

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6126</b>	<b>6126 Wireless Communication Service</b> For cell phone, pager, and other wireless communication service charges from vendors. <b>For purchase of pager and cell phone equipment use 6189.</b>
<b>6131</b>	<b>6131 Advertising &amp; Legal Publicatns</b> Includes printed or broadcasted (radio or television) advertising and other publicity expenses including market development activities and legal publication of official notices.
<b>6132</b>	<b>6132 Communication Services</b> Includes telephone, telegraph, teletype, and cable monthly service charges and telephone conference call charges. <b>For cell phone, pager and other wireless communication service charges use 6126. Use this object code for ISP reimbursement.</b>
<b>6133</b>	<b>6133 Freight And Drayage</b> Includes outgoing freight, express, and delivery charges. Freight and drayage on incoming shipments is normally charged to the expenditure object to which the cost of goods being shipped is charged.
<b>6135</b>	<b>6135 Otr Contractual Srvc-Non Med</b> Includes services of independent contractors, additional help obtained from employment services, and package agency contract payments. Expenditures need NOT be on state contract to use this code. See 5103 for contractual employees. <b>For services of professional and technical persons, see 6137.</b> For contracted labor used in upkeep or repair of buildings, see 6171. <b>For data processing systems development by vendors, see 6618. For non-capitalized data processing consulting services by vendors, see 6593.</b> Also see policy on IRS 1099 reporting requirements.
<b>6136</b>	<b>6136 Postage And Mailing</b> Includes postage stamps, postage for postage meters, envelopes, postcards, post office box rentals, express mail and other postal services.
<b>6137</b>	<b>6137 Professnl &amp; Tech Srvc-Non Med (Non DP)</b> Includes services of professional or technical persons or entities (such as partnerships and corporations). Such services include, but are not limited to the following: Accounting and Auditing, Education, Court Reporters, Engineering, Legal, Actuarial, Architecture, Research, Veterinarians. For medical related services see 6155. This also includes consultants for special studies and paying agents fees for services handling payment interest and principal on bonded debt. For services in connection with capital outlay expenditures, use the appropriate capital expenditure objects. <b>For data processing systems development by vendors, see 6618. For noncapitalized data processing consulting services by vendors, see 6593.</b> Also, see policy on IRS 1099 reporting requirements.
<b>6142</b>	<b>6142 Janitorial Serv Contract</b> To be used for regular janitorial services including occasional cleaning services such as windows and walls washing. <b>For janitorial supplies or occasional maintenance or repair services, see 6171 and 6176.</b>

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6145</b>	<b>6145 Required Technical References</b> To be used for essential, continuing, professional or technical reference books, subscriptions and services necessary to perform duties, including Commerce Clearing House, Utah Code, Wall Street Journal, etc. For books and subscriptions for information purposes, see 6185.
<b>6149</b>	<b>6149 Bottled Water Service</b> Use this account for the cost of bottled drinking water services.
<b>6157</b>	<b>6157 Radio Shop - Equip / Services</b> Charges for radio shop parts costing less than \$5,000 and labor.
<b>6161</b>	<b>6161 Rental Of Land &amp; Buildings</b> Includes rental of land, office, warehouse, storage, garage, and other buildings. Buildings leased with an option to purchase or capital leases should be charged to the appropriate capital expenditure objects.
<b>6162</b>	<b>6162 Rental Of Equip Except DP &amp; Photo</b> Includes rental of adding machines, typewriters, postage meters, furniture, office equipment and all other equipment. <b>For rental of data processing equipment see 6587, for rental of photocopy machines see 6186 or 6234.</b> Capital leases should be charged to the appropriate capital expenditure objects.
<b>6165</b>	<b>6165 Rental Of Motor Pool Vehicles</b> Used for motor pool vehicle monthly rental charges. See 6002 for private vehicle travel reimbursements and 6001 for daily motor pool vehicle rental charges.
<b>6166</b>	<b>6166 Parking Space Rent/Bus Passes</b> Includes costs for rental of parking space for motorized vehicles. Also includes bus passes.
<b>6171</b>	<b>6171 Buildings &amp; Grounds - OS &amp; M</b> Includes materials and contracted labor used in the upkeep or repair of buildings, including repairs to fixtures, permanently attached or installed (such as wiring, plumbing, central heating, and central air conditioning) and of grounds and landscaping (such as walks, fences, grounds lighting systems, tree-trimming, and lawn cutting). Such repairs should be occasioned by ordinary wear and tear or by physical damage and should tend to preserve or maintain the value of the property. Cost of extensive remodeling or new additions should be charged to capital outlay objects. <b>For janitorial services, see 6142. For janitorial supplies, see 6176. For laundry services, see 6140. For greenhouse, nursery or landscaping supplies, see 6205. For fencing materials, see 6215.</b>
<b>6172</b>	<b>6172 Motor Vehicles - OS &amp; M</b> Includes gasoline and diesel fuel for the operation of motor vehicles. May also include repair parts, materials and labor for the maintenance of motor vehicles. <b>For repairs due to damage, use object 6174.</b>

