

ACCOUNTING POLICIES AND PROCEDURES

- Intangible assets associated with real property, including easements, right-of-way, water rights, timber rights and mineral rights;
- Intellectual rights, including patents, trademarks and copy rights.

The State Controller's Office requires agencies to identify and report intangible assets to ensure full and proper disclosure in the financial statements. If your agency has acquired any intangible assets, or is internally generating an intangible asset, please contact your accounting liaison. You may view or download the actual GASB 51 Statement at www.gasb.org.

STANDARD CHART OF ACCOUNTS

CLASSIFICATION OF GENERAL LEDGER ACCOUNTS

A classification system is a basic component of any accounting system so general ledger accounts flow in an orderly manner into the various fiscal reports which are produced. General ledger accounts are grouped into assets, liabilities, fund balance/net position, revenues, expenditures/expenses, or pass-through receipts or disbursements.

CHART OF ACCOUNTS, EXPLANATION

A chart of accounts lists in numerical order, the accounts included within the classification system. It is used to determine which general ledger account numbers should be used to code transactions being processed.

USE OF GENERAL LEDGER ACCOUNTS WITHIN CLASSIFICATION SYSTEM

All transactions are processed as revenues/receipts, expenses/expenditures, or disbursements, in order to track them through the budgetary system. Generally, no fund-level transactions are allowed except in agency funds. The following overview is a brief description of revenues and expenses/expenditures. Agencies needing more information should contact their accounting liaison.

Revenues, depending upon the type of fund (proprietary or governmental), are accounted for either when earned or when measurable and available.

Revenues, depending upon the type of fund, are accounted for either when earned (proprietary funds) or when measurable and available (governmental funds). Expenses are recorded in proprietary fund types when they are incurred, and expenditures are accounted for in governmental fund types when a liability is created. Expense/expenditure general ledger accounts are classified by object based upon their nature rather than by the purpose for which they were incurred. Agencies are required to select the expense/expenditure general ledger account which: a) most closely describes the charge being recorded, and b) has the appropriate Internal Revenue Service 1099-MISC reporting status for the transaction being recorded. More information on Form 1099-MISC reporting requirements can be found at http://intra.ktl.nv.gov/intranet/AgencyServices/AS_1099Information/1099_Basic_Information.pdf.

Unlike revenue general ledger accounts, expenditures do not have to be established in individual budget accounts by the Controller's Office. The expenditure general ledger account will automatically appear once activity has been recorded to it.

Agencies can request an alternate description for revenues and expenditures within a specific budget account. Contact your budget analyst to initiate such requests.

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GENERAL LEDGER SUMMARY CHART OF ACCOUNTS AND DEFINITIONS

A summary of general ledger accounts is listed below. More detail and definitions can be found in the next section on General Ledger Account Definitions. Definitions given are basic and not limited only to examples cited.

NOTE: This summary Chart of Accounts is not all-inclusive. Assets, liabilities, revenues/receipts, and expenses/expenditures/disbursements all have expanded titles within the ranges indicated. The titles for all general ledgers, as well as the IRS 1099-MISC reporting status for expenses/expenditures, are available in the Data Warehouse of Nevada (DAWN), <http://dawn12.state.nv.us:7777/swmenu.htm> under Chart of Accounts. Please note not all general ledger codes within a series are active. The series represent a group of designated codes for certain transactions, but not all codes have been defined and established by the Controller's Office. If additional codes are needed within a series, contact the accounting liaison assigned to your agency.

General Ledger

Account Numbers

General Ledger Titles

ASSETS

1000-1799	Current Assets
1800-1999	Long-term Assets

LIABILITIES, FUND BALANCE/NET POSITION AND BUDGETARY ACCOUNTS

2000-2299	Current Liabilities
2300-2479	Long-term Liabilities
2480-2564	Various Budgetary and Equity Accounts
2550	Fund Balance
2554	Net Position
2600-2699	Payroll Related Liabilities
2800-2899	Other Long-term Liabilities

REVENUES/RECEIPTS

3001-3299	Unappropriated Revenues
3300-3342	Revenues – Taxes
3401-3600	Revenues – Federal Grants
3601-3799	Revenues – Licenses and Fees
3801-4350	Revenues – Charges for Services and Other Revenues
4351-4355	Expense/Expenditure Reductions
4401-4499	Translating/Asset Reductions (<i>Contact Controller's first</i>)
4500-4599	Translating/Pass-through Receipts (<i>Contact Controller's first</i>)
4600-4781	Transfers In From State Agencies
4790-4794	Transfers In - General Fund Unappropriated
4860-4869	Fund Level Transfers (<i>for Controller's Office use only</i>)
4870-4999	Non-operating Items (<i>Contact Controller's first</i>)

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EXPENSES/EXPENDITURES/DISBURSEMENTS

Personnel Services Series

5100	Gross Salaries
5120	Furlough Adjustments
5170	Seasonal Salaries
5190	Supplemental Military Pay
5200	Workers Compensation
5300	Retirement
5310	Retirement Purch of Svc - State
5400	Personnel Assessment
5500	Group Insurance
5610-5660	Leave Pay
5700	Payroll Assessment
5750	Retired Employee's Insurance Assessment
5800	Unemployment Compensation
5810	Overtime Pay
5820	Holiday pay
5830	Comp Time Payoff
5840	Medicare
5841-5999	Other personnel expenses/expenditures

Travel Series

6001	Other Travel Expenses/Expenditures
6005	Travel Advance Clearing
6100-6108	Per Diem Out-of-State
6110	Motor Pool Out-of-State
6115	Non-Motor Pool Out-of-State
6120-6123	Auto Miscellaneous Out-of-State
6130-6133	Public Transportation Out-of-State
6140-6143	Personal Vehicle Out-of-State
6150-6153	Commercial Air Transportation Out-of-State
6160	State-owned Air Transportation Out-of-State
6170-6174	Travel Card Charges Out-of-State
6200-6207	Per Diem In-State
6210-6213	Motor Pool In-State
6215	Non-Motor Pool In-State
6220-6223	Auto Miscellaneous In-State
6230-6233	Public Transportation In-State
6240-6243	Personal Vehicle In-State
6250-6253	Commercial Air Transportation In-State
6260	State-owned air transportation In-State
6270-6274	Travel Card Charges In-State

