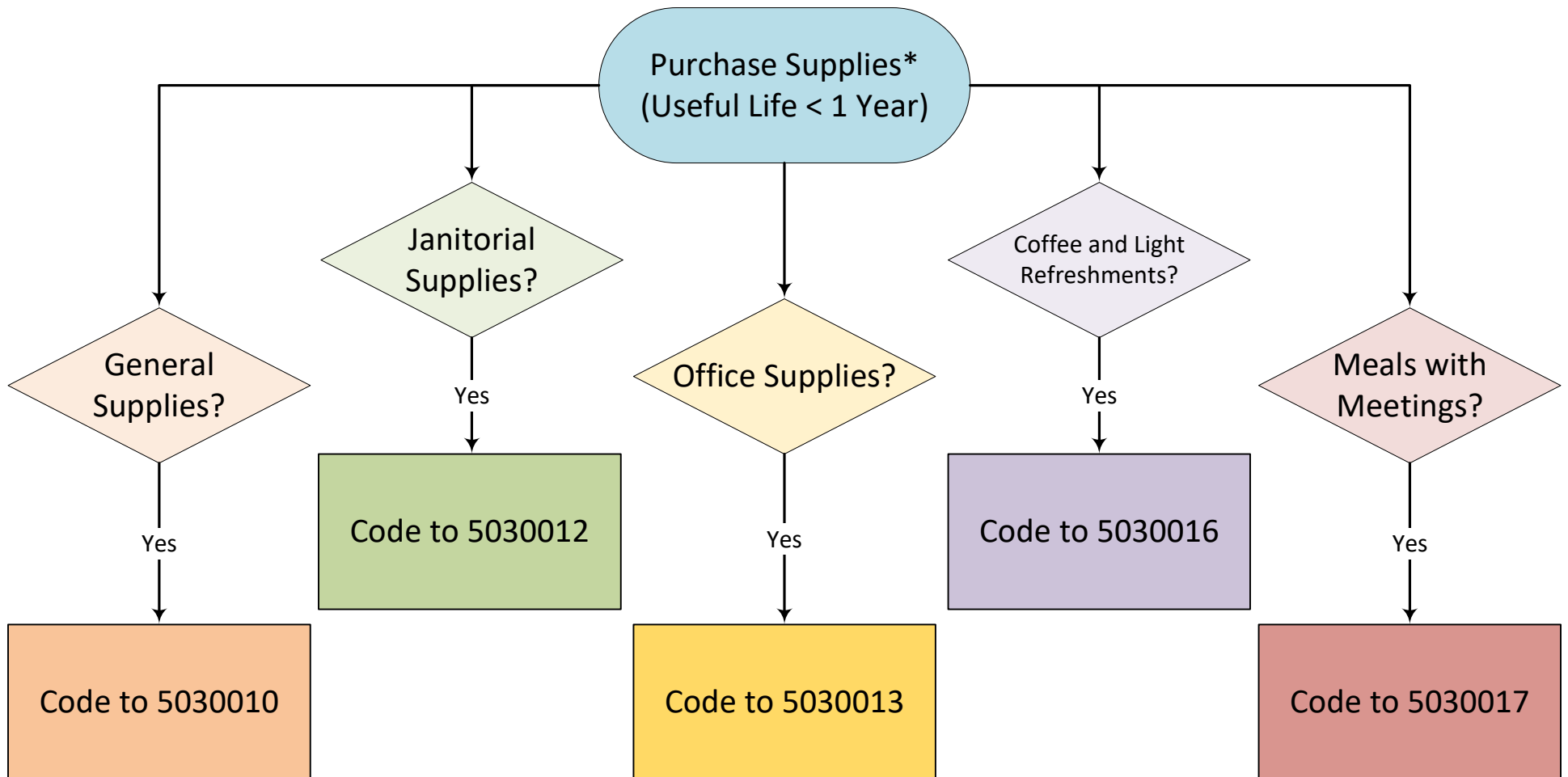
