveying instruments	621070	To record cost of landscaping materials and services.				
41114300	Hydrological instruments	618350	To record cost of laboratory materials and supplies.				
41114400	Meteorological instruments	618350	To record cost of laboratory materials and supplies.				
41114500	Mechanical Instruments	618350	To record cost of laboratory materials and supplies.				
41114600	Metals and metallurgy and stru	618350	To record cost of laboratory materials and supplies.				
41114700	Paper and wood and textile tes	618350	To record cost of laboratory materials and supplies.				
41114800	Ceramics and glass testing equ	618350	To record cost of laboratory materials and supplies.				
41115100	Coal and ore testing instrumen	618350	To record cost of laboratory materials and supplies.				
41115200	Radar and sonar systems and co	618350	To record cost of laboratory materials and supplies.				
41115300	Light and wave generating and	618350	To record cost of laboratory materials and supplies.				
41115400	Spectroscopic equipment	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
41115600	Electrochemical measuring inst	618350	To record cost of laboratory materials and supplies.				
41115700	Chromatographic measuring inst	618350	To record cost of laboratory materials and supplies.				
41115800	Clinical and diagnostic analyz	618350	To record cost of laboratory materials and supplies.				
41116000	Clinical and diagnostic analyz	618350	To record cost of laboratory materials and supplies.				
41116100	Manual test kits and quality c	618350	To record cost of laboratory materials and supplies.				
41116200	Patient point of care testing	618350	To record cost of laboratory materials and supplies.				
41116300	Laboratory flash point testers	618350	To record cost of laboratory materials and supplies.				
41116400	Acceleration and vibration mea	618350	To record cost of laboratory materials and supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
41116500	Instrument parts and accessori	618350	To record cost of laboratory materials and supplies.				
41120000	Laboratory supplies and fixtur	618350	To record cost of laboratory materials and supplies.				
42101700	Medical Supplies	618450	To record cost of surgical/ medical supplies.				
42120000	Veterinary eqiupment and suppl	618350	To record cost of laboratory materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42130000	Medical apparel and textiles	618450	To record cost of surgical/ medical supplies.				
42140000	Patient care and treatment pro	618450	To record cost of surgical/ medical supplies.				
42150000	Dental equipment and supplies	618000	To record cost of dental stores area supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42160000	Dialysis equipment and supplie	618450	To record cost of surgical/ medical supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42170000	Emergency and field medical se	618450	To record cost of surgical/ medical supplies.				
42180000	Patient exam and monitoring pr	618450	To record cost of surgical/ medical supplies.				
42190000	Medical facility products	618450	To record cost of surgical/ medical supplies.				
42191600	Medical facility building syst	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
42191610	Clinical modular casework	610875	To record cost of furniture that is not capitalized.				
42192000	Clinical procedure and examina	618450	To record cost of surgical/ medical supplies.				
42192100	Clinical seating and stools an	610875	To record cost of furniture that is not capitalized.				
42192600	Medication or pill dispensers	618450	To record cost of surgical/ medical supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
42200000	Medical diagnostic imaging and	618450	To record cost of surgical/medical supplies.				
42210000	Independent living aids for th	618450	To record cost of surgical/medical supplies.				
42220000	Intravenous and arterial admin	618450	To record cost of surgical/medical supplies.				
42230000	Clinical nutrition	618450	To record cost of surgical/medical supplies.				
42240000	Orthopedic and prosthetic and	618450	To record cost of surgical/medical supplies.				
42250000	Physical and occupational ther	618450	To record cost of surgical/medical supplies.				
42260000	Postmortem and mortuary equipm	618450	To record cost of surgical/medical supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42270000	Respiratory and anesthesia and	618450	To record cost of surgical/medical supplies.				
42280000	Medical Sterilization Products	618450	To record cost of surgical/medical supplies.				
42281500	Autoclave and sterilizer equip	618450	To record cost of surgical/medical supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42281508	Steam autoclaves or sterilizer	618450	To record cost of surgical/medical supplies.				
42281700	Disinfecting or presterilizati	618450	To record cost of surgical/medical supplies.				
42281701	Chamber cleaners for autoclave	618450	To record cost of surgical/medical supplies.				
42281712	Ultrasonic cleaning equipment	618450	To record cost of surgical/medical supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42281900	Sterilization wraps and packag	618450	To record cost of surgical/medical supplies.				
42281913	Sterilization tubing	618450	To record cost of surgical/medical supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
42281916	Sterilization bags	618450	To record cost of surgical/medical supplies.				
42290000	Surgical Products	618450	To record cost of surgical/medical supplies.				
42291600	Surgical cutting instruments a	618450	To record cost of surgical/medical supplies.				
42291602	Surgical bolt or cable or pin	618450	To record cost of surgical/medical supplies.				
42294600	Autotransfusion products	618450	To record cost of surgical/medical supplies.				
42294606	Autotransfusion tubing sets or	618450	To record cost of surgical/medical supplies.				
42294700	Open heart perfusion equipment	618450	To record cost of surgical/medical supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42294712	Perfusion oxygen or hematocrit	618450	To record cost of surgical/medical supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
42295400	Surgical support supplies	618450	To record cost of surgical/medical supplies.				
42295427	Surgical sterile instrument br	618450	To record cost of surgical/medical supplies.				
42300000	Medical training and education	618450	To record cost of surgical/medical supplies.				
42310000	Wound care products	618450	To record cost of surgical/medical supplies.				
42320000	Orthopedic surgical implants	619980	To record cost of medical surgical implants.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43000000	Information Technology Broadca	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43190000	Communications Devices and Acc	611000	To record cost of telephones and telephone accessories such as headsets.				
43191500	Personal communication devices	611000	To record cost of telephones and telephone accessories such as headsets.				
43191501	Mobile phones	611150	To record cost of cellular phones and accessories.				
43191502	Pagers	611200	To record cost of pagers.				
43191503	Pay phones	611000	To record cost of telephones and telephone accessories such as headsets.				
43191504	Fixed phones	611000	To record cost of telephones and telephone accessories such as headsets.				
43191505	Answering machines	611000	To record cost of telephones and telephone accessories such as headsets.				
43191507	Special purpose telephones	611000	To record cost of telephones and telephone accessories such as headsets.				
43191508	Digital telephones	611000	To record cost of telephones and telephone accessories such as headsets.				
43191509	Analog telephones	611000	To record cost of telephones and telephone accessories such as headsets.				
43191510	Two way radios	611000	To record cost of telephones and telephone accessories such as headsets.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43191511	IP phones	611000	To record cost of telephones and telephone accessories such as headsets.				