Operating Series

7020-7029	Operating Supplies
7030-7034	Freight & Delivery Charges
7037-7039	Communication Repair Services

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7040-7049	Printing and Copying Services
7050-7059	Insurance
7060-7072	Contracts – General Services
7073	Contracts – Maintenance of Software
7074	Contracts – Maintenance of Hardware
7075	Contracts – Medical and Health Care
7076	Contracts – Pharmaceutical Goods and Medications
7077-7078	Contracts – Foster Care
7079	Contracts – Purchase of Goods or Materials
7080-7086	Legal and Court Expenses/Expenditures
7087	Nonexpert Witness Fees
7088	Expert Witness Fees
7089	Jury Fees
7090-7099	Equipment Repair Services
7100-7105	State-owned Building Rental
7110-7119	Non-State-owned Building Rent
7120-7129	Advertising and Public Relations
7130-7139	Utilities and Waste Disposal
7140-7149	Maintenance of Buildings and Grounds
7150-7159	Vehicle Operation
7160-7164	Aircraft Operation
7170-7177	Clothing/Uniform/Tool Allowance
7178	HSA Employer Contribution
7180-7184	Medical and Dental Services
7185-7189	Medical and Dental Supplies/Appliances
7190-7199	Stipends, Commissions and Prizes
7200-7209	Food
7211	MSA Programmer Charges
7220-7226	Other EDP Service Costs (non-EITS)
7230-7233	Minor Building Improvement and Repair Services
7240-7241	Host Fund Expenses/Expenditures
7250-7255	Buildings and Grounds Special Services
7260-7261	Taxes and Assessments
7265-7269	Claims Costs & Payments
7270-7279	Interest Expenses/Expenditures
7280-7285	Postage
7290-7299	Telephone
7300-7306	Dues and Registrations
7310-7312	Power and Gas Purchases
7320-7324	Instructional Supplies
7330-7334	Special Report Services and Fees
7340-7344	Inspections and Certifications
7350-7359	Court Awards
7360	University Operations
7370-7374	Publications and Periodicals
7380-7382	Employee Moving Expense/Expenditures
7385	Staff Physicals

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7386	State Treasurer's Assessment
7387-7388	NHP and NDOT Cost Allocations
7390	Credit Card Discount Fees
7391	Attorney General Cost Allocation
7392	Cost Allocation
7393	Purchasing Assessment
7394-7399	Agency-Specific Cost Allocations
7400-7409	Client Service Provider Payments
7410-7419	Client Medical Provider Payments
7420-7429	Client Material Provider Payments
7430-7439	Professional Services
7440	Interview Costs
7445-7448	Scholarships
7449	Prepaid Tuition Payments
7460-7464	Equipment Under \$1,000
7465-7469	Equipment Between \$1,000 - \$5,000
7500-7502	Payments to Individuals for Services
7509-7558	EITS charges
7560-7579	Internal Service Funds Only
7630-7639	Miscellaneous Expenses/Expenditures
7650-7659	Refunds
7750-7753	Non-State Employees In-State Travel
7760-7763	Non-State Employees Out-of-State Travel
7770-7772	Computer Software
7800-7804	Nursery and Farming Supplies
7830-7835	Debt Service Funds Only
7860-787Z	NDOT In-House
7950	Rent Subsidy
7960-7963	Land/Equipment Rental
7970-7973	Materials
7980-7984	Operating Lease Expense

Capital Outlay Series

8100	Land
8101	Non-cash Capital Improvements
8110-8111	Easements
8120	Land Improvements
8125	Improvements Other Than Buildings
8130-814Z	Highway Construction
8150	Buildings
8151-8154	Building Improvements
8160-8199	Capital Improvement Projects

Equipment Series

8200	Water System Equipment
8210	Mobile Homes/Storage Sheds
8220	Trailers

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8230	Microwave Stations and Systems
8240-8242	New Furnishings
8250-8252	Major Equipment New
8260	Boats
8270-8277	Special Equipment New
8280	Heavy Duty Trucks New
8290-8293	Telephone Equipment
8300	Aircraft
8310	Pickups/Vans New
8320-8321	Used Major Equipment
8330-8334	Office and Other Equipment
8340-8341	Special Purpose Vehicles
8350-8351	Used Furnishings
8360	Automobiles - New
8370-8374	Computer Hardware
8380-8381	Used Vehicles
8390-8394	Miscellaneous Equipment
8401	Major Equipment Repair/Improvement Services
8410-8412	Principal Installment/Lease Purchase

Bond and Remit Series

8430	Arbitrage Payments
8470	Refunding Payments
8499	Remit to Federal Government (<i>Contact Controller's first</i>)

Aid to Nevada Governmental Units Series

8501-8549	Aid to Nevada Counties and Cities
8550-8551	Aid to Nevada Boards and Commissions
8560-8599	Aid to Other Nevada Governmental Units

Aid for Education and Training Series

8601-8619	Aid for School Districts
8620-8639	Aid for Private Schools, Charter Schools and Training Institutes
8640-8649	Aid for Institutions of Higher Education
8651	Intergovernmental Other (<i>for Controller's Office use only</i>)
8660-8699	Aid for Private Schools, Charter Schools and Training Institutes (<i>continued</i>)

Aid or Grant Series

8700-8740	Aid to Individuals
8741	Subsidy to Individuals
8750-8759	Aid to Private Service Providers
8770-8779	Respite Care, Foster Care and Client Rent
8780-8789	Aid to Non Profit Service Providers
8795-8797	Grants (Taxable)
8798-8799	Non Taxable Grants
8801-8999	Various Expenses/Expenditures (<i>for Controller's Office use only</i>)

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Transfer and Translating Disbursement Series

9001-9169	Transfers out to State Agencies (<i>except for GL 9159</i>)
9170-9699	Translating/Pass-through Disbursements (<i>Contact Controller's first</i>)
9700-9709	Translating/Inventory (<i>Contact Controller's first</i>)
9710-9745	Translating Disbursements (<i>Contact Controller's first</i>)
9760-9769	Fund Level Transfers (<i>for Controller's Office use only</i>)
9770-9827	Other Disbursements (<i>Contact Controller's first</i>)

GENERAL LEDGER ACCOUNT DEFINITIONS

ASSETS

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
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1000-1799	Current assets: Resources owned or held by a government which have monetary value and will be used or converted into cash within one year.
1800-1999	Long-term assets: Resources owned or held by a government which have monetary value and will not be used or converted to a current asset within one year.

