

Utah Department of Health  
Division of Community and Family Health Services  
Baby Watch Early Intervention Program

Expense Account Codes  
Revised July 1, 2008

**PERSONNEL SERVICES**

- 5147 PERSONNEL – SALARIES:** Gross amount of salary/wage payments.
- 5148 PERSONNEL – BENEFITS:** Fringe benefits for employees.
- 5150 PERSONNEL – INCENTIVE AWARD:** Includes incentive awards and bonuses given to employees.

**TRAVEL – Prior approval is required for all travel over \$1,500.00 per person excluding registration (registration is coded under Current Expense) per trip**

- 6002 IN STATE AUTO MILEAGE – STAFF:** Includes mileage reimbursement for in state use of private vehicle for employees.
- 6003 IN STATE TRANSPORTATION – STAFF:** Includes cost for short-term car rental, taxi, bus fare, parking, air fare etc. for employees.
- 6005 IN STATE MEAL/LODGING REMIBURSEMENT – STAFF:** Includes cost of employees meals incurred during business conducted in the State of Utah.
- 6008 IN STATE AUTO MILEAGE – PARENT:** Includes mileage reimbursement for in state use of private vehicles for parents.
- 6009 IN STATE TRANSPORTATION – PARENT:** Includes cost for taxis, bus fare, air fare, etc. for parents.
- 6010 IN STATE MEAL/LODGING REIMBURSEMENT – PARENT:** Includes cost of parents meals incurred during business conducted in the State of Utah.
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- 6055 OUT OF STATE MEAL/LODGING REIMBURSEMENT – STAFF & PARENTS:**  
Includes cost of meals for staff and parents incurred during business conducted out of the State of Utah.
- 6057 OUT OF STATE TRANSPORTATION – STAFF AND PARENTS:** Includes costs for staff and parents relating to mileage for airplanes, airplane tickets, airplane rental, car rental for out of state travel and ferry tolls.

## CURRENT EXPENSE

- 6122 FOOD FOR CLIENTS:** Includes the cost of food that is purchased by the agency but consumed by agency clients.
- 6131 ADVERTISING AND LEGAL PUBLICATIONS:** Includes printed or broadcasted (radio or television) advertising, and other publicity expenses, and legal publication of official notices.
- 6132 COMMUNICATION SERVICES:** Includes telephone, cell phones, pagers and other wireless communication service charges.
- 6135 CONTRACTUAL RELATED SERVICES:** Includes services of independent contractors, additional help obtained from employment services and agency contract payments. Includes payments to physical therapist, occupational therapist, nursing, social worker, psychologist, speech therapist, audiologist, etc.
- 6136 POSTAGE AND MAILING:** Includes postage stamps, postage for postage meters, envelopes, postcards, post office box rentals, express mail and other postal services.
- 6137 TECHNICAL SERVICES:** Includes services of professional and 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, architecture, staff immunizations, secretary services, food handlers permit, safe deposit box fee and/or bank service charges, inspection/permit fees, tuition for children to attend community day care groups, and others not defined under Related Services (6135).
- 6141 INDIRECT – ADMINISTRATIVE:** Includes costs that are incurred for common or joint objectives and, therefore, cannot be identified readily or specifically with a particular sponsored project, an instructional activity, or any other institutional activity. Applies only to government agencies.
- 6148 PAYROLL PROCESSING:** To be used when providing payroll processing services.
- 6161 RENTAL OF LAND AND BUILDINGS:** Includes rental of land, office, warehouse, storage, garage and other buildings. Does not include costs incurred under Indirect/Administrative category (6141)
- 6162 EQUIPMENT RENTAL:** Includes rental of copy machines, adding or calculating machines, typewriters, postage meters, furniture, office equipment and all other equipment.
- 6163 MAINTENANCE AND REPAIRS:** Includes maintenance and repairs on office equipment and furnishings and other unattached fixtures. Includes copy machine maintenance agreements.
- 6171 BUILDINGS AND GROUNDS:** Includes materials and contracted labor used in the upkeep or repairs of building, janitorial services and supplies, landscaping, 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.
- 6181 OFFICE SUPPLIES:** Includes office supplies and computer software used for daily operations. (May include child tracking database software.) These purchases do not qualify for capital outlay.

- 6182 PRINTING AND BINDING:** Includes printing and binding for reports, forms, checks, etc.
- 6184 EDUCATIONAL AND RECREATIONAL SUPPLIES:** Includes audio visual aids, videos, CD's, tape recorders, video and photographic supplies, athletic supplies, test kits, toys, instructional materials and equipment for services, and other training materials and supplies for clients.
- 6185 BOOKS AND SUBSCRIPTIONS:** Books and subscriptions including maps, newspapers, magazines, trade publications, periodicals and other subscription costs.
- 6186 PHOTOCOPY EXPENSES:** Includes photocopy usage charges for photocopy machines, fax machines.
- 6187 SMALL EQUIPMENT:** Includes small equipment, such as typewriters, calculators, VCR players, DVD players and PDAs. Also includes purchases of non-office equipment such as refrigerators, microwaves, televisions, etc. These purchases do not qualify for capital outlay. Also includes hardware purchases that do not qualify under capital outlay.
- 6188 OFFICE FURNISHINGS:** Includes office furnishings, such as file cabinets, desks, chairs, coat racks, bookshelves, etc. These purchases do not qualify for capital outlay.
- 6194 UTILITIES:** Includes, gas, electric, water, and other utilities.
- 6219 RELATED SERVICES SUPPLIES AND EQUIPMENT:** Includes first aid kits, clinical thermometers, crutches, wheel chairs, walkers, assistive and adaptive technology, etc.
- 6221 PRINTED FORMS – PUBLICATIONS:** Includes printed forms that are furnished to the public in large quantities.
- 6263 INSURANCE AND BONDS:** Includes premiums for all types of insurance and bonds including fire, burglary, casualty, fidelity bonds, etc.
- 6269 EMPLOYEE TRAINING AND CONFERENCES:** Includes costs associated with job related training and development of employees, such as Comprehensive System of Personnel Development (CSPD) related activities, seminars, workshops or single event training programs.
- 6271 SPECIAL EVENTS:** Includes expense of properly approved receptions, public activities, lunch and dinner meetings sponsored by agency, legislative activities over \$1,000. Special Events approval form is required prior to event occurring.

**6274 MEMBERSHIP DUES AND LICENSURE:** To be used for all costs of memberships, or professional license for full time employees of the agency; including governmental affiliations and professional or trade associations. One membership and one license per person, per contract period are allowed.

**6275 COMPUTER EQUIPMENT:** Includes computer equipment, such as software, hardware, printers, fax machines, etc. purchases under \$2,500.

**CAPITAL OUTLAY – Prior approval is required for purchases over \$5,000.00. See Capital Outlay Purchase form.**

**6702 COMPUTER EQUIPMENT:** Includes computer equipment, such as software, hardware, printers, fax machines, etc.

**6703 OFFICE EQUIPMENT:** Office equipment, such as typewriters, photocopiers, etc.

**6704 FURNITURE:** Office furniture, such as desks, file cabinets, chairs, bookcases, etc.

**6705 PROGRAM EQUIPMENT:** Program equipment.

**OTHER**

**7001 CHILD FIND AND PUBLIC AWARENESS**

**7002 PAYMENTS TO LOCAL EDUCATION AGENCY (LEA)**