

**4901            OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

**4902            CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

**4903            PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

**4904            PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

**4950            INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

**5101            EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

**5102            EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.