LIABILITY, FUND BALANCE/NET POSITION AND BUDGETARY ACCOUNTS

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
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2000-2299	Current liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at a future date within one year.
2300-2479	Long-term liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded after one year.
2480-2564	Various budgetary and equity accounts: Various budgetary control accounts and general ledgers used for recording internal budgetary transactions and various equity general ledger accounts and accounts to be used for adjustments to the equity accounts. For additional information relative to these accounts, the Controller's Office should be contacted.
2550	Fund balance: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).
2554	Net position: The residual of all other financial statement elements presented in a statement of financial position.
2600-2699	Payroll related liabilities: For Payroll Fund use only.
2800-2899	Other long-term liabilities: See general ledger account range 2300-2479.

REVENUES/RECEIPTS

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
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3001-3299	Unappropriated revenues: These revenues are for general use by State government and not restricted for use by laws or contracts. They are fully subject to legislative appropriation and support general government services. They are deposited into the General Fund (9XXX series Budget Accounts only). Classifications of unappropriated revenues include:
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- **Sales and use taxes:** Taxes imposed upon the sale or consumption of selected goods.
 - **Gaming taxes:** Taxes imposed upon various gaming activities and/or receipts.
 - **Other taxes:** Revenue from taxes on varied activities or products not specified in a separate classification.
 - **Licenses and fees:** Licenses and fees imposed on various businesses or activities.
 - **Cost Allocation Plan Recovery (GL 3276):** Charges to non-general fund supported programs for cost of central services provided to those programs by agencies supported entirely through general fund appropriations.
 - **Charges for services:** Revenues from providing services or products usually segregated under functional and activity groupings.
 - **Interest earnings:** Revenues derived from charging for the use of money.
 - **Other general revenue:** Miscellaneous revenue not classified under separately established definitions.
- 3300-4350 **Revenues:** Resources for which the expenditure is authorized for specified activities.
- 3300-3342 - Taxes
 - 3401-3600 - Federal Grants
 - 3601-3799 - Licenses and Fees
 - 3801-4350 - Charge for Services and Other Revenues
 - 3860-3866 – Medicaid Charges
 - 4230-4238 – Cost Allocation
 - 4265-4269 – Private Grants
- 4351-4355 **Expense/expenditure reductions:** Reimbursement of a current year expense/expenditure. Note: Minor amounts should be credited against the original expense/expenditure account.
- 4401-4499 **Translating/asset reductions:** Any collection of a loan or other receivable. These GL's translate to a balance sheet account. *Contact Controller's Office for approval.*
- 4500-4599 **Translating/pass-through receipts:** In-flow of assets from a source that are to be passed on for use by another entity. For more information, see guidance in section on Accounting for Pass-Through Resources. These GL's translate to a balance sheet account. *Contact Controller's Office for approval.*
- 4600-4781 **Transfers in from State agencies:** All inter/intra-fund transfers, e.g., legally authorized transfers between agencies or funds. Must be offset by a transfer-out GL in the series 9001-9169.
- 4790-4794 **Transfers in - General Fund Unappropriated:** To be used only for transfers made to General Fund unappropriated revenues (9XXX budget accounts). Must be offset by a transfer-out GL in the series 9001-9169.
- 4860-4869 **Fund level transfers:** *reserved for Controller's Office use only.*
- 4870-4999 **Non-operating items:** Any in-flow of assets from other funds not classifiable as revenue, transfers or pass-through receipts. *To be used only after contacting Controller's Office for approval.*

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EXPENSES/EXPENDITURES/DISBURSEMENTS

5000 - PERSONNEL SERVICES SERIES

GL SERIES

TITLE AND DEFINITION

5100	Gross salaries: Regular salary or wages paid to State employees prior to any payroll deductions.
5120	Furlough adjustments: Records the negative pay adjustment to employees' payroll checks for the savings realized from furlough.
5170	Seasonal salaries: Salary or wages paid to seasonal State employees prior to any payroll deductions.
5190	Supplemental military pay: Amounts paid to State employees on leave for active military duty.
5200	Workers compensation: Payroll assessments for Employer's Insurance Company of Nevada.
5300	Retirement: State share of retirement contributions made for each employee.
5310	Retirement purchase of service – State: Payments made by a State agency to PERS for the purchase of credit for service for an employee.
5400	Personnel assessment: The charge to each State agency, based upon employees' gross salaries.
5500	Group insurance: The charge to each State agency for group insurance premiums for its employees.
5610-5660	Leave Pay: Salary or wages paid to State employees for annual, sick, comp and other leave, prior to any payroll deductions.
5700	Payroll assessment: A charge to each State agency determined by applying a percentage to gross salaries for costs related to payroll processing.
5750	Retired employee's insurance assessment: An assessment on gross salaries to fund insurance coverage for retired employees.
5800	Unemployment compensation: An employer-paid expense charged to each State agency for unemployment compensation based on employees' gross salaries up to a maximum salary level.
5810	Overtime pay: Payments to employees for working beyond their normal hours. Includes payments for time originally recorded as compensatory time.
5820	Holiday pay: Salary or wages paid to employees for legal holidays.
5830	Comp time payoff: Wages paid to State employees for compensation of over-time for which compensatory time off was originally accrued but not taken.
5840	Medicare: A charge for the employer's share of Medicare FICA coverage on all employees hired after April 1, 1986.
5841-5999	Other personnel expenses/expenditures: Personnel related expenses/expenditures not previously specified.