43191512	Digital enhanced cordless tele	611000	To record cost of telephones and telephone accessories such as headsets.				
43191513	Video phone	611000	To record cost of telephones and telephone accessories such as headsets.				
43191515	Speaker Phone	611000	To record cost of telephones and telephone accessories such as headsets.				
43191600	Personal communications device	611000	To record cost of telephones and telephone accessories such as headsets.				
43191601	Mobile phone face plates	611150	To record cost of cellular phones and accessories.				
43191602	Phone dialers	611000	To record cost of telephones and telephone accessories such as headsets.				
43191603	Phone extension cords	611000	To record cost of telephones and telephone accessories such as headsets.				
43191604	Phone face plates	611000	To record cost of telephones and telephone accessories such as headsets.				
43191605	Phone handset cords	611000	To record cost of telephones and telephone accessories such as headsets.				
43191606	Phone handsets	611000	To record cost of telephones and telephone accessories such as headsets.				
43191607	Phone headset ear or speaker c	611000	To record cost of telephones and telephone accessories such as headsets.				
43191608	Phone headset voice tubes	611000	To record cost of telephones and telephone accessories such as headsets.				
43191609	Phone headsets	611000	To record cost of telephones and telephone accessories such as headsets.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43191610	Personal communication holders	611000	To record cost of telephones and telephone accessories such as headsets.				
43191611	Phone line protectors	611000	To record cost of telephones and telephone accessories such as headsets.				
43191612	Phone rests	611000	To record cost of telephones and telephone accessories such as headsets.				
43191614	Phone voice converters	611000	To record cost of telephones and telephone accessories such as headsets.				
43191615	Vehicle handsfree phone set	611000	To record cost of telephones and telephone accessories such as headsets.				
43191616	Centrex phone consoles	611000	To record cost of telephones and telephone accessories such as headsets.				
43191618	Conversation recording units	611000	To record cost of telephones and telephone accessories such as headsets.				
43191619	Telephone signaling devices	611000	To record cost of telephones and telephone accessories such as headsets.				
43191621	Handset adapters	611000	To record cost of telephones and telephone accessories such as headsets.				
43191622	Pager modules or accessories	611200	To record cost of pagers.				
43191623	Pay phone coin mechanisms	611000	To record cost of telephones and telephone accessories such as headsets.				
43191624	Pay phone coin chutes	611000	To record cost of telephones and telephone accessories such as headsets.				
43191625	Pay phone coin boxes	611000	To record cost of telephones and telephone accessories such as headsets.				
43191626	Pay phone hoppers	611000	To record cost of telephones and telephone accessories such as headsets.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43191627	Pay phone coin box vault doors	611000	To record cost of telephones and telephone accessories such as headsets.				
43191628	Pay phone microphone windscre	611000	To record cost of telephones and telephone accessories such as headsets.				
43191629	Notebook or palmtop skins or f	611000	To record cost of telephones and telephone accessories such as headsets.				
43191630	Mobile phone starter kits	611150	To record cost of cellular phones and accessories.				
43191631	Phone or modem jack adapters o	611000	To record cost of telephones and telephone accessories such as headsets.				
43191632	Phone Antenna	611000	To record cost of telephones and telephone accessories such as headsets.				
43200000	InfoTech/Brdcast/Telecom Cmpnt	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43201400	System cards	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201500	System boards processors inter	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201600	Chassis components	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43201800	Media storage devices	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201801	Floppy drives	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201802	Hard disk arrays	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201803	Hard disk drives	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201806	Tape arrays	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201807	Tape drives	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201808	Read only compact disc CD	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201809	Read write compact disc CD	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201810	Read only digital versatile di	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201811	Read write digital versatile d	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201812	Magneto optical MO drives	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43201813	High capacity removable media	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201814	Electronic media or data dupli	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
43201815	Peripheral component microchan	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201816	Ultra density optical UDO driv	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201817	Compact disc CD drive	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201818	Digital video disc DVD drive	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43201900	Media storage device accessori	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202000	Removable storage media	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202001	Compact disks CDs	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202002	Blank tapes	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202003	Digital versatile disks DVDs	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43202004	Floppy disks	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202005	Flash memory storage devices	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202006	Magneto Optical MO disks	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202007	High capacity removable media	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202008	Ultra density optical UDO blan	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202100	Removable storage media access	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202200	Sub assemblies for electronic	618500	To record cost of electronic supplies.				
43202201	Telephone piece parts	611000	To record cost of telephones and telephone accessories such as headsets.				
43202202	Telephone ring generators	611000	To record cost of telephones and telephone accessories such as headsets.				
43202204	External ringer or its parts	611000	To record cost of telephones and telephone accessories such as headsets.				
43202205	Keycaps or keytops or keys	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202206	Storage drive or input device	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43202207	Head mount arms and assembly	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202208	Lead assemblies	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202209	Head stack assemblies	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202210	Crash stops	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202211	Platters or disks	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202212	Read write head assemblies	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202213	Disc motor drives	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43202214	Comb assemblies	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43210000	Computer equipment and accesso	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211500	Computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211501	Computer servers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211502	High end computer servers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211503	Notebook computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211504	Personal digital assistant PDA	618500	To record cost of electronic supplies.				
43211505	Point of sale POS terminal	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211506	Thin client computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211507	Desktop computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211508	Personal computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211509	Tablet computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211510	Mainframe console or dumb term	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211511	Wearable computing devices	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211512	Mainframe computers	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211513	Ultra mobile personal computer	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211600	Computer accessories	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211601	Computer switch boxes	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211602	Docking stations	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211603	Port replicators	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211604	Peripheral switch boxes	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211605	Signal processor upgrades	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211606	Multimedia kits	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211607	Computer speakers	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211608	Encoder decoder equipment	618500	To record cost of electronic supplies.	618500	To record cost of electronic supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211609	Universal serial bus hubs or c	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211610	Computer country or localizati	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211611	Handheld PDA Starter Kits	618500	To record cost of electronic supplies.				
43211612	Computer accessory kits	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211613	Computer or notebook stands	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211700	Computer data input devices	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211701	Bar code reader equipment	618500	To record cost of electronic supplies.	618500	To record cost of electronic supplies.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43211702	Magnetic stripe readers encdrs	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211706	Keyboards	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211708	Computer mouse or trackballs	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211711	Scanners	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211712	Graphics tablets	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211713	Touch pads	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211717	Optical character recognition	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211719	Voice microphones for computrs	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211720	Point of sale payment terminal	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211800	Computer data input device acc	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211802	Mouse pads	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211804	Keyboard drawers or shelves	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211900	Computer displays	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211901	Cathode ray tube CRT monitors	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43211902	Liquid crystal display LCD pan	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211903	Touch screen monitors	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211904	Plasma display panels PDP	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211905	Organic light emitting display	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211906	Character displays	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43211907	Head mounted displays	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43212000	Computer display accessories	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43212001	Computer display glare screens	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43212002	Monitor arms or stands	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43212100	Computer printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43212102	Dot matrix printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212103	Dye sublimation printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212104	Inkjet printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212105	Laser printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212108	Thermal tape printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212110	Multi function printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212113	Compact disc or labeling prntrs	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43212114	Digital image printers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43220000	Data voice or multimedia netwo	611000	To record cost of telephones and telephone accessories such as headsets.	614390	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221500	Call management systems or acc	611000	To record cost of telephones and telephone accessories such as headsets.				
43221600	Digital subscriber loop DSL ac	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43221700	Fixed network equipment and co	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221701	Television core equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221702	Television access equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221703	Television antennas	618500	To record cost of electronic supplies.				
43221704	Radio core equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43221705	Radio access equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221706	Radio antennas	618500	To record cost of electronic supplies.				
43221707	Microwave core equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221708	Microwave access equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221709	Microwave antennas	618500	To record cost of electronic supplies.				