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6174</b>	<b>6174 Repairs To Damaged Vehicles</b> Includes repair costs of vehicles damaged by accidents, flood, wind, etc.
<b>6175</b>	<b>6175 Other Equipment - OS &amp; M</b> Includes fuel, batteries, tires, tubes, operating supplies, repair parts, materials, labor used for the operation maintenance, or repair of all equipment other than motor vehicles. Includes such equipment (other than photocopy equipment and data processing equipment) as agriculture and landscaping equipment, communications equipment (not attached to motor vehicles), shop and plant equipment, and other office equipment.
<b>6176</b>	<b>6176 Household Laundry &amp; Janitorial</b> Includes laundry soaps, salt for water softeners, starch, brooms, pails, mops, sponges, disinfectants, cleaners, vacuum bags, grill bricks, etc.
<b>6177</b>	<b>6177 Building &amp; Grounds Security</b> Includes alarm systems for fire and burglary protection and contracted security services including armored car services.
<b>6178</b>	<b>6178 Garbage Services</b> Includes charges for garbage pick up.
<b>6181</b>	<b>6181 Office Supplies</b> Includes office supplies, paper, pens, folders, notary seals, staplers, paper cutters, name plates, business cards, etc. <b>See 6582 for data processing supplies. For DP equipment see 6613, or see 6187 and 6188 for small office equipment.</b>
<b>6182</b>	<b>6182 Printing &amp; Binding</b> Includes printing and binding, for annual reports, special law reports, forms, checks, or warrants. <b>For photocopy costs see 6186. For printed forms furnished to the public in large quantities see 6221.</b>
<b>6185</b>	<b>6185 Books &amp; Subscriptions</b> Books and subscriptions used for informational purposes including maps, newspapers, magazines, trade publications, periodicals and other subscription costs. <b>For use by a public library, see 6251 and 6252. Use this for technical references.</b>
<b>6186</b>	<b>6186 Photocopy Expenses</b> Includes rental, repair and maintenance costs of photocopy machines, microfilm reader/printers, fax machine usage charges, supplies, and payments to other agencies for copies made. For paper and supplies used in printshop see 6237
<b>6187</b>	<b>6187 Small Office Equip &lt; \$5000</b> Small equipment under the capital outlay limit of \$5,000, such as typewriters, calculators, tape recorders, microfiche readers and hand held personal computers or electronic organizers.
<b>6188</b>	<b>6188 Office Furnishings &lt; \$5000</b> Office furnishings under limit of \$5,000, such as file cabinets, desks, chairs, coat racks, bookshelves, and modular furniture walls, shelves, and surfaces, etc.