6000 - TRAVEL SERIES - Travel expenses for out-of-State travel are recorded using general ledger accounts 6100-6179. Travel expenses for in-State travel are recorded using general ledger accounts 6200-6279.

GL SERIES

TITLE AND DEFINITION

6001	Other travel expenses/expenditures: Miscellaneous travel expenses/expenditures not specified in another general ledger account.
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6005	Travel advance clearing: advances to employees for travel. To be cleared out and charged to the appropriate expense/expenditure general ledger account in the travel series upon completion of travel.
6100-6108	Per diem out-of-state: Payments made to employees and board or commission members as an allowance for meals, lodging and incidentals while traveling.
6110	Motor Pool out-of-state: Charges from the Motor Pool Division for vehicles used for travel.
6115	Non-Motor Pool out-of-state: Charges for non-Motor Pool Division rental of vehicles used for travel.
6120-6123	Auto miscellaneous out-of-state: Miscellaneous auto charges for vehicles used in travel status.
6130-6133	Public transportation out-of-state: Costs of transportation including taxicabs, limousine service, buses, railroads, rented vehicles and other forms of transportation associated with travel, excluding personal vehicles, airplanes and Motor Pool Division vehicles. Expenses/expenditures can be paid in the form of reimbursement to employees or board or commission members.
6140-6143	Personal vehicle out-of-state: Reimbursements made to employees or board or commission members while on State business for using their personal vehicle or aircraft, when used either for the convenience of the employee or the State. This can be used for airfare in lieu of mileage.
6150-6153	Commercial air transportation out-of-state: Costs of commercial airplane transportation that can be directly paid to travel agencies or airlines or to employees or board or commission members for ticket reimbursements.
6160	State-owned air transportation out-of-state: Charges for transportation on State-owned aircraft. This includes pilots' per diem charges.
6170-6174	Travel card charges out-of-state: Charges by travel card companies and banks for cash advances (ATM fees) and for late fees. These charges are usually for travel reimbursement to the employee or board/commission member.
6200-6207	Per diem in-state: Payments made to employees and board or commission members as an allowance for meals, lodging and incidentals while traveling.
6210-6313	Motor Pool in-state: Charges from the Motor Pool Division for vehicles used for travel.
6215	Non Motor Pool in-state: Charges for non-Motor Pool Division rental of vehicles used for travel.
6220-6223	Auto miscellaneous in-state: Miscellaneous auto charges for vehicles used in travel status.
6230-6233	Public transportation in-state: Costs of transportation including taxicabs, limousine service, buses, railroads, rented vehicles, ATV rentals and other forms of transportation associated with travel, excluding personal vehicles, airplanes and Motor Pool Division vehicles. Expenses/expenditures can be paid in the form of reimbursement to employees or board or commission members.
6240-6243	Personal vehicle in-state: Reimbursements made to employees or board or commission members while on State business for using their personal vehicle or aircraft, when used either for the convenience of the employee or the State. This can be used for airfare in lieu of mileage.

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6250-6253	Commercial air transportation in-state: Costs of commercial airplane transportation that can be directly paid to travel agencies or airlines or to employees or board or commission members for ticket reimbursements.
6260	State-owned air transportation in-state: Charges for transportation on State-owned aircraft. This includes pilots' per diem charges.
6270-6274	Travel card charges in-state: Charges by travel card companies and banks for cash advances (ATM fees) and for late fees. These charges are usually for travel reimbursement to the employee or board/commission member.

7000 – OPERATING EXPENSES SERIES

GL SERIES

TITLE AND DEFINITION

7020-7029	Operating supplies: General office supplies including office stationery, forms, pens, pencils, ink/toner, copy paper, and costs paid for functional supplies; i.e., chemicals, laboratory supplies, cleaning and sanitation supplies, feed for animals, household and institutional supplies and recreational supplies.
7030-7034	Freight and delivery charges: costs for freight and delivery, such as Federal Express and UPS.
7037-7039	Communication repair services: costs paid for services to repair communications equipment. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
7040-7049	Printing and copying services: Printing, copying, binding, microfilming, imaging, annual reports, outside printing and similar services. Payments to the Printing Division are to be charged to GL series 7045-7049. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7050-7059	Insurance: Costs other than those related to personnel services, including bonds, vehicle insurance, property and contents insurance, and deductible paid to EICON. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7060-7079	Contract services: Services under contract with outside vendors which may include goods or deliverables. Payments to outside vendors for contractual services other than individual foster care and pharmaceutical goods are reportable to the Internal Revenue Service as miscellaneous income. NOTE: Contracts for capital leases, capital assets and construction should be charged to the appropriate capital account in the GL series 8200-8419. Contracts for operating leases should be charged to the appropriate operating lease account in the GL series 7980-7984. <ul style="list-style-type: none">➤ 7060-7072 – General (non-medical) contract services.➤ 7073 – Contracts for maintenance of software.➤ 7074 – Contracts for maintenance of hardware.➤ 7075 – Contracts for medical and health care.➤ 7076 – Contracts for pharmaceutical goods and medications (not reportable to the Internal Revenue Service).➤ 7077 – Contracts for foster care in the foster care provider's home (not reportable to the Internal Revenue Service).➤ 7078 – Contracts for foster care in a professional setting.➤ 7079 – Contracts for purchase of goods or materials (not reportable to the Internal Revenue Service).