43221710	Satellite core equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221711	Satellite access equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221712	Satellite antennas	618500	To record cost of electronic supplies.				
43221713	Shortwave core equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221714	Shortwave access equipment	618500	To record cost of electronic supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221715	Shortwave antennas	618500	To record cost of electronic supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43221716	Pager core equipment	611200	To record cost of pagers.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221717	Pager access equipment	611200	To record cost of pagers.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43221718	Radar antennas	618500	To record cost of electronic supplies.				
43221719	Aircraft antennas	618500	To record cost of electronic supplies.				
43221720	Automotive antennas	618500	To record cost of electronic supplies.				
43221721	Radio frequency data communica	618500	To record cost of electronic supplies.				
43221800	Optical network devices	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222500	Network security equipment	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222501	Firewall network security equi	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222502	VPN network security equipment	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222503	Vulnerability Assessment Secur	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43222600	Network service equipment	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222602	Cable head end equipment	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222604	Content delivery networking eq	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222605	Network gateway	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222606	Internet service node startup	612100	To record cost of computer software, computer licenses, mobile app and other mobile device applications.				
43222607	Cache engine equipment	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222608	Network repeaters	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222609	Network routers	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222610	Network service concentrators	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222611	Network channel or data servic	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43222612	Network switches	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222615	Storage area network SAN switc	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222619	Video networking equipment	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222620	Multiservice switch	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222621	Content switch	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222622	Server load balancer	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222623	Digital cross connects DCX equ	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222624	Optical cross connects equipme	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222625	Access servers	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222626	Cable modems	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43222627	Integrated services digital ne	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222628	Modems	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222629	Modem banks	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222630	Multistation access units	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222631	Wireless fidelity base station	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222632	Broadband aggregators	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222633	Remote management adapters	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222634	Network management or monitori	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222635	Network equipment upgrade kit	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				
43222636	Network application engine	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
43222800	Telephony equipment	611000	To record cost of telephones and telephone accessories such as headsets.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43222900	Telephony equipment accessorie	611000	To record cost of telephones and telephone accessories such as headsets.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43223000	Teletype equipment	615560	To record cost of supplies that do not fall within a descriptive supply heading.	611000	To record cost of telephones and telephone accessories such as headsets.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43223100	Digital mobile network infrast	618500	To record cost of electronic supplies.				
43223200	Mobile messaging platforms	618500	To record cost of electronic supplies.				
43223300	Datacom and network connectivi	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
43230000	Software	612100	To record cost of computer software, computer licenses, mobile app and other mobile device applications.				
44000000	Office Equipment and Accessori	614440	Office supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44100000	Office machines supplies accys	614440	Office supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101500	Duplicating machines	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
44101501	Photocopiers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101502	Facsimile machines	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101503	Multifunction machines	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101600	Paper processing machines and	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101602	Paper punching or binding mach	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101603	Paper shredding machines or ac	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101700	Printer and photocopier and fa	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44101701	Color options or upgrades	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101702	Duplexer trays	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
44101703	Duplexer units	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101704	Facsimile handsets	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101705	Office machine trays or feeder	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101706	Photoconductor or imaging unit	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101707	Stapler units	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101708	Ozone filters	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101709	Mirror assemblies	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101710	Magnetic pickup assemblies	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101711	Compressor assembly	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101712	Mailbox stackers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101713	Copy counters	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
44101714	Facsimile units for office mac	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101715	Platen covers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101716	Hole punching units	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101718	Infrared adapters	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101719	Copy or scan accessories	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101720	Language fonts	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101721	Media spindles	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101722	Multi bin mailbox power upgrad	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101723	Multi bin mailboxes	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101724	Multi function upgrades	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101725	Printer cabinets	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
44101726	Printer emulation upgrades	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101727	Printer stands	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101728	Roll feeds	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101729	Output stackers	614510	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.				
44101800	Calculating machines and acces	614440	Office supplies.				
44101900	Check endorsing and writing ma	614440	Office supplies.				
44102000	Laminating supplies	614440	Office supplies.				
44102100	Mail machines	614440	Office supplies.				
44102200	Scanner accessories	614440	Office supplies.				
44102300	Packing machines	614440	Office supplies.				
44102400	Labeling machines	614440	Office supplies.				
44102500	Sorting machines	614440	Office supplies.				
44102600	Typing machines and accessorie	614440	Office supplies.				
44102800	Binding and lamination machine	614440	Office supplies.				
44102900	Office machine accessories	614440	Office supplies.				
44103000	Fusers and accessories	614440	Office supplies.				
44103100	Printer and facsimile and phot	614440	Office supplies.				
44103200	Office time recording machines	614440	Office supplies.				
44103500	Binding machine supplies	614440	Office supplies.				
44103600	Cassette disposal equipment an	614440	Office supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
44110000	Office and desk accessories	614440	Office supplies.				
44120000	Office supplies	614440	Office supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
44121513	Postage stamps	615020	To record cost of postage, including stamps, postage meters, parcel post, etc.				
45100000	Printing and publishing equipm	614440	Office supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111500	Lecterns and sound systems and	614440	Office supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111600	Projectors and supplies	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111601	Pointers	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111602	Projection lamps	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111603	Projection screens or displays	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111605	Transparency equipment or supp	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111607	Overhead projectors	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111608	Film projectors	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111609	Multimedia projectors	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
45111614	LCD projector	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111616	Video projectors	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111617	Overhead projector or video tr	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45111700	Audio presentation and composi	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111800	Video and combination video an	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45111900	Phone and video conference equ	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45112000	Microfilm equipment and suppli	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45120000	Photographic or filming or vid	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121500	Cameras	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121501	Still cameras	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121502	Instant print cameras	614990	To record cost of purchase or rental of multimedia devices and related production costs.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
45121503	Disposable cameras	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121504	Digital cameras	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121506	Video conference cameras	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121516	Digital camcorders or video ca	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121517	Document camera	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121520	Web cameras	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	612050	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121600	Camera accessories	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121601	Camera flashes or lighting	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121602	Camera tripods	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121603	Camera lenses or filters	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121611	Lens cover	614990	To record cost of purchase or rental of multimedia devices and related production costs.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
45121617	Camera bags	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45121700	Photographic processing equipm	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45121800	Microfilm productn eqpt suppl	614990	To record cost of purchase or rental of multimedia devices and related production costs.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
45130000	Photographic and recording med	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45140000	Photographic filmmaking suppli	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45141500	Photographic processing chemic	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
45141600	Darkroom supplies	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
46000000	Defense and Law Enforcement an	621100	To record cost of safety equipment and supplies.				
47100000	Water and wastewater treatment	621280	To record cost of water treatment.				
47110000	Industrial laundry and dry cle	614840	To record cost of laundering bedding, linens and wearing apparel.	614840	To record cost of laundering bedding, linens and wearing apparel.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
47120000	Janitorial equipment	614455	Used to record expenditures related to the acquisition of custodial supplies.				
47130000	Cleaning and janitorial suppli	614455	Used to record expenditures related to the acquisition of custodial supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
48100000	Institutional food services eq	614917	To record cost of service, cookware, and food handling supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
48101500	Cooking and warming equipment	614917	To record cost of service, cookware, and food handling supplies.				
48101600	Food preparation equipment	614917	To record cost of service, cookware, and food handling supplies.				
48101700	Food and beverage dispensing e	614917	To record cost of service, cookware, and food handling supplies.				
48101800	Cookware and kitchen tools	614917	To record cost of service, cookware, and food handling supplies.				
48101900	Tabletop and serving equipment	614917	To record cost of service, cookware, and food handling supplies.				
48102000	Restaurant furniture	610875	To record cost of furniture that is not capitalized.				
48102100	Storage and handling equipment	614917	To record cost of service, cookware, and food handling supplies.				
48102108	Aluminum food wrapping foil	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
48102109	Plastic food wrap	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
48110000	Vending machines	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
49100000	Collectibles and awards	614573	To record the cost of prizes/ gifts/awards to non-employees. For example, the purchase of a fruit basket. No taxes are withheld. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated to report the income. See account 502300 (Prize/Gift/Service Awards to Employees).				