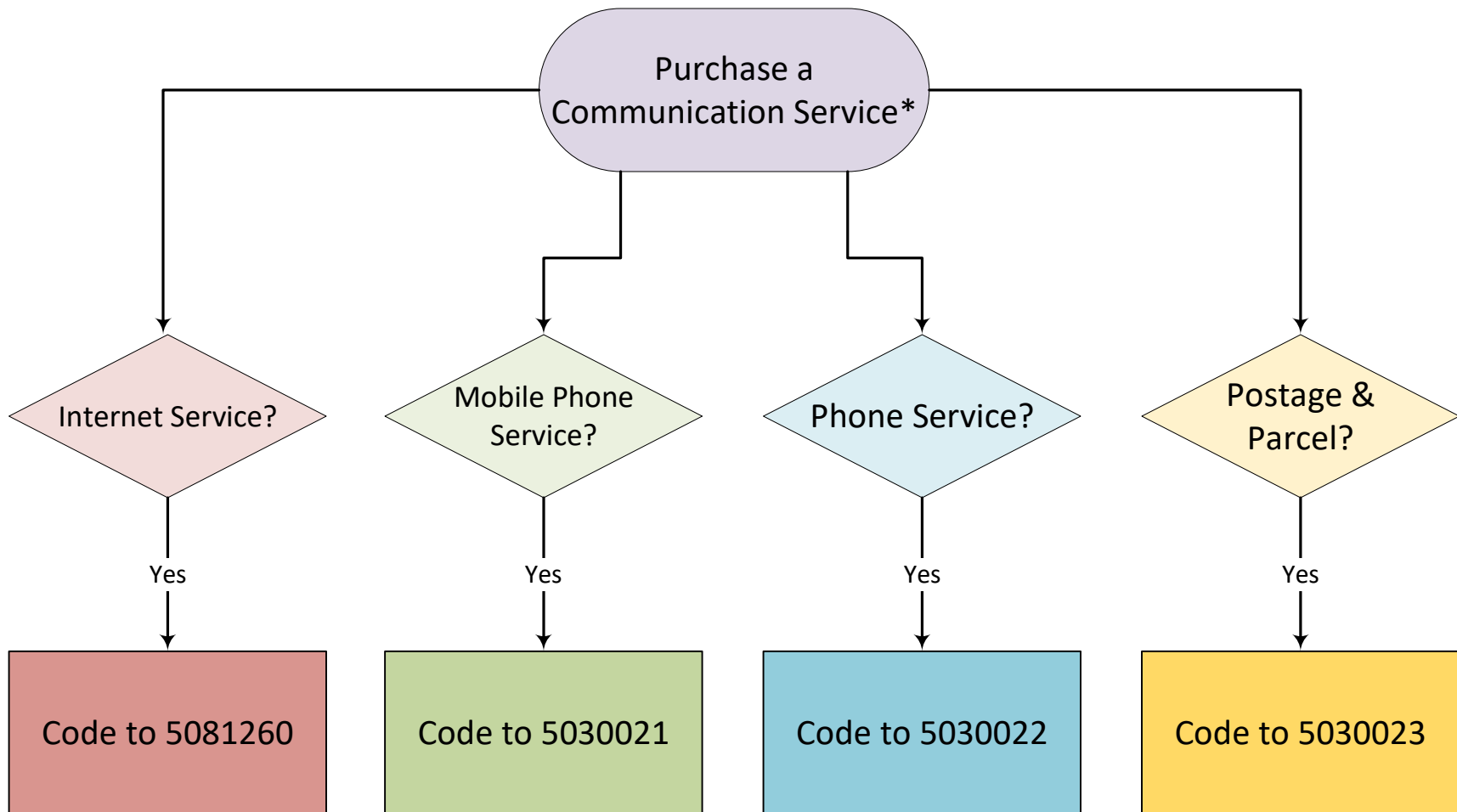