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7080-7086	Legal and court expenses/expenditures: Charges for legal services and court expenses from the Attorney General's Office (unless collected through the Attorney General cost allocation plan) or an outside entity. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7087	Nonexpert witness fees: Payments to individuals acting as a nonexpert witness. Not reportable to the Internal Revenue Service.
7088	Expert witness fees: Payments to individuals acting as an expert witness. Reportable to the Internal Revenue Service as miscellaneous income.
7089	Jury fees: Payments to individuals serving on a jury.
7090-7099	Equipment repair services: Office and other equipment repair services of a minor nature not classifiable as capital outlay. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7100-7105	State-owned building rental: Rent payments to the Buildings and Grounds Division should be charged to GL 7100. Rent payments to other state agencies for rental of buildings owned by the State should be charged to GL 7105.
7110-7119	Non-State-owned building rent: Costs for renting or leasing buildings not owned by the State. This account also includes the costs for renting or leasing space for storage, meetings or conferences and all costs associated with drafting leasing agreements. Payments to outside vendors, except real estate agents, are reportable to the Internal Revenue Service as rental income.
7120-7129	Advertising and public relations: Payments for printed announcements in professional periodicals and newspapers or for radio or television announcements. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7130-7139	Utilities and waste disposal: Bottled water, hazardous waste disposal, electric, heating oil, gas, propane, garbage disposal, water and sewer services, other utilities (i.e., cable TV) as well as payments to Buildings and Grounds for water usage.
7140-7149	Maintenance of buildings and grounds: Payments to outside vendors for maintenance services or for supplies (lumber, paint, electric supplies, hardware supplies, heating/air conditioning supplies and shop supplies needed for maintenance). Payments to outside vendors for services are reportable to the Internal Revenue. Payments to outside vendors for supplies are not reportable to the Internal Revenue Service. <ul style="list-style-type: none">➤ 7140-7144 – Maintenance services.➤ 7145-7149 – Maintenance supplies.
7150-7159	Vehicle operation: Agency-owned vehicle operation, maintenance, gasoline and other similar costs. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income. Payments to outside vendors for supplies are not reportable to the Internal Revenue Service.
7160-7164	Aircraft operation: All expenditures involved in the maintenance and operation of aircraft owned by an agency. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income. Payments to outside vendors for supplies are not reportable to the Internal Revenue Service.
7170-7177	Clothing/uniform/tool allowance: Reimbursement to employees for the purchase of clothing, uniforms or tools used in their work, the outright purchase of these items on behalf of the employee and the maintenance of these items.

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- Payments for these items may be reportable to the Internal Revenue Service as miscellaneous income.
- 7178 **HSA employer contribution:** Limited to use by Public Employees Benefits Program to record the employer's contribution to employee's health savings accounts.
- 7180-7184 **Medical and dental services:** Non-contracted medical or dental services, including staff physicals and testing. Payments to outside vendors for services are reportable to the Internal Revenue Service as medical income.
- 7185-7189 **Medical and dental supplies/appliances:** medical and dental supplies or appliances that are not part of an approved contract; includes prescription drugs, non-prescription drugs, pharmaceutical supplies, and other medical supplies and appliances. Payments to outside vendors for supplies are not reportable to the Internal Revenue Service.
- 7190-7199 **Stipends, commissions and prizes:** Stipends: Payments (to non-state employees) for an allowance to offset certain expenses, or as an honorarium; includes inmate payrolls; also includes payments to individuals in association with a fellowship or grant. Commissions: Percentage of sales given to individuals; includes payments to employee associations for vending machine proceeds. Prizes paid in the form of cash. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income. Any payments to State employees are reportable to the Internal Revenues Service on the W-2.
- 7200-7209 **Food:** Purchased for human consumption only.
- 7211 **MSA programmer charges:** Non-DOIT IT labor including programming, project management, quality assurance and PC/LAN technician from outside vendors through Master Services Agreement contract.
- 7220-7226 **Other EDP service costs (non-EITS):** Costs related to maintaining an in-house EDP system. Includes licensing renewals or subscriptions as well as online licensing renewals or subscriptions such as a subscription to Creative Cloud, which allows access to newest software versions, and licenses to allow virtual access to software. Does not include the initial purchase of software or hardware. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income. NOTE: Costs related to software license maintenance and hardware license maintenance contracts are to be coded to GL 7073 and 7074, respectively; costs for purchase of software and hardware are to be coded to GL series 7770-7772 and 8370-8374, respectively.
- 7230-7233 **Minor building improvement and repair services:** Costs of building, remodeling projects totaling less than \$100,000 and not done by the Buildings and Grounds Division. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
- 7240-7241 **Host fund expenses/expenditures:** Payments for special entertainment for dignitaries. Host Funds must have prior approval of the Legislature. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
- 7250-7255 **Buildings and Grounds special services:** Services provided by the Buildings and Grounds Division at the request of the agency such as minor office remodeling, furniture construction, moving, installation of shelving, minor

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	repairs, etc. The Buildings and Grounds assessment on non-state owned building rent should be charged to GL 7255.
7260-7261	Taxes and assessments: Property taxes or other assessments being paid that have been passed through to the State through leases. NOTE: The State should not pay taxes of any kind and State agencies should negotiate these out of their lease agreements if possible.
7265-7269	Claims costs & payments: payments for various claims costs and expenses.
7270-7279	Interest expenses/expenditures: This account includes all charges paid for the use of money. Costs of leasing equipment under a capital lease agreement (See definition for GL series 8410-8412) should be split between general ledger accounts 7270 and 8410 series. Payments to outside parties are reportable to the Internal Revenue Service as interest income.
7280-7285	Postage: Includes charges that are paid to the U.S. Post Office or to the State Mail Room.
7290-7299	Telephone: Costs for regular monthly service charges for telephone, facsimile, communication lines, voice mail, cell phones and pagers. Also includes charges for long distance and telephone and data wiring.
7300-7306	Dues and registrations: Memberships in professional or other organizations and associations. Also includes fees for taking classes or attending seminars. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income. GL 7306 is to be used for reimbursing employees for registration fees, and is not reportable to the Internal Revenue Service for 1099 purposes.
7310-7312	Power & gas purchases: Electrical power and gas purchased for resale to utility districts.
7320-7324	Instructional supplies: Payments for teaching aids which are used in workshops or training seminars. These may include films, multiple reference books or any other supply that can appropriately be classified as a training item and costs less than \$5,000.
7330-7334	Special report services and fees: Costs incurred for computer searches and other special fees that cannot be charged to the printing and copying accounts in the GL series 7040-7049. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7340-7344	Inspections and certifications: Inspections required by State agencies for sanitation, public safety and other related areas. Payments to outside vendors are reportable to the Internal Revenue Service as miscellaneous income.
7350-7359	Court Awards: Court awards, torts, settlements and interest for physical injury, property damage, punitive damages or compensatory damages paid to plaintiffs or to attorneys. Payments to plaintiffs (except for physical injury or property damage) and to attorneys are reportable to the Internal Revenue Service. <ul style="list-style-type: none">➤ 7350-7351 – Physical injury or property damages paid to a plaintiff.➤ 7352 – Physical injury or property damages paid to an attorney. Payments to attorneys are reportable to the Internal Revenue Service as gross proceeds.➤ 7353 – Punitive damages paid to a plaintiff. Payments for punitive damages to plaintiffs are reportable to the Internal Revenue Service as miscellaneous income.