49121500	Camping and outdoor equipment	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
49121600	Camping furniture	610875	To record cost of furniture that is not capitalized.				
49130000	Fishing and hunting equipment	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
49140000	Watersports equipment	617005	To record cost of athletic equipment purchased for team use.				
49150000	Winter sports equipment	617005	To record cost of athletic equipment purchased for team use.				
49160000	Field and court sports equipme	617005	To record cost of athletic equipment purchased for team use.				
49170000	Gymnastics and boxing equipmen	617005	To record cost of athletic equipment purchased for team use.				
49180000	Target and table games and equ	617005	To record cost of athletic equipment purchased for team use.				
49200000	Fitness equipment	617005	To record cost of athletic equipment purchased for team use.				
49210000	Other sports	617005	To record cost of athletic equipment purchased for team use.				
49220000	Sports equipment and accessori	617005	To record cost of athletic equipment purchased for team use.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
49240000	Recreation and playground and	617005	To record cost of athletic equipment purchased for team use.				
50000000	Food Beverage & Tobacco Produc	614750	To record costs for miscellaneous food items.				
50100000	Fruits and vegetables and nuts	614757	To record costs for produce.				
50110000	Meat and poultry products	614752	To record costs for meats.				
50120000	Seafood	614752	To record costs for meats.				
50121500	Fish	614752	To record costs for meats.				
50121600	Shellfish	614752	To record costs for meats.				
50121700	Aquatic invertebrates	614752	To record costs for meats.				
50121800	Aquatic plants	614757	To record costs for produce.				
50130000	Dairy Products & eggs	614753	To record costs for dairy products.				
50131600	Dairy products and eggs	614754	Used to record expenses for Eggs, Butter and Cheese from Food Stores.				
50131700	Milk and butter products	614753	To record costs for dairy products.				
50131800	Cheese	614754	Used to record expenses for Eggs, Butter and Cheese from Food Stores.				
50150000	Edible oils and fats	614750	To record costs for miscellaneous food items.				
50160000	Chocolate and sugars and sweet	614750	To record costs for miscellaneous food items.				
50170000	Seasonings and preservatives	614759	To record costs for food and pantry staples such as sugar, catsup, salt, pepper, etc.				
50181700	Baking mixes and supplies	614759	To record costs for food and pantry staples such as sugar, catsup, salt, pepper, etc.				
50181900	Bread and biscuits and cookies	614755	To record costs for bakery.				
50182000	Cakes and pies and pastries	614755	To record costs for bakery.				
50190000	Prepared and preserved foods	614750	To record costs for miscellaneous food items.				
50200000	Beverages	614758	To record costs for beverages.				
50201700	Coffee and tea	614758	To record costs for beverages.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
50201706	Coffee	614758	To record costs for beverages.				
50201712	Tea Drinks	614758	To record costs for beverages.				
50201714	Non dairy creamers	614758	To record costs for beverages.				
50202300	Non alcoholic beverages	614758	To record costs for beverages.				
50202304	Shelf stable juice	614758	To record costs for beverages.				
50202305	Fresh juice	614758	To record costs for beverages.				
50202306	Soft drinks	614758	To record costs for beverages.				
50202307	Chocolate or other hot beverag	614758	To record costs for beverages.				
50202309	Sport or energy drink	614758	To record costs for beverages.				
50202310	Spring or mineral water	614758	To record costs for beverages.				
50202311	Powdered drink mix	614758	To record costs for beverages.				
50202400	Fresh citrus juice or concentr	614758	To record costs for beverages.				
50202500	Fresh berry juice or concentra	614758	To record costs for beverages.				
50202600	Fress pome fruit juce or conce	614758	To record costs for beverages.				
50210000	Tobacco and smoking products a	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
50220000	Cereal and pulse products	614750	To record costs for miscellaneous food items.				
50300000	Fresh Fruit	614757	To record costs for produce.				
50340000	Frozen Fruit	614751	To record costs for frozen foods.				
50360000	Canned or jarred fruit	614750	To record costs for miscellaneous food items.				
50380000	Pureed fruit	614750	To record costs for miscellaneous food items.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
50400000	Fresh vegetables	614757	To record costs for produce.				
50420000	Dried vegetables	614750	To record costs for miscellaneous food items.				
50440000	Frozen vegetables	614751	To record costs for frozen foods.				
50460000	Canned or jarred vegetables	614750	To record costs for miscellaneous food items.				
51000000	Drugs and Pharmaceutical Produ	618400	To record cost of pharmaceutical supplies used for research.				
52100000	Floor coverings	620962	To record costs related to flooring.				
52120000	Bedclothes and table and kitch	614900	To record cost of bedding and linens.				
52131500	Curtains and draperies	614900	To record cost of bedding and linens.				
52131600	Blinds and shades	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
52131700	Window treatment accessories a	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
52140000	Domestic appliances	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
52141500	Domestic kitchen appliances	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
52141501	Domestic refrigerators	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
52141502	Domestic microwave ovens	614422	To record cost of non-capital appliances, less than \$5,000.				
52141503	Domestic garbage disposals	614422	To record cost of non-capital appliances, less than \$5,000.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
52141504	Domestic ranges	614422	To record cost of non-capital appliances, less than \$5,000.				
52141505	Domestic dish washers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141506	Domestic freezers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141507	Domestic upright freezers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141508	Domestic chest freezers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141509	Domestic combination refrigera	614422	To record cost of non-capital appliances, less than \$5,000.	614422	To record cost of non-capital appliances, less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
52141510	Domestic portable air conditio	614422	To record cost of non-capital appliances, less than \$5,000.				
52141511	Domestic juicers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141512	Domestic waffle irons	614422	To record cost of non-capital appliances, less than \$5,000.				
52141513	Domestic electric can openers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141514	Domestic food processors	614422	To record cost of non-capital appliances, less than \$5,000.				
52141515	Domestic trash compactors	614422	To record cost of non-capital appliances, less than \$5,000.				
52141516	Domestic deep fryers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141517	Domestic popcorn poppers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141518	Domestic bread making machines	614422	To record cost of non-capital appliances, less than \$5,000.				
52141519	Domestic convectional ovens	614422	To record cost of non-capital appliances, less than \$5,000.				
52141520	Domestic mixers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141521	Domestic toaster ovens	614422	To record cost of non-capital appliances, less than \$5,000.				