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6189</b>	<b>6189 Other Sm Equip/Supplies&lt; \$5000</b> For non-office supplies and equipment costing less than the capital outlay limit of \$5,000 such as refrigerators, microwaves, pagers, cell phones, television sets, etc.
<b>6191</b>	<b>6191 Utilities - Natural Gas</b> Payment to public utilities for natural gas.
<b>6192</b>	<b>6192 Utilities - Electrical Service</b> Payment to public utilities for electrical service.
<b>6224</b>	<b>6224 Small Tools &amp; Instruments</b> Includes craftsmen's small tools and equipment, wheelbarrows, shovels, rakes, ammunition, badges, handcuffs, and safety devices, such as flashing lights, reflectors, welding goggles, and firearms under \$5,000 etc. <b>For Firearms over \$5,000, see 6711.</b>
<b>6228</b>	<b>6228 Video Supplies &amp; Equipment</b> Includes video recorders/players, cameras, cables, power packs, etc.
<b>6236</b>	<b>6236 ISF Unchanged Merch For Resale</b> Materials to be resold unchanged; includes items for store-type operation and disbursement, such as pencils, binders, paper, etc.
<b>6237</b>	<b>6237 ISF Changed Merch For Resale</b> Materials sold in changed condition. Includes paper and supplies for print shops, repair shops, etc
<b>6263</b>	<b>6263 Insurance &amp; Bonds</b> Includes premiums for all types of insurance and bonds including fire, burglary, casualty, fidelity bonds, etc. Includes notary fees paid. <b>For employee benefit insurance premiums, see 5180.</b>
<b>6269</b>	<b>6269 Empl Training &amp; Development (Non-DP)</b> Includes costs associated with job related training and development of employees, such as seminars or single event training programs. <b>For tuition assistance for college courses, see and 6282.</b>
<b>6270</b>	<b>6270 Employee Recognition Non-Tax</b> To be used for costs associated with years of service awards, retirement, non-cash incentive awards and award functions which may include refreshments and gifts. (Not to be used for taxable service, retirement, and incentive awards which are personnel service expenditures.) <b>See 5150 and 5155 for taxable employee awards.</b> See policy FIACCT 05-03.07 and 05-03.08.
<b>6271</b>	<b>6271 Receptions &amp; Entertainment</b> Includes expense of properly approved receptions, public celebrations, departmental dinners, and breakfast or lunch meeting costs (including food) sponsored by a state agency.
<b>6274</b>	<b>6274 Membership Dues</b> To be used for all costs of properly approved memberships, including government affiliations and professional or trade associations.

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6276</b>	<p><b>6276 Conventions, Workshops, Etc</b> Includes properly approved registration costs and other costs (including food) of conventions, seminars, workshops, and committees. Use 6269 for employee training cost.</p>
<b>6282</b>	<p><b>6282 Educational Assist Non-Taxble</b> Used for non-taxable education aid to employees. Includes properly approved costs of tuition, books, and grants in aid allowable under the Department of Human Resource Management - Personnel Rules and Regulations. (See 6273 for Taxable Educational Assistance.)</p>
<b>6286</b>	<p><b>6286 Training &amp; Devlp-Non State Emp</b> Costs associated with conferences, committee meetings and workshops for the professional development and training of non state employees. May include classroom substitutes for educators, participant reimbursements, consultant fees, meals, and supplies.</p>
<b>6287</b>	<p><b>6287 Unclassified Other</b> Includes expenses not classifiable to any other object code.</p>
<b>6289</b>	<p><b>6289 Advertising &amp; Promotional Supp</b> Promotional items like clothing and food including hats, lapel pins, shirts, pens, mugs, decals, chocolates, and videos, etc.</p>
<b>6394</b>	<p><b>6394 ISF - Inventory Clearing</b> Clearing account for invently purchased before moving to balance sheet account. Used only by DTS Warehouses</p>
<b>6395</b>	<p><b>6395 ISF - Prepaid Exp Clearing</b> Clearing account for prepaid expense purchases before moving to balance sheet account.</p>
<b>6467</b>	<p><b>6467 DP Hardware &lt;\$5000 Desktop Computer</b> Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Include within this category are desktop devices used by a single individual / work station user, such as personal computer CPUs, PC monitors, network cards, keyboards, mouses, personal desktop scanners, printers, modems, etc. Basic software included with a typical purchase, such as pre-loaded or included operating systems should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p>
<b>6468</b>	<p><b>6468 DP Software &lt;\$5000 Network Sftw</b> Purchases of data processing software that is below the \$5,000 capital outlay limit <b>that is to be installed on a local area network (LAN) server.</b> The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000, such as Novell NetWare, Microsoft Windows NT, GroupWise. <b>For regular upgrades to software use 6541 or 6595.</b></p>
<b>6469</b>	<p><b>6469 DP Hdwre &lt;\$5000 Laptop/Notebook</b> Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Include within this category are laptop / notebook computers, PCMCIA cards, pre-loaded software, etc. The laptop / notebook computer may be used by a single user or multiple users within a working group's pool of laptops. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional reallocation to another account.</p>