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- 7354 – Punitive damages paid to an attorney. Payments to attorneys are reportable to the Internal Revenue Service as gross proceeds.
 - 7355-7356 – Compensatory damages paid to a plaintiff. Payments for compensatory damages to plaintiffs are reportable to the Internal Revenue Service as miscellaneous income.
 - 7357 – Compensatory damages paid to an attorney. Payments to attorneys are reportable to the Internal Revenue Service as gross proceeds.
 - 7358 – Interest paid to a plaintiff. Payments for interest are reportable to the Internal Revenue Service as interest income.
 - 7359 – Interest paid to an attorney. Payments to attorneys are reportable to the Internal Revenue Service as gross proceeds.
- 7360 **University operations:** Monthly draw-downs for the Nevada System of Higher Education (for University use only).
- 7370-7374 **Publications and periodicals:** Subscriptions to newspapers, magazines, publications and periodicals or their cost on an individual basis. Includes CD ROM's.
- 7380-7382 **Employee moving expense/expenditures:** Moving expenses resulting from the transfer of a permanent State employee from one community to another in accordance with the provisions of SAM Section 0238.
- 7385 **Staff Physicals:** payments for employee physical exams required by OSHA.
- 7386 **State Treasurer's Assessment:** to be used by Treasurer's Office only, in conjunction with revenue source 4330, when issuing debt.
- 7387-7388 **NHP and NDOT cost allocations:** payments for NHP dispatch cost allocation should be coded to GL 7387, and payments for NDOT radios cost allocation should be coded to GL 7388.
- 7390 **Credit card discount fees:** Costs associated with accepting credit card payments for goods or services. These fees are paid to the banking systems and represent the State's cost for accepting credit cards.
- 7391 **Attorney General cost allocation:** Cost of all non-litigation legal services provided to State agencies by the Office of the Attorney General.
- 7393 **Purchasing assessment:** Payments to support the Purchasing Division.
- 7394-7399 **Agency-specific cost allocations:** Internal payments by an agency's budget account for charge for services provided by another budget account. Must be offset by a cost allocation reimbursement GL in the series 4230-4235.
- 7400-7409 **Client service provider payments:** Payments to service providers to benefit clients (not to be used for payments *to* clients). Includes payments for travel; the cost of Motor Pool vehicles used to transport clients; client escorting costs; payments for professional, training or rehabilitation services; payments for attendant care (i.e., interpreter services) and services to disabled clients. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income. NOTE: client rent providers are to be paid with GL 8778 or 8779.
- 7410-7419 **Client medical provider payments:** Payments made directly to medical, dental and health service providers to benefit clients. Payments to outside vendors for medical services are reportable to the Internal Revenue Service as medical income.

ACCOUNTING POLICIES AND PROCEDURES

- 7420-7429 **Client material provider payments:** Payments made directly to providers of goods, materials, utilities or supplies to benefit clients, including training materials, rehabilitation materials, client canteen purchases, purchase of clothing for client use, purchase of prescription or non-prescription drugs, purchases of adaptive equipment (i.e., wheelchairs, etc.). If the payment includes both goods and services, use GL series 7400-7409 for non-medical payments, or 7410-7419 for medical payments.
- 7430-7439 **Professional services:** Services not otherwise listed that are provided on a non-contractual basis, including CPAs, consultants, architects, professional training services or temporary employment services. Use GL series 7080-7089 for legal services and 7180-7189 for medical, dental and health care services. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
- 7440 **Interview expenses/expenditures:** Payment of travel expenses to interview candidates for employment.
- 7445-7448 **Scholarships:** Payments made to a degree candidate for tuition, fees, books, supplies or equipment to attend an educational institution. Payments for room and board, teaching, research or other services are considered wages and should be reported on the individual's W-2 form. If you think payments should be reported on a W-2, please contact the Controller's Office for guidance.
- 7449 **Prepaid tuition payments:** Disbursements to an institution of higher education for tuition or other fees associated with a state-sponsored prepaid tuition program.
- 7460-7464 **Equipment under \$1,000:** Equipment purchases with a unit cost of less than \$1,000 should be charged here. These purchases are not capitalized, but should be inventoried by the agency.
- 7465-7469 **Equipment between \$1,000-\$5,000:** Equipment purchases with a unit cost between \$1,000 and \$5,000 should be charged here. These purchases are not capitalized, but should be inventoried by the agency.
- 7500-7502 **Payments to individuals for services:** Use for payments to individuals not properly classified as a contract or professional service or in some other available general ledger. Payments to individuals for services are reportable to the Internal Revenue Service as miscellaneous income.
- 7509-7558 **EITS charges:** payments to Department of Administration Enterprise IT Services for various charges.
- 7560-7579 **Internal service funds only:** Various expense general ledger accounts for use by Internal Service Funds only.
- 7630-7639 **Miscellaneous expenses/expenditures:** Amounts paid for goods and materials (7630-7634) or services (7635-7639) not properly classifiable in one of the general ledger accounts included in the 7000 series. Payments classified here should be occasional in frequency and minor in amount. If the payment includes both goods and services, use GL series 7635-7639. GL 7637 is to be used only for notary fee application and renewal payments. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
- 7650-7659 **Refunds:** Payments to refund amounts received in excess of what was due, including refunds of revenue where the agency wants to show gross revenue and refunds separately. GL 7659 is to be used only for the Senior Citizens Property