52141522	Domestic toasters	614422	To record cost of non-capital appliances, less than \$5,000.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
52141523	Domestic electrical kettles	614422	To record cost of non-capital appliances, less than \$5,000.				
52141524	Domestic blenders	614422	To record cost of non-capital appliances, less than \$5,000.				
52141525	Domestic hot plates	614422	To record cost of non-capital appliances, less than \$5,000.				
52141526	Domestic coffee makers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141527	Domestic electric knives	614422	To record cost of non-capital appliances, less than \$5,000.				
52141528	Domestic electric woks	614422	To record cost of non-capital appliances, less than \$5,000.				
52141529	Domestic coffee grinders	614422	To record cost of non-capital appliances, less than \$5,000.				
52141530	Parts of dishwashing machines	614422	To record cost of non-capital appliances, less than \$5,000.				
52141531	Domestic food choppers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141532	Domestic electric skillet	614422	To record cost of non-capital appliances, less than \$5,000.				
52141533	Domestic electric griddles	614422	To record cost of non-capital appliances, less than \$5,000.				
52141534	Domestic electric sandwich mak	614422	To record cost of non-capital appliances, less than \$5,000.				
52141535	Domestic indoor electric grill	614422	To record cost of non-capital appliances, less than \$5,000.				
52141536	Domestic pizelle or cookie mak	614422	To record cost of non-capital appliances, less than \$5,000.				
52141537	Domestic crock pot	614422	To record cost of non-capital appliances, less than \$5,000.				
52141538	Domestic use food warmers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141539	Domestic tea makers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141600	Domestic laundry appliances an	614422	To record cost of non-capital appliances, less than \$5,000.				
52141601	Domestic clothes washers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141602	Domestic tumble dryers	614422	To record cost of non-capital appliances, less than \$5,000.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
52141603	Domestic clothing irons	614422	To record cost of non-capital appliances, less than \$5,000.				
52141604	Footwear dryers	614422	To record cost of non-capital appliances, less than \$5,000.				
52141605	Laundry hampers	614840	To record cost of laundering bedding, linens and wearing apparel.				
52141606	Laundry baskets	614840	To record cost of laundering bedding, linens and wearing apparel.				
52141607	Fabric wrinkle removing compou	614840	To record cost of laundering bedding, linens and wearing apparel.				
52141608	Garment steamer	614840	To record cost of laundering bedding, linens and wearing apparel.				
52141700	Domestic bath appliances	614422	To record cost of non-capital appliances, less than \$5,000.				
52141800	Other domestic household appli	614422	To record cost of non-capital appliances, less than \$5,000.				
52150000	Domestic Kitchenware & Kitchen	614917	To record cost of service, cookware, and food handling supplies.				
52151501	Domestic disposable kitchenwar	614756	To record costs for paper products.				
52151502	Domestic disposable dishes	614756	To record costs for paper products.				
52151503	Domestic disposable flatware	614756	To record costs for paper products.				
52151504	Domestic disposable cups or gl	614756	To record costs for paper products.				
52151505	Domestic disposable stirrers	614756	To record costs for paper products.				
52151506	Domestic disposable food conta	614756	To record costs for paper products.				
52151507	Domestic disposable drinking s	614756	To record costs for paper products.				
52151600	Domestic kitchen tools and ute	614917	To record cost of service, cookware, and food handling supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
52151700	Domestic flatware and cutlery	614916	To record cost of china, glass or flatwares.				
52151800	Domestic cookware	614917	To record cost of service, cookware, and food handling supplies.				
52151900	Domestic bakeware	614917	To record cost of service, cookware, and food handling supplies.				
52152000	Domestic dishes and servingwar	614916	To record cost of china, glass or flatwares.				
52152100	Domestic drink ware	614916	To record cost of china, glass or flatwares.				
52152200	Dishwashing and dish storage a	614917	To record cost of service, cookware, and food handling supplies.				
52152300	Domestic kitchen supplies	614917	To record cost of service, cookware, and food handling supplies.				
52160000	Consumer electronics	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161500	Audio & Visual Equipment	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161502	Cassette players or recorders	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161505	Televisions	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161508	Laser disc players	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161512	Loudspeakers	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161514	Headphones	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161515	Compact disk players or record	614990	To record cost of purchase or rental of multimedia devices and related production costs.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
52161516	Digital video disk players or	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161518	Global positioning system rcvr	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161520	Microphones	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161525	Remote control	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161529	Video cassette players or reco	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161535	Digital voice recorders	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161542	Plasma screens	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161543	MP3 players or recorders	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161545	Digital video recorders	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161553	Blu ray video disc player or r	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161600	Audio visual equipment accesso	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161604	Headphone jack adapters	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52161605	Portable media player accessor	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
52170000	Domestic wall treatments	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
53000000	Apparel and Luggage and Person	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
54000000	Timepieces	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
55101500	Printed publications	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101501	Charts or maps or atlases	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101502	Directories	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101503	Catalogs	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101504	Newspapers	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101505	Comic books	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101506	Magazines	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
55101507	Picture or drawing or coloring	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101509	Educational or vocational text	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101510	Leisure reading books	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101513	Trading cards	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101514	Sheet music	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101515	Promotional material or annual	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101516	Operation or instruction manua	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101517	Clearance or dimensional drawi	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
55101518	Technical diagrams or drawings	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101519	Periodicals	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101520	Instruction sheets or booklets	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101521	Owner or user manuals	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101522	Terrestrial or celestial globe	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
55101523	Exercise books	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101524	Reference books	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101525	Encyclopedias	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101526	Dictionaries	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
55101527	Song Books	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55101528	Religious books	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111500	Electronic publications and mu	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111501	Electronic directories	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111502	Electronic dictionaries	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111503	Electronic encyclopedias	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111504	Electronic catalogs	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111505	Books on tape or compact disc	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
55111506	Electronic magazines	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111507	Electronic newspapers	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111508	Electronic charts or maps or a	615200	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.				
55111509	Background music	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111510	Motion pictures on celluloid	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111511	Motion pictures on video tape	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111512	Music on tape or compact disc	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111513	Electronic educational or voca	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111514	Motion pictures on digital vid	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111600	Electronic software reference	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55111601	Electronic software documentat	614990	To record cost of purchase or rental of multimedia devices and related production costs.				
55120000	Signage and accessories	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
55121700	Signage	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
56000000	Furniture and Furnishings	610875	To record cost of furniture that is not capitalized.				
56100000	Accommodation furniture	610875	To record cost of furniture that is not capitalized.				
56101500	Furniture	610875	To record cost of furniture that is not capitalized.	610875	To record cost of furniture that is not capitalized.	610875	To record cost of furniture that is not capitalized.