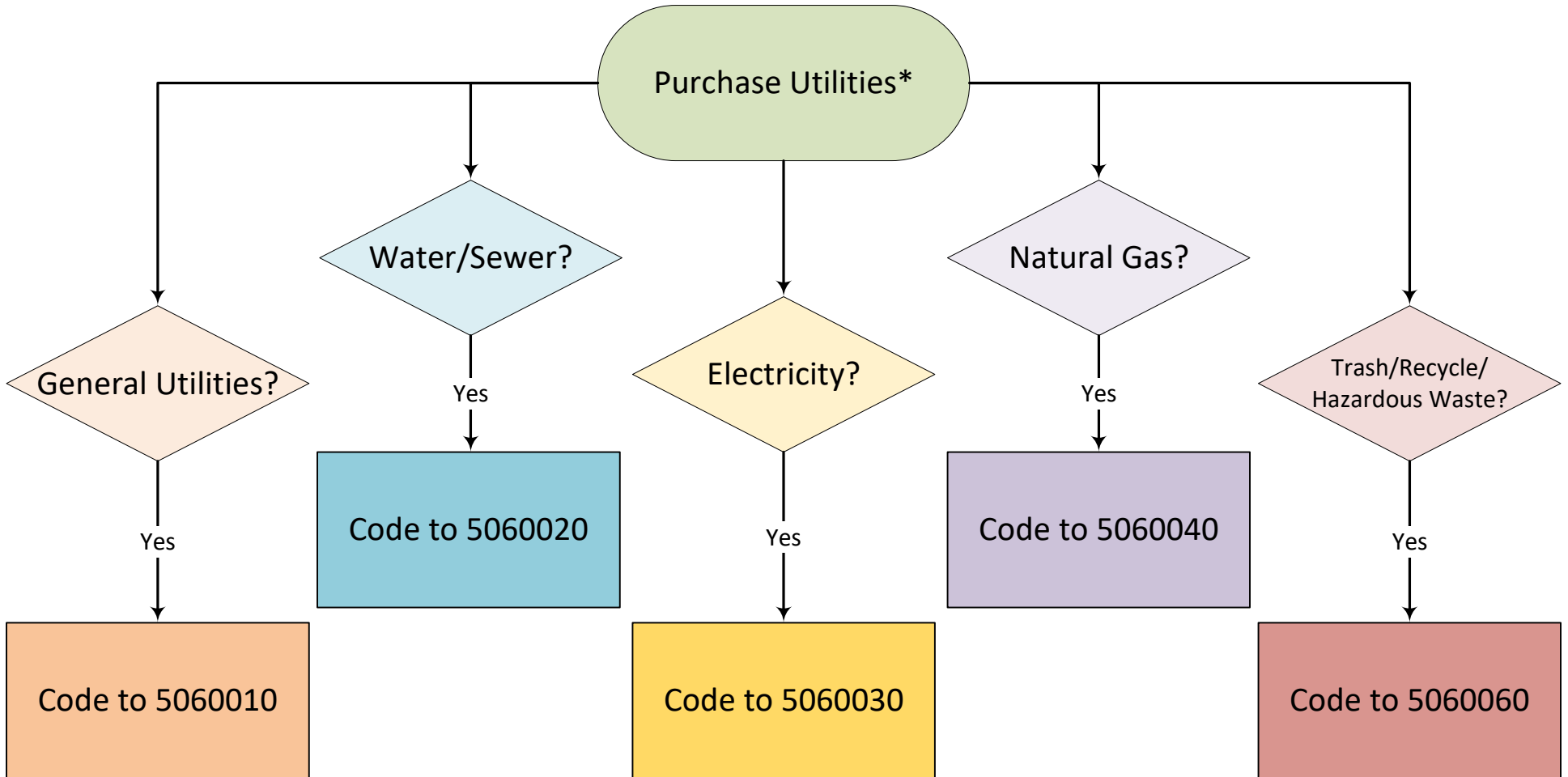
* Supplies and Materials: The amounts expended for all materials and supplies, whether acquired by formal contract or an open account, which are: a) ordinarily consumed or expended within one year after being put into service; b) converted in the process of construction or manufacture; or c) used to form an incidental part of noncapitalized equipment or a capital asset.