ACCOUNTING POLICIES AND PROCEDURES

	Tax Refund to refund qualified senior citizens property taxes on owned or rented property.
7750-7753	Non-State employees In-State travel: In-State travel expenses for consultants and other persons not considered State personnel on an accountable plan basis only. This includes payments of travel expenses to an individual under a contract which does not include travel expenses in the contract. If the contract specifies travel expenses are included in the contract amount, then use GL series 7060-7072.
7760-7763	Non-State employees Out-of-State travel: Out-of-State travel expenses for consultants and other persons not considered State personnel on an accountable plan basis only. This includes payments of travel expenses to an individual under a contract, which does not include travel expenses in the contract. If the contract specifies travel expenses are included in the contract amount, then use GL series 7060-7072.
7770-7772	Computer software: Costs for purchases of computer software. Use GL 7770 if \$5,000 or more per license and GL 7771-7772 if less than \$5,000. When renewing software licenses, use GL series 7220-7226 (Other EDP Service Costs (Non-EITS)). For software and hardware maintenance contracts, use GL 7073 and 7074, respectively.
7800-7804	Nursery and farming supplies: Costs of supplies related to raising trees, plants and livestock (used by the Department of Corrections, Department of Conservation and Natural Resources and Department of Wildlife).
7830-7835	Debt service funds only: Various expenditure general ledger accounts for use by debt service funds only. Payments to outside vendors for interest are reportable to the Internal Revenue Service as interest income. Payments to outside vendors for fees are reportable to the Internal Revenue Service as miscellaneous income.
7860-787Z	NDOT In-House: For use by Nevada Department of Transportation only.
7950	Rent subsidy: Reimbursement received for excess rent paid by an agency because of a mid-year relocation. Payments to outside vendors for rent are reportable to the Internal Revenue Service as rental income.
7960-7963	Land/equipment rental: Rental payment for use of equipment or land. Payments to outside vendors for rentals are reportable to the Internal Revenue Service as rental income.
7970-7973	Materials: Materials to be used in the process of producing or manufacturing a finished product; i.e., stockpiles of gravel, sand, aluminum and other similar items.
7980-7984	Operating lease expense: Payment for the use of property where the risks and benefits of ownership are not transferred to the State. There must be a signed lease agreement. All agreements for non-cancelable leases, including any renewal agreements, must be filed with the Controller's Office for financial reporting disclosure purposes. Payments to outside vendors for lease payments are reportable to the Internal Revenue Service as rental income.

8000 – CAPITAL OUTLAY SERIES

GL SERIES

TITLE AND DEFINITION

8100

Land: The original cost of purchasing land.

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8101	Non-cash capital improvements: value of capital improvements not paid for with cash.
8110-8111	Easements: Costs associated with the right or privilege to use land that belongs to another entity; i.e., right of way, not land rental.
8120	Land improvements: Includes the cost of demolishing obsolete structures, cleaning up and other site preparation work.
8125	Improvements other than buildings: Permanent improvements that add value to land; i.e., fences, retaining walls, etc.
8130-814Z	Highway construction: Various costs associated with the acquisition of right-of-way and costs of constructing, improving and repairing roads and highways including paving of parking and similar areas. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
8150	Buildings: The cost of acquiring new buildings.
8151-8154	Building improvements: The cost of making structural changes to an existing building to make it more efficient or extend the useful life, and \$100,000 or more in cost. If less than \$100,000, the general ledger series 7230 should be used. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
8160-8199	Capital improvement projects: For use in accumulating the costs of capital improvement projects.

8200 to 8412 – EQUIPMENT SERIES – Items with a unit cost of \$5,000 or more should be charged to GL numbers ending with 0. Items with a unit cost of less than \$5,000 should be charged to GL numbers ending in 1 through 9.

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
8200	Water system equipment: Equipment purchase for State owned water systems.
8210	Mobile homes/storage sheds: Purchase of mobile homes and storage sheds.
8220	Trailers: Includes the cost of all auxiliary equipment necessary to make them functional.
8230	Microwave stations and systems: Purchase of microwave communications equipment.
8240-8242	New furnishings: Office, residential, shop furniture and major appliances purchased new.
8250-8252	Major equipment new: Large tools and equipment used in the mailroom, clinics, labs and shops including heavy construction equipment.
8260	Boats: Purchase of marine vessels.
8270-8277	Special equipment new: Audio-visual equipment, law enforcement equipment, teaching or training equipment, blind vendor equipment, or other equipment of a specialized nature.
8280	Heavy duty trucks new: Stake, dump and other large trucks with a minimum one-ton capacity purchased new.
8290-8293	Telephone equipment: All costs of purchasing a telephone system, including boards, wires, telephone sets, etc.
8300	Aircraft: Purchase of airplanes, helicopters, etc.
8310	Pickups/vans new: Includes mini-busses.
8320-8321	Used major equipment: Major equipment items purchased used.

ACCOUNTING POLICIES AND PROCEDURES

8330-8334	Office and other equipment: Equipment purchased for office and residential use, and other small equipment items not properly classified as major (GL series 8250-8252).
8340-8341	Special purpose vehicles: Utility vehicles and riding maintenance equipment.
8350-8351	Used furnishings: Items that would be classified under object 8240, if new.
8360	Automobiles - new: Purchase of new passenger cars.
8370-8374	Computer hardware: Cost of outright purchases of computer hardware; e.g., terminals, printers, modems, disk drives, etc.
8380-8381	Used vehicles: Includes pick-ups, vans, automobiles and special purpose vehicles purchased used.
8390-8394	Miscellaneous equipment: Firearms, hand tools and other small equipment items with a useful life of 3 years or more.
8401	Major equipment repair/improvement services: Repair or improvement services for major equipment items which are substantial and extend the useful life beyond what was originally expected or which increase the capacity or operating efficiency of the item. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.
8410-8412	Principal installment/lease purchase: Principal portion of installment purchases and lease payments on capital leases. Contact your accounting liaison for guidance on determination of capital leases. A copy of all lease agreements must be forwarded to the Controller's Office and an amortization schedule breaking down the lease payments into principal and interest will be furnished to the agency. Interest portion of payment is to be coded to the interest expense series (See definition for GL series 7270-7279).