56101700	Office furniture	610875	To record cost of furniture that is not capitalized.				
56101900	General furniture parts accys	610875	To record cost of furniture that is not capitalized.				
60100000	Developmental and professional	615500	To record cost of instructional materials and supplies.				
60101000	Math kits	615500	To record cost of instructional materials and supplies.				
60101100	Electronic learning aids	615500	To record cost of instructional materials and supplies.				
60101200	Educational incentives	615500	To record cost of instructional materials and supplies.				
60101300	Educational stickers and suppl	615500	To record cost of instructional materials and supplies.				
60101400	Classroom awards	615500	To record cost of instructional materials and supplies.				
60101600	Educational certificates or di	615500	To record cost of instructional materials and supplies.				
60101700	Teacher resource materials	615500	To record cost of instructional materials and supplies.				
60101800	Church school educational reso	615500	To record cost of instructional materials and supplies.				
60101900	Alphabet skills materials and	615500	To record cost of instructional materials and supplies.				
60102001	Speech mirror	615500	To record cost of instructional materials and supplies.				
60102002	Spelling resource materials	615500	To record cost of instructional materials and supplies.				
60102003	Word building activity books	615500	To record cost of instructional materials and supplies.				
60102004	Word building kits	615500	To record cost of instructional materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60102005	Word building resource books	615500	To record cost of instructional materials and supplies.				
60102006	Word building tiles	615500	To record cost of instructional materials and supplies.				
60102007	Word walls	615500	To record cost of instructional materials and supplies.				
60102100	Language arts resource materia	615500	To record cost of instructional materials and supplies.				
60102201	Phonics activity books	615500	To record cost of instructional materials and supplies.				
60102202	Phonics drill cards	615500	To record cost of instructional materials and supplies.				
60102203	Phonics kit	615500	To record cost of instructional materials and supplies.				
60102204	Phonics picture cards	615500	To record cost of instructional materials and supplies.				
60102205	Phonics resource books	615500	To record cost of instructional materials and supplies.				
60102206	Phonics tiles	615500	To record cost of instructional materials and supplies.				
60102300	Reading books and resources	615500	To record cost of instructional materials and supplies.				
60102400	Early learning math and counti	615500	To record cost of instructional materials and supplies.				
60102501	Addition activity or resource	615500	To record cost of instructional materials and supplies.				
60102502	Basic operations models	615500	To record cost of instructional materials and supplies.				
60102503	Basic operations reference gui	615500	To record cost of instructional materials and supplies.				
60102504	Division activity or resource	615500	To record cost of instructional materials and supplies.				
60102505	Multiplication activity or res	615500	To record cost of instructional materials and supplies.				
60102506	Subtraction activity or resour	615500	To record cost of instructional materials and supplies.				
60102507	Number desk tapes	615500	To record cost of instructional materials and supplies.				
60102508	Hundreds charts or boards	615500	To record cost of instructional materials and supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60102509	Hundreds number tiles	615500	To record cost of instructional materials and supplies.				
60102510	Number kits	615500	To record cost of instructional materials and supplies.				
60102511	Number lines	615500	To record cost of instructional materials and supplies.				
60102512	Numeration activity or resourc	615500	To record cost of instructional materials and supplies.				
60102513	Dominoes	615500	To record cost of instructional materials and supplies.				
60102601	Two sided counters or tokens	615500	To record cost of instructional materials and supplies.				
60102602	Spinners	615500	To record cost of instructional materials and supplies.				
60102603	Dice sets	615500	To record cost of instructional materials and supplies.				
60102604	Probability activity or resour	615500	To record cost of instructional materials and supplies.				
60102605	Logic activity or resource boo	615500	To record cost of instructional materials and supplies.				
60102606	Attribute blocks	615500	To record cost of instructional materials and supplies.				
60102607	Attribute blocks activity card	615500	To record cost of instructional materials and supplies.				
60102608	Attribute activity or resource	615500	To record cost of instructional materials and supplies.				
60102609	Graphing mat	615500	To record cost of instructional materials and supplies.				
60102610	Graphing activity or resource	615500	To record cost of instructional materials and supplies.				
60102611	Logic games	615500	To record cost of instructional materials and supplies.				
60102612	Attribute sets or kits	615500	To record cost of instructional materials and supplies.				
60102613	Problem solving activity or re	615500	To record cost of instructional materials and supplies.				
60102614	Problem solving activity cards	615500	To record cost of instructional materials and supplies.				
60102701	Pattern blocks or parquetry bl	615500	To record cost of instructional materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60102702	Pattern blocks	615500	To record cost of instructional materials and supplies.				
60102703	Pattern block activity or patt	615500	To record cost of instructional materials and supplies.				
60102704	Pattern block games or activit	615500	To record cost of instructional materials and supplies.				
60102705	Pattern block stickers	615500	To record cost of instructional materials and supplies.				
60102706	Pattern blocks mirror	615500	To record cost of instructional materials and supplies.				
60102707	Pattern blocks charts or poste	615500	To record cost of instructional materials and supplies.				
60102708	Parquetry blocks	615500	To record cost of instructional materials and supplies.				
60102709	Parquetry blocks activity or p	615500	To record cost of instructional materials and supplies.				
60102710	Parquetry blocks activity sets	615500	To record cost of instructional materials and supplies.				
60102711	Tangrams activity or resource	615500	To record cost of instructional materials and supplies.				
60102712	Tangram activity or pattern ca	615500	To record cost of instructional materials and supplies.				
60102713	Tangram puzzle activity sets	615500	To record cost of instructional materials and supplies.				
60102714	Tangrams puzzles	615500	To record cost of instructional materials and supplies.				
60102715	Pentominoes activity and resou	615500	To record cost of instructional materials and supplies.				
60102717	Pentominoes	615500	To record cost of instructional materials and supplies.				
60102718	Pentominoes activity sets	615500	To record cost of instructional materials and supplies.				
60102801	Base ten blocks	615500	To record cost of instructional materials and supplies.				
60102802	Base ten or place value activi	615500	To record cost of instructional materials and supplies.				
60102803	Base ten or place value activi	615500	To record cost of instructional materials and supplies.				
60102804	Base ten rubber stamps	615500	To record cost of instructional materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60102805	Place value grids	615500	To record cost of instructional materials and supplies.				
60102806	Place value games or activity	615500	To record cost of instructional materials and supplies.				
60102807	Place value models or accessor	615500	To record cost of instructional materials and supplies.				
60102901	Money activity or resource boo	615500	To record cost of instructional materials and supplies.				
60102902	Bulk bills for the classroom	615500	To record cost of instructional materials and supplies.				
60102903	Bulk coins for the classroom	615500	To record cost of instructional materials and supplies.				
60102904	Coin cubes or dice	615500	To record cost of instructional materials and supplies.				
60102905	Magnetic money	615500	To record cost of instructional materials and supplies.				
60102906	Overhead bills	615500	To record cost of instructional materials and supplies.				
60102907	Overhead coins	615500	To record cost of instructional materials and supplies.				
60102908	Money puzzles	615500	To record cost of instructional materials and supplies.				
60102909	Money rubber stamps	615500	To record cost of instructional materials and supplies.				
60102910	Coin bank	615500	To record cost of instructional materials and supplies.				
60102911	Money games or kits	615500	To record cost of instructional materials and supplies.				
60102912	Play cash registers	615500	To record cost of instructional materials and supplies.				
60102913	Money reference guides	615500	To record cost of instructional materials and supplies.				
60102914	Time activity or resource book	615500	To record cost of instructional materials and supplies.				
60102915	Time rubber stamps	615500	To record cost of instructional materials and supplies.				
60102916	Time kits	615500	To record cost of instructional materials and supplies.				
60102917	Time reference guides	615500	To record cost of instructional materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60103000	Fractions and pentominoes and	615500	To record cost of instructional materials and supplies.				