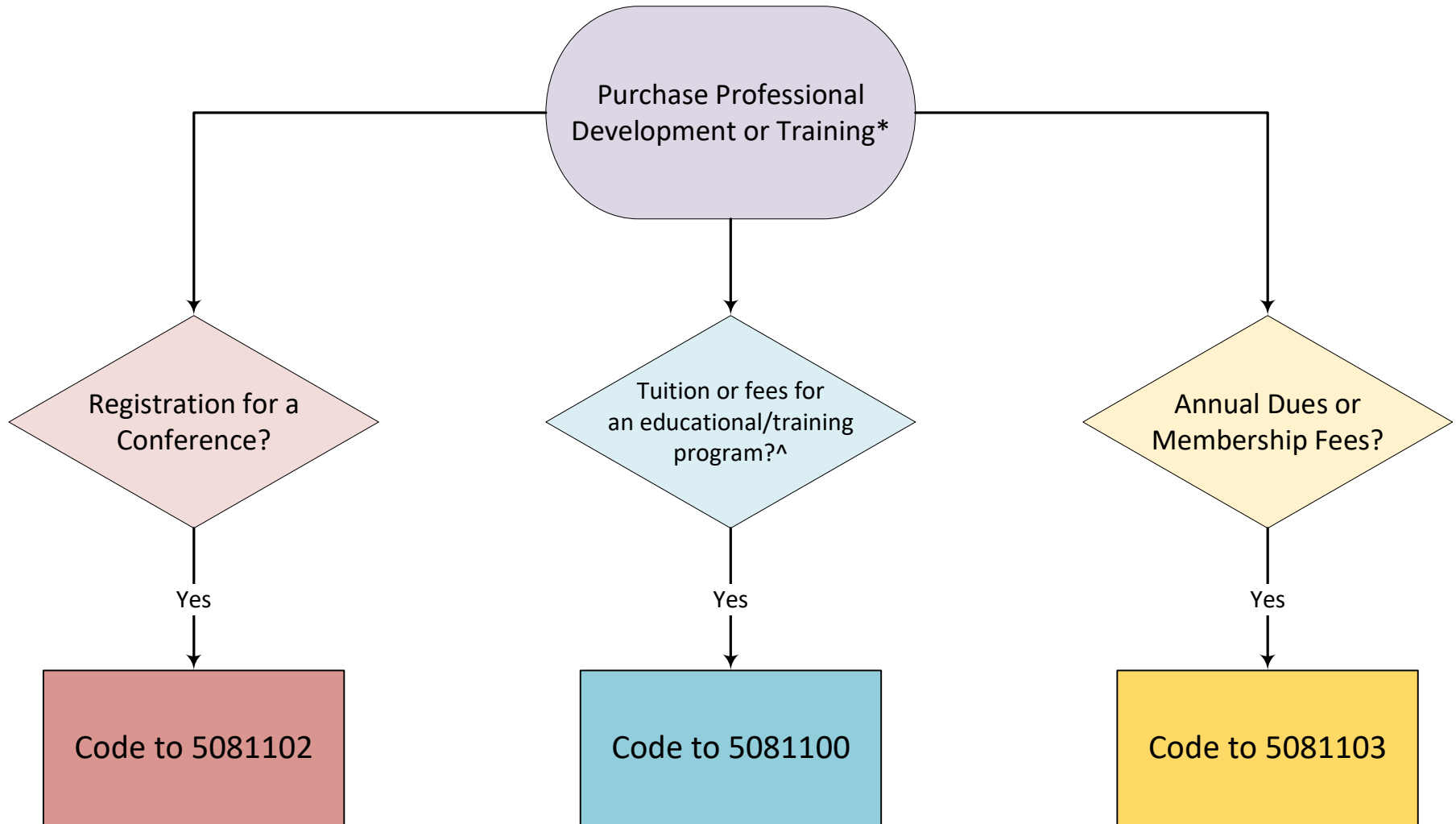
* Communications and Telecommunications Services: The amounts expended for transmission of messages. Includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone and teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; and switchboard service charges, telephone installation costs; and internet access charges.