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6470</b>	<b>6470 DP Hardware &lt;\$5000 Servers</b> Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Include within this category are computing devices, such as PC CPU's, PC monitors, network cards, keyboards, mouses, scanners, printers, modems, etc. that are used as servers, such as Internet Web Servers (HTTP Servers), imaging system scanner servers, tele-commuting communications servers, local area network (LAN) servers, application servers, etc. The distinguishing factor is "server", which means multiple users will attach to this device and it is inter-connected to networks of computers. Basic software included with a typical purchase, such as pre-loaded or included Windows NT or Novell NetWare operating systems, Microsoft Internet Information Server(IIS), etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.
<b>6471</b>	<b>6471 DP Hardware &lt;\$5000 Peripherals</b> Purchase of data processing hardware and other data processing equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Include within this category are peripheral devices such as LAN printers, LAN connected scanners, hubs, etc.
<b>6472</b>	<b>6472 DP Software &lt;\$5000 Database</b> Purchases of database software that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000. For regular upgrades to software use 6541 or 6595. Included within this category are costs for database software such as Oracle, Sybase, Microsoft SQL Server, Informix, etc.
<b>6473</b>	<b>6473 DP Software &lt;\$5000 Other</b> Purchases of other data processing software that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000. For regular upgrades to software use 6541 or 6595. Included within this category is any other software items not specifically specified in the other two related accounts. Examples include Microsoft Office 2000, Adobe Acrobat, Visio, etc.
<b>6474</b>	<b>6474 DP Hw Fed Rpt &lt;\$5000 Desktops</b> Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are desktop devices used by a single individual / work station user, such as personal computer CPUs, PC monitors, network cards, keyboards, mouses, scanners, printers, modems, etc. The distinguishing factor is "used by a single individual or single work station" as compared to network connected devices used by multiple individuals in a working group environment. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

- |             |   |
|-------------|---|
| <b>6475</b> | <p><b>6475 DP Sw Fed Rpt &lt;\$5000 Network</b><br/>Purchases of data processing software that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements limit and is to be installed on a local area network (LAN) server. The below \$5,000 category classification will be applied "per complete unit". Includes vendor developed software under \$5,000, such as Novell NetWare, Microsoft Windows NT, GroupWise.<br/><b>For regular upgrades to software use 6541 or 6595.</b></p>   |
| <b>6476</b> | <p><b>6476 DP Hw Fed Rp &lt;\$5000 Laptop/Ntbk</b><br/>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are laptop / notebook computers, PCMCIA cards, pre-loaded software, etc. The laptop / notebook computer may be used by a single user or multiple users within a working group's pool of laptops. The distinguishing factor is "portable computing device" as compared to a stationary desktop computing device. Basic software included with a typical purchase, such as pre-loaded or included Windows 95/98 or Windows NT operating systems, Microsoft Office Small Business Edition, etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p>  |
| <b>6477</b> | <p><b>6477 DP Hware Fed Rpt &lt;\$5000 Servers</b><br/>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are computing devices, such as PC CPU's PC monitors, network cards, keyboards, mice, scanners, printers, modems, etc. that are used as servers, such as Internet Web Servers (HTTP Servers), imaging system scanner servers, tele-commuting communications servers, local area network (LAN) servers, application servers, etc. The distinguishing factor is "server", which means multiple users will attach to this device and it is inter-connected to networks of computers. Basic software included with a typical purchase, such as pre-loaded or included Windows NT or Novell NetWare operating systems, Microsoft Internet Information Server(IIS), etc. should be included in the basic delivered cost as delivered without any additional re-allocation to another account.</p> |
| <b>6478</b> | <p><b>6478 DP Hw Fed Rpt &lt;\$5000 Peripheral</b><br/>Purchases of data processing equipment that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are peripheral devices such as LAN printers, LAN scanners, hubs, etc.</p>  |
| <b>6479</b> | <p><b>6479 DP Sw Fed Rpt &lt;\$5000 Database</b><br/>Purchases of data processing software that is below the \$5,000 state capital outlay limit and is greater than the limit for capitalization under federal requirements. The below \$5,000 category classification will be applied "per complete unit". Included within this category are costs for database software such as Oracle, Sybase, Microsoft SQL Server, Informix, etc.</p>  |
| <b>6481</b> | <p><b>6481 DP Hardware &lt;\$5000 Network Equip</b><br/>Purchases of network equipment that is below the \$5,000 capital outlay limit. The below \$5,000 category classification will be applied "per complete unit". Included within this category are channel service units (CSU's), digital service units (DSU's), switches, routers, bridges, hubs, network analysis devices and software (e.g. network sniffers), misc. microwave equipment or any other equipment that is used for communications between workstations, servers, and other destinations on a wide area network.</p>   |