60103100	Geometry teacher resource mate	615500	To record cost of instructional materials and supplies.				
60103101	Geometry activity or resource	615500	To record cost of instructional materials and supplies.				
60103102	Geometry charts or posters	615500	To record cost of instructional materials and supplies.				
60103103	Geoboards	615500	To record cost of instructional materials and supplies.				
60103104	Geometric construction sets	615500	To record cost of instructional materials and supplies.				
60103105	Double sided geoboards	615500	To record cost of instructional materials and supplies.				
60103106	Geoboard games or activity kit	615500	To record cost of instructional materials and supplies.				
60103107	Geoboard rubber bands	615500	To record cost of instructional materials and supplies.				
60103108	Geoboards activity cards	615500	To record cost of instructional materials and supplies.				
60103109	Geometric chalkboard drawing i	615500	To record cost of instructional materials and supplies.				
60103110	Geometry reference guides	615500	To record cost of instructional materials and supplies.				
60103111	GeoMirror	615500	To record cost of instructional materials and supplies.				
60103112	Geometric solids models	615500	To record cost of instructional materials and supplies.				
60103201	Algebra activity or resource b	615500	To record cost of instructional materials and supplies.				
60103202	Centimeter cubes	615500	To record cost of instructional materials and supplies.				
60103203	Algebra or pre algebra referen	615500	To record cost of instructional materials and supplies.				
60103204	Algebra models or accessories	615500	To record cost of instructional materials and supplies.				
60103301	Calculus activity or resources	615500	To record cost of instructional materials and supplies.				
60103302	Precalculus or calculus refere	615500	To record cost of instructional materials and supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60103303	Precalculus activity or resour	615500	To record cost of instructional materials and supplies.				
60103400	Geography and map skills resou	615500	To record cost of instructional materials and supplies.				
60103401	Geography charts or posters	615500	To record cost of instructional materials and supplies.				
60103402	Continents activity or resourc	615500	To record cost of instructional materials and supplies.				
60103403	Electronic social studies lear	615500	To record cost of instructional materials and supplies.				
60103404	Geography reference guides	615500	To record cost of instructional materials and supplies.				
60103405	Map racks	615500	To record cost of instructional materials and supplies.				
60103406	Map stencil kits	615500	To record cost of instructional materials and supplies.				
60103407	Portable wall maps	615500	To record cost of instructional materials and supplies.				
60103408	Geography resource or activity	615500	To record cost of instructional materials and supplies.				
60103409	Map measurers	615500	To record cost of instructional materials and supplies.				
60103410	Map teaching aids or materials	615500	To record cost of instructional materials and supplies.				
60103501	Economics activity or resource	615500	To record cost of instructional materials and supplies.				
60103502	Government activity or resourc	615500	To record cost of instructional materials and supplies.				
60103503	Government reference guides	615500	To record cost of instructional materials and supplies.				
60103504	State theme units	615500	To record cost of instructional materials and supplies.				
60103600	Multicultural activities and r	615500	To record cost of instructional materials and supplies.				
60103700	Foreign languages resources	615500	To record cost of instructional materials and supplies.				
60103801	African history resource books	615500	To record cost of instructional materials and supplies.				
60103802	History charts or posters	615500	To record cost of instructional materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60103803	European history resource book	615500	To record cost of instructional materials and supplies.				
60103804	Historical maps	615500	To record cost of instructional materials and supplies.				
60103805	History theme units	615500	To record cost of instructional materials and supplies.				
60103806	History photo cards	615500	To record cost of instructional materials and supplies.				
60103807	History resource books	615500	To record cost of instructional materials and supplies.				
60103808	Womans history resources	615500	To record cost of instructional materials and supplies.				
60103809	World history resources	615500	To record cost of instructional materials and supplies.				
60103900	Living organisms and preserved	618350	To record cost of laboratory materials and supplies.				
60103903	Amphibia models	618350	To record cost of laboratory materials and supplies.				
60103904	Fungi cultures	618350	To record cost of laboratory materials and supplies.				
60103905	Culture kits or supplies	618350	To record cost of laboratory materials and supplies.				
60103906	Protozoan cultures	618350	To record cost of laboratory materials and supplies.				
60103907	Aquaria plants	618350	To record cost of laboratory materials and supplies.				
60103908	Terrarium plants	618350	To record cost of laboratory materials and supplies.				
60103909	Live invertebrates	618350	To record cost of laboratory materials and supplies.				
60103911	Live vertebrates	618350	To record cost of laboratory materials and supplies.				
60103915	Dissection kits or supplies	618350	To record cost of laboratory materials and supplies.				
60103916	Preserved embryos	618350	To record cost of laboratory materials and supplies.				
60103918	Biospheres	618350	To record cost of laboratory materials and supplies.				
60103919	Biology experiment kits or sup	618350	To record cost of laboratory materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60103920	Staining kits or supplies	618350	To record cost of laboratory materials and supplies.				
60103921	Preserved life cycle specimens	618350	To record cost of laboratory materials and supplies.				
60103922	Biology reference guides	618350	To record cost of laboratory materials and supplies.				
60103923	Skeleton or bone or shell spec	618350	To record cost of laboratory materials and supplies.				
60103924	Biology resource or activity b	615500	To record cost of instructional materials and supplies.				
60103925	Biology study or activity kits	615500	To record cost of instructional materials and supplies.				
60103926	Biology charts or posters	618350	To record cost of laboratory materials and supplies.				
60103927	Preserved plant body or organ	618350	To record cost of laboratory materials and supplies.				
60103928	Biology activity or photo card	615500	To record cost of instructional materials and supplies.				
60103929	Plant life cycle specimens	618350	To record cost of laboratory materials and supplies.				
60103930	Combination organism specimens	618350	To record cost of laboratory materials and supplies.				
60103931	Animal body or body part or or	618350	To record cost of laboratory materials and supplies.				
60103932	Ecosystem displays	615500	To record cost of instructional materials and supplies.				
60103933	Human body or body part or org	618350	To record cost of laboratory materials and supplies.				
60103934	Tissue cultures	618350	To record cost of laboratory materials and supplies.				
60103936	Anatomy charts or sets	615500	To record cost of instructional materials and supplies.				
60104000	Biotechnology and bio chemistr	615500	To record cost of instructional materials and supplies.				
60104100	Body systems and related mater	615500	To record cost of instructional materials and supplies.				
60104200	Water testing and conservation	615500	To record cost of instructional materials and supplies.				
60104300	Astronomy	615500	To record cost of instructional materials and supplies.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60104400	Geology and earth science	615500	To record cost of instructional materials and supplies.				