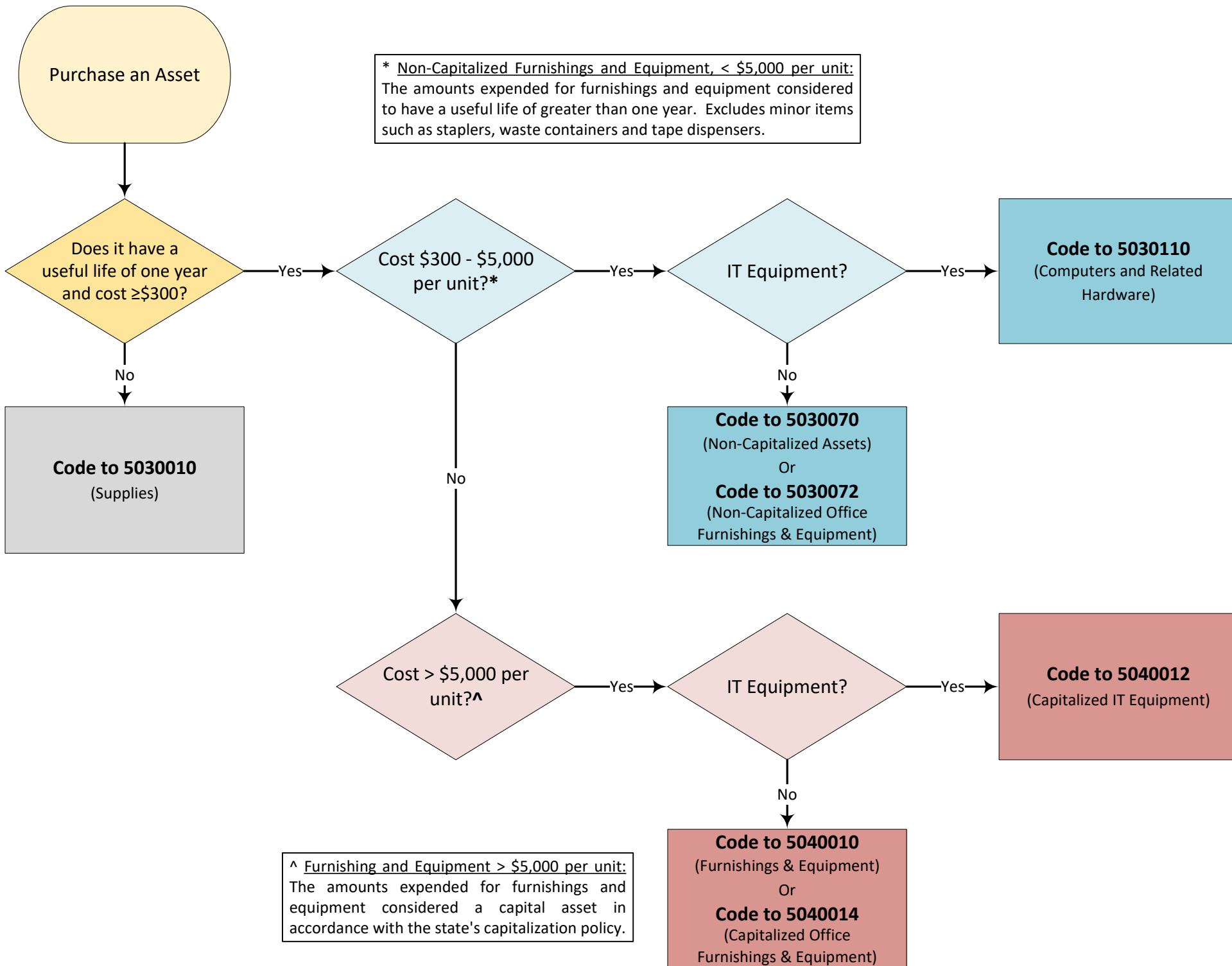
***Utilities:** The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of Enterprise Services, where energy costs are not included as part of the monthly lease payments. Also the amounts expended for water, sewer, and garbage.