8430-8499 – BOND AND REMIT SERIES

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
8430	Arbitrage Payments: Payments to the US Government for arbitrage costs associated with bond issues.
8470	Refunding Payments: Costs associated with the refunding of bond issues.
8499	Remit to Federal Government: For various payments to the federal government. <i>Do not use without contacting Controller's Office for approval.</i>

8500 – AID TO NEVADA GOVERNMENTAL UNITS SERIES

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
8501-8549	Aid to Nevada counties and cities.
8550-8551	Aid to Nevada boards and commissions.
8560-8599	Aid to other Nevada governmental units.

8600 – AID FOR EDUCATION AND TRAINING SERIES

<u>GL SERIES</u>	<u>TITLE AND DEFINITION</u>
8601-8619	Aid for school districts.
8620-8639	Aid for private schools, charter schools and training institutes.
8640-8649	Aid for institutions of higher education.
8651	Intergovernmental – Other – <i>for Controller's Office use only.</i>
8660-8699	Aid for private schools, charter schools and training institutes (<i>continuation of 8620-8639</i>).

ACCOUNTING POLICIES AND PROCEDURES

8700 – AID OR GRANT SERIES

GL SERIES

TITLE AND DEFINITION

8700-8740

Aid to individuals: Payments to clients for welfare and other public assistance benefits, including non-medical payments from the State fund for victims of crime.

- 8730 – **Work training program:** Payments by the Welfare Division to a client for taking part in a work-training program where the payments do not total more than the welfare benefits the client would have received otherwise. If it is not known if payments will exceed aid, use GL 8729.
- 8731 – **Work Training Program Stipends:** Payments by the Welfare Division to a client for taking part in a work-training program where the payments exceed the welfare benefits the client would have received otherwise. The entire amount is considered to be income to the client. Payments to clients under these conditions are reportable to the Internal Revenue Service as miscellaneous income.

8741

Subsidy to individuals: payments to individuals for subsidies. Reportable to the Internal Revenue Service as miscellaneous other income.

8750-8759

Aid to private service providers: Aid payments to service providers to benefit clients. These can include payments for professional services, transportation, training, rehabilitation or attendant care. Payments to outside vendors for services are reportable to the Internal Revenue Service as miscellaneous income.

8770-8779

Respite Care, Foster Care and Client Rent:

- 8770-8772 – Payments to individuals or entities who care for clients on a temporary basis in place of the parents or foster parents (Respite Care). These payments are reportable to the Internal Revenue Service as miscellaneous income.
- 8773-8774 – Payments to individuals providing foster care in their homes to less than 5 qualified foster individuals 19 or older; or payments to individuals providing difficulty of care assistance to less than 5 qualified foster individuals 19 or older or less than 10 qualified foster individuals under 19. Not reportable to the Internal Revenue Service for 1099 purposes. NOTE: for contracted foster care payments, use GL series 7077-7078; for payments to institutions, use GL 8776 or 8777.
- 8775 – Reimbursements to foster care providers for medical expenses. Not reportable to the Internal Revenue Service for 1099 purposes.
- 8776-8777 – Payments to professional foster care providers, institutions and individuals providing either : 1) foster care to more than 5 qualified foster individuals 19 or older; or 2) difficulty of care assistance to more than 5 qualified foster individuals 19 or older or more than 10 qualified foster individuals under 19. These payments are reportable to the Internal Revenue Service as miscellaneous income.
- 8778 – Payments for living quarters or non-state owned equipment on behalf of clients. These payments are reportable to the Internal Revenue Service as rental income.
- 8779 – Payments to real estate agents for living quarters on behalf of clients. If you do not know if the payee is a real estate agent, use GL 8778.

ACCOUNTING POLICIES AND PROCEDURES

8780-8789	Aid to non-profit service providers: Aid payments to non-profit service providers to benefit clients. These can include payments for professional services, transportation, training, rehabilitation or attendant care.
8795-8797	Grants: Grant payments to individuals or organizations, including certain federal or state energy grants and other grants financed by the federal or state government such as grants to promote the arts. Federal grants are ordinarily taxable unless stated otherwise in the enabling legislation. Grants are reportable to the Internal Revenue Service as grant income.
8798-8799	Non-taxable grants: Grant payments to individuals or organizations where the enabling legislation states the grant is not taxable. Proof of the tax-exempt status must be on file with the Controller's Office.
8801-8999	Various expenses/expenditures: <i>These general ledger numbers should not be used without contacting the Controller's Office for approval.</i>

9000 – TRANSFER/DISBURSEMENT SERIES

GL SERIES

TITLE AND DEFINITION

9001-9169	Transfers out to State agencies: All inter/intra-fund transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. Must be offset by a transfer-in GL in the series 4600-4781, except as noted below. ➤ 9159 – Payments to the General Fund for the Statewide Cost Allocation Plan. Must be offset by GL 3276.
9170-9699	Translating/Pass-through disbursements: <i>Do not use without contacting Controller's Office for approval.</i> Not an expenditure, but represents reduction to a liability or increase to an asset. These GL's translate to an asset or liability balance sheet account and generally represent the disbursement of cash received by the State in a pass-through capacity. For more information, see guidance in section on Accounting for Pass-Through Resources.
9700-9709	Translating/Inventory: Inventoried items purchased for resale to the public.
9710-9744	Translating disbursements: <i>Do not use without contacting Controller's Office for approval.</i> Not an expenditure, but represents reduction to a liability or increase to an asset. These GL's translate to an asset or liability balance sheet account.
9760-9769	Fund level transfers: <i>reserved for Controller's Office use only.</i>
9770-9827	Other disbursements: <i>These general ledger numbers should not be used without contacting the Controller's Office for approval.</i>