60104500	Chemistry and electrochemistry	615500	To record cost of instructional materials and supplies.				
60104600	Mechanical physics materials	615500	To record cost of instructional materials and supplies.				
60104700	Energy and power physics mater	615500	To record cost of instructional materials and supplies.				
60104800	Wave and sound physics materia	615500	To record cost of instructional materials and supplies.				
60104900	Electrical physics materials	615500	To record cost of instructional materials and supplies.				
60105000	Nuclear physics materials	615500	To record cost of instructional materials and supplies.				
60105100	Rocketry and flight materials	615500	To record cost of instructional materials and supplies.				
60105200	Life skills resources instruct	615500	To record cost of instructional materials and supplies.				
60105300	Career education instructional	615500	To record cost of instructional materials and supplies.				
60105400	Consumer economics and money m	615500	To record cost of instructional materials and supplies.				
60105500	Home and interior design instr	615500	To record cost of instructional materials and supplies.				
60105600	Health education and nutrition	615500	To record cost of instructional materials and supplies.				
60105701	Memory books	614440	Office supplies.				
60105702	Memory book posts or extenders	614440	Office supplies.				
60105703	Memory book paper	614440	Office supplies.				
60105704	Acid free glue sticks	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
60105705	Acid free tape	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
60105800	Clothing and textile design in	615500	To record cost of instructional materials and supplies.				
60105900	Dating and sex and teen pregna	615500	To record cost of instructional materials and supplies.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60106000	Curriculum guides and projects	615500	To record cost of instructional materials and supplies.				
60106100	Vocational teaching aids and m	615500	To record cost of instructional materials and supplies.				
60106200	Technology teaching aids and m	615500	To record cost of instructional materials and supplies.				
60106300	Forensic science teaching equi	615500	To record cost of instructional materials and supplies.				
60106400	Electronics teaching supplies	615500	To record cost of instructional materials and supplies.				
60110000	Classroom decoratives and supp	615500	To record cost of instructional materials and supplies.				
60120000	Arts and crafts equipment and	615500	To record cost of instructional materials and supplies.	614420	To record the cost of equipment that is less than \$5,000.	614000	To record capital equipment with an original cost of \$5,000 or more and a useful life of one year or more.
60131000	Keyboard instruments	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131100	Brass instruments	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131200	Woodwind instruments	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131300	String instruments	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131400	Percussion instruments	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
60131500	Musical Instruments < \$5K	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131600	Musical Instruments < \$5K	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131700	Alternative sounds musical ins	615571	To record the cost of musical instruments that is less than \$5,000.	615571	To record the cost of musical instruments that is less than \$5,000.	615570	To record the purchase of musical instruments with an original cost of \$5,000 or more and a useful life of one year or more.
60131800	Music and dance accessories	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
60140000	Toys and games	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
70101500	Fisheries operations	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101501	Commercial fishing operations	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
70101502	Fishing port services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101503	Fishing onshore facilities	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
70101504	Deep sea fishing operations	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101505	Sonar fishing	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101506	Whaling	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101507	Trawling	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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70101508	Line fishing	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101509	Seine operations	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70101510	Fishing nets	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
70131700	Land and soil management	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151500	Forestry management	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151501	Forest resources management se	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151502	Forest pest control	620963	To record the costs associated with pest control.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
70151503	Forest organizations or associ	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151504	Forest administration services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151505	Forest inventory	621072	To record cost of forestry materials.				
70151506	Forest monitoring or evaluatio	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151507	Afforestation services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151508	Forestry extension services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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70151509	Forest nursery management	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151510	Forest sectoral planning	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70151700	Forestry harvesting	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
70170000	Water resources development an	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
71000000	Mining and oil and gas services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
72100000	Building and facility maintenance and	621150	To record cost of preventative and remedial upkeep of buildings and built-in equipment.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
72101900	Interior finishing	621160	To record cost of building and hardware supplies.				
72102000	Coating and caulking and weath	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
72102100	Pest control	620963	To record the costs associated with pest control.				
72102301	Boiler installation or adjustm	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
72102303	Plumbing system construction	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
72102304	Plumbing system maintenance or	621150	To record cost of preventative and remedial upkeep of buildings and built-in equipment.				
72102305	Air conditioning installation	621150	To record cost of preventative and remedial upkeep of buildings and built-in equipment.				
72102900	Grounds maintenance services	621060	To record cost of grounds maintenance.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
72150000	Specialized trade construction and ma	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
72151100	Plumbing construction services	620900	To record cost of plumbing contractor.				
73000000	Industrial Production and Manu	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
73151904	Offset Industrial Printing Svc	615110	To record cost of printing work done outside the Unviversity.				
76000000	Industrial Cleaning Services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
78000000	Transportation and Storage and	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
80000000	Management and Business Profes	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Item Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
80141605	Promotional Merchandise	619150	To record cost of materials for sales promotion.				
80141800	Mailing Services	615020	To record cost of postage, including stamps, postage meters, parcel post, etc.				
81110000	Computer services	612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.				
81111800	System administrators	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81111812	Computer hardware maintenance or s	612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.	612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.	612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.
81111812	Computer hardware maintenance sup	612450	To record cost of repair and maintenance of computers and peripherals, including maintenance contracts.				
81111900	Information retrieval systems	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
81112000	Data services	612400	To record costs for data processing services.				
81112001	On line data processing	612400	To record costs for data processing services.				
81112002	Data processing or preparation	612400	To record costs for data processing services.				
81112003	Data center services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
81112004	Disaster recovery services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81112005	Document scanning service	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81112006	Data storage service	612250	To record Data Systems Center/MAIS fees for disk storage.				
81112007	Content or data standardizatio	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81112008	Cd rom mastering services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81112009	Content or data classification	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
81112010	Data conversion service	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81112100	Internet services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81112200	Software maintenance and suppo	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
81141500	Quality control	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
81141700	Production planning and contro	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
81141800	Facilities management	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
81160000	Information Technology Service	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
83111600	Mobile communications services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
83111700	Facsimile and telegraph servic	611350	To record cost of facsimile.				
83112400	Switched dial up and leased de	611802	To record cost of dial-in lines.				
84100000	Development finance	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
84110000	Accounting and auditing	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
84130000	Insurance and retirement servi	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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84131512	Electronic Equipment insurance	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121800	Medical laboratories	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121801	Blood analysis laboratory serv	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121802	Bacteriological laboratory ser	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121803	Biological laboratory services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
85121804	Pathological laboratory servic	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121805	Urinalysis laboratory services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121806	Neurological laboratory servic	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121807	Ultrasound laboratory services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121808	X ray laboratory services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
85121809	Blood or sperm or transplant o	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85121810	Drug or alcohol screening	613255	To record analysis fees.				
85121900	Pharmacists	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85131700	Medical science and research	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
85160000	Medical Surgical Equipment Mai	621090	To record cost of repairs, maintenance and minor alterations including materials and supplies.				
86100000	Vocational training	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
86120000	Educational institutions	615560	To record cost of supplies that do not fall within a descriptive supply heading.				

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Category Cd	Itm Cat Descr60	Account	AcctLongDescrDtl	Account Mid	Acct Mid Long Descr	Account High	Acct Hi Long Descr
86141500	Educational guidance services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
86141501	Educational advisory services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
86141502	Universities cooperation guida	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
86141503	Study abroad advisory services	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
86141504	Tuition reimbursement programs	615560	To record cost of supplies that do not fall within a descriptive supply heading.				
90101500	Eating and drinking establishm	623812	To record cost of hosting.				
90101600	Banquet and catering services	623812	To record cost of hosting.				

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90101700	Vocational training	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
90101800	Carryout and takeaway services	623812	To record cost of hosting.				
90110000	Hotels and lodging and meeting faciliti	615260	To record cost for rentals				
90121500	Travel agents	616450	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.				
91111500	Laundering Services	614840	To record cost of laundering bedding, linens and wearing apparel.				
92121700	Security systems services	617055	To record cost of facility security expenses.				