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6580</b>	<b>6580 DP Hrdwre Maintenance Services</b> Monthly charges for maintenance services provided by outside vendors. If longer than one month see
<b>6581</b>	<b>6581 DP Training</b> Charges for data processing training provided by outside vendors.
<b>6582</b>	<b>6582 DP Supplies</b> Charges for data processing supplies such as keyboards, mouse, flashdrive, tapes, disks, diskettes, cards, continuous paper, printer ribbons, etc.
<b>6583</b>	<b>6583 DP Miscellaneous Expense</b> Miscellaneous data processing expenses.
<b>6587</b>	<b>6587 DP Hardware Rental</b> Charges for rental of data processing hardware from outside vendors.
<b>6592</b>	<b>6592 DP Storage</b> Charges for storage of data processing data by outside vendors.
<b>6593</b>	<b>6593 DP Consultants Services</b> Charges for data processing consulting services including consulting for software. Use for current expense. <b>For capitalized data processing consulting services, see 6618.</b>
<b>6594</b>	<b>6594 DP Printing</b> Charges for microfiche and other types of print output from outside vendors.
<b>6595</b>	<b>6595 DP Software Maint-Vendors</b> Monthly software maintenance charges for services provided by outside vendors including technical support and regular software upgrades. Does not include services provided by consultants see 6593
<b>6612</b>	<b>6612 DP Equip-Proc-Desktop/Laptop</b> Any station or system that may stand alone which cost \$5,000 or more. The \$5,000 or above category classification will be applied "per complete unit". Included within this category are items such as desktop personal computers that cost \$5,000 or more, laptop computers that cost \$5,000 or more.
<b>6613</b>	<b>6613 DP Equip-Storage</b> This includes tape drives, disk drives, other mass storage devices, etc., of \$5,000 or more.
<b>6614</b>	<b>6614 DP Equip-Communications</b> This includes modems, communication controllers, etc. of \$5,000 or more.
<b>6615</b>	<b>6615 DP Equip-Output Devices</b> This includes printers, print buffers, etc. of \$5,000 or more.
<b>6616</b>	<b>6616 DP Software Over \$5000 Network</b> Software packages of \$5,000 or more purchased from outside vendors. There is usually little or no change to the software in order to use. Includes vendor developed software \$5,000 or more, such as Novell NetWare, Microsoft Windows NT, GroupWise, etc.

**State of Utah - Division of Finance  
Chart of Accounts**

**Object # and Description**

<b>6617</b>	<b>6617 DP Software Over \$5000 Database</b> Software packages of \$5,000 or more purchased from outside vendors. There is usually little or no change to the software in order to use. Included within this category are costs for database software such as Oracle, Sybase, Microsoft SQL Server, Informix, etc.
<b>6618</b>	<b>6618 DP Software Vendor Developed</b> Charges of \$5,000 or more from an outside vendor or other state agency for developing data processing systems, including consultants fees. These are not software packages sold by vendors, but software systems developed by the vendor specifically for the State.
<b>6619</b>	<b>6619 DP Software Over \$5000 Other</b> Software packages of \$5,000 or more purchased from outside vendors. There is usually little or no change to the software in order to use. Included within this category is any other software items not specifically specified in the other two related accounts (6616, 6617).
<b>6623</b>	<b>6623 DP Equip Proc Server &amp; Network</b> Any station or system that may stand alone which cost \$5,000 or more. The \$5,000 or above category classification will be applied "per complete unit". Included within this category are items such as LAN Servers, Internet Servers, mini computers, etc.
<b>6687</b>	<b>6687 DP Equip-Other Equip</b> DP Equipment of \$5,000 or more not classified in above object codes.
<b>6703</b>	<b>6703 Printing &amp; Reproduction Equip</b> Includes FAX machines, microfilm and microfiche equipment, and other printing and reproduction equipment which cost \$5,000, or more.
<b>6801</b>	<b>6801 Buildings Purchased</b> The costs related to a purchase of a building. This includes recording fees, attorney's fees, closing costs, etc.
<b>6854</b>	<b>6854 CIP Other Unclassified Equip</b> Equipment which cost \$5,000 or more not classified above.
<b>6951</b>	<b>6951 Roads</b> Costs of \$5,000 or more that are associated with the acquisition or improvement of roads. See the Standard Useful Life Table (policy FIACCT 09-09.01) for definition of infrastructure.