* Employee Professional Development and Training: The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals.



^ Does not include conference registration



Purchase an Asset

Does it have a useful life of one year and cost \geq \$300?

No

Code to 5030010
(Supplies)

Yes

Cost \$300 - \$5,000 per unit?*

Yes

IT Equipment?

Yes

Code to 5030110
(Computers and Related Hardware)

No

Code to 5030070
(Non-Capitalized Assets)
Or
Code to 5030072
(Non-Capitalized Office Furnishings & Equipment)

No

Cost > \$5,000 per unit?^

Yes

IT Equipment?

Yes

Code to 5040012
(Capitalized IT Equipment)

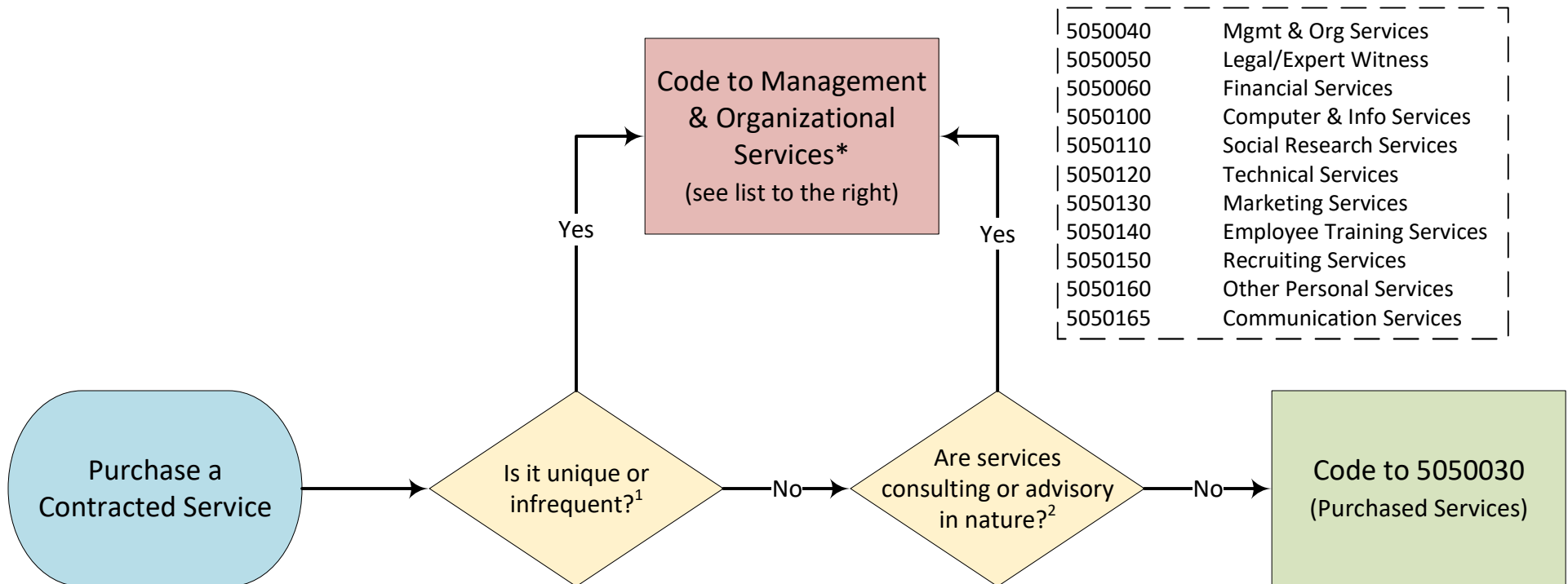
No

Code to 5040010
(Furnishings & Equipment)
Or
Code to 5040014
(Capitalized Office Furnishings & Equipment)

^ Furnishing and Equipment > \$5,000 per unit:
The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.

* Management Services - The amounts expended for services that impact agency policy, regulatory and business issues, or that have broad agency or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes.

Organizational Services - Includes services with a primary focus on agency organizational and human resource issues.



1 – Are the services being contracted part of the core day-to-day business operations or is it a unique or infrequent service?

2 – Includes services that are predominately intellectual in character such as the development of findings, conclusions, and recommendations that are presented to the agency for consideration and decision making.

⚠ Agencies are not to include amounts expended for architectural and engineering services on capital projects. These amounts are to be recorded as 5040050 (Architectural and Engineering).

⚠ Also excluded are client services, whether paid directly to the client or the provider. These amounts are to be recorded as 5050010 (Direct Payments to Clients) or 5050023 (Payment to Providers < \$25K) or 5050027 (Payment to Providers > \$25K).