

## Account Code Descriptions

### Travel

- 5100 Travel – Employee
  - Transportation, meals, lodging, and other travel expenses while on approved business
  - Includes missionaries
- 5104 Travel – Mileage Reimbursement (Travel)
  - Reimbursement to employees for business use of personal vehicles at Church-approved rate
- 5108 Travel Reimbursement – Volunteers
  - Reimbursement of volunteer and missionaries' transportation, meals, and lodging costs, including mileage reimbursement for personal vehicles
- 5109 Travel – Conferences and Seminars
  - Transportation, meals, lodging, and other travel expenses while attending conferences and seminars
- 5170 Vehicle Operations (Travel)
  - Cost of operating Church-owned vehicles, including:
    - Gasoline
    - Diesel fuel
    - oil
  - Use account 5772 for vehicle repair and maintenance costs

### Petty Cash

- 1200 Petty Cash
  - Petty Cash

### Materials and Supplies

- 5200 Operation Materials and Supplies
  - Operating materials and supplies including paper, stationary, envelopes, pens, folders, office supplies, diskettes and tapes, printer ribbons and cartridges, data processing supplies, toner, transparencies, photocopy supplies, film, developer, paper, chemicals, microfilm, microfiche, photographic supplies, etc.
- 5205 Printing Expense
  - Costs for printing

### General and Administrative

- 5350 Contract, Consultant, Professional, and Other Outside Services
  - Payments to consultants, independent contractors, and other outside professionals
- 5370 Telephone, Facsimile, Telex, and Cables
  - Costs for long distance and basic telephone services, pager and mobile phone rental charges and usage fees, telex, telegram, facsimile, internet charges, emergency response, and other communication expenses
- 5379 Postage and Regular Mailing Costs
  - Postage and regular mailing costs
- 5400 Internal-External Conferences, Seminars, and Workshop Costs
  - For conferences, seminars, workshops, and continuing education for developing technical and professional skills
- 5495 Flowers and Gifts
  - Costs of authorized purchases of flowers and gifts
- 5500 Miscellaneous Expense
  - Small expenditures not defined within other accounts

- 5512 Books, Film, Microfilm, Art Artifacts, and Library Acquisitions
  - Costs to acquire books, art, artifacts, microfilm, film, and other library acquisitions
- 5520 Subscriptions
  - Newspaper, magazine, other periodical subscriptions, and electronic data services
- 5525 Dues
  - Membership dues and fees paid to professional and other organizations

## **Equipment**

- 5700 Furnishings and Equipment Purchases
  - Purchases of furnishing and equipment not meeting capitalization criteria (generally less than \$10,000 USD)
  - Includes minor equipment and data processing equipment (including installation), software purchases (Headquarters approval required), maintenance and licensing fees, purchase of new or replacement furnishings for existing facilities
- 5760 Equipment Lease and Rent
  - Equipment (including data processing equipment) rent or operating lease costs
  - Use account 1850 for capital leases with an option to buy or a bargain purchase agreement
- 5772 Vehicle Maintenance and Repairs
  - Maintenance and routine repair costs for Church-entity owned or leased vehicles/
- 5776 Equipment Maintenance and Repairs
  - Maintenance and routine repair costs for Church-entity equipment
  - Use account 5772 for vehicle maintenance
- 5781 R&I Maintenance
  - Maintenance costs related to R&I items. Coded by Headquarters
- 5783 Vehicle Tax and License
  - Vehicle taxes and licenses

## **Physical Facilities**

- 5860 Building and Ground Maintenance
  - Maintenance costs for existing buildings and surrounding grounds, including repair work and necessary replacement and supply items for related physical facilities
  - Use account 5700 for non-capital furnishings. A capitalized furnishing is anything over \$10,000 (USD)
- 5862 Facility Rent and Lease Payments Expense
  - Rental and operating lease expenses for building occupancy
- 5864 Custodial Supplies
  - Costs of custodial supplies for buildings
- 5868 Other Utilities Expense
  - Do not use this account if a specific alternative exists
- 5869 Electricity Expense
  - Electricity costs
- 5870 Heating Fuel Expense
  - Heating fuel (natural gas and other) costs
- 5871 Garbage Hauling Expense
  - Cost of garbage pickup and disposal
- 5872 Water and Sewer Expense
  - Cost of water and sewer services