

Expense Types / Product Categories

Type / Category	Description
Business Travel	if PD use Professional Development, if Student Trip use Student Trip
Capital Asset Under Construction	Cost per item => \$1,000 and useful life greater than one year
Capital Bond Acquisition Costs	Cost per item => \$1,000 and useful life greater than one year
Capital Building Improvement	Cost per item => \$1,000 and useful life greater than one year
Capital Equipment	Cost per item => \$1,000 and useful life greater than one year
Capital Fees	Cost per item => \$1,000 and useful life greater than one year
Capital Fixtures and Office Equipment	Cost per item => \$1,000 and useful life greater than one year
Capital Furniture	Cost per item => \$1,000 and useful life greater than one year
Capital Grounds	Cost per item => \$1,000 and useful life greater than one year
Capital Land	Cost per item => \$1,000 and useful life greater than one year
Capital Leased Equipment	Cost per item => \$1,000 and useful life greater than one year
Capital Machinery and Equipment	Cost per item => \$1,000 and useful life greater than one year
Capital Master Plan	Cost per item => \$1,000 and useful life greater than one year
Capital Network Hardware	Cost per item => \$1,000 and useful life greater than one year
Capital Network/ Communication Software	Cost per item => \$1,000 and useful life greater than one year
Capital Personal Computers	Cost per item => \$1,000 and useful life greater than one year >\$999.99 not printers, servers, etc.
Capital Technology (Including Wiring)	Cost per item => \$1,000 and useful life greater than one year
Capital Transportation Assets	Cost per item => \$1,000 and useful life greater than one year
Club expenses	Student clubs only
Committee/Board Expenses	Includes committee expenses like Green Committee, Board of Trustees and other committees not solely in one department
Consumables	paint, paper, ph strips, similar single use or quickly used items
Employee Benefits (H/R use only)	
Employee Relations	Employee recognition items
Equipment (\$150-\$999ea)	Lasting components <\$1,000
Equipment Rental	Self-explanatory
Furniture (\$150-\$999ea)	Furniture < \$1,000 per item
Internal Repair and Maintenance	Parts used for internal repairs
Logo Items	Harker items purchased for gifts and giveaways
Meals & Entertainment expenses	Only if not PD (should go to Professional Development and not Student Trip (should go to Student Trip)
Memberships, Dues or Subscriptions	Professional organizations, periodicals, etc. (not database subscriptions)
Outside Facility rental	Self-explanatory
Outside Printing	Self-explanatory

Outside Services & Consulting	If not described elsewhere
Postage & Freight	Outbound only
Prof.Dev/Training Meals	Only for meals during PD/Training travel / events
Prof.Dev/Training Other	All other training/PD expenses
Prof.Dev/Training Registration	Registration, fees for training or PD events
Public relations and Marketing	Self-explanatory
Recruitment/Relocation expenses	Self-explanatory
Regulatory Fees	Self-explanatory
Reimbursable Expenses (Resale)	Used for items to be billed to students/families, includes uniforms & costumes if billed to student/family
Safety and Ergonomic Expenses	Self-explanatory
Scholarship & Honorariums	Not used for suppliers of > \$600/year
Software as a Service Expenses	Cloud hosted services, PCR, Schoology, SAP. (Most direct use software Adobe Creative Suite, etc. will be supplies)
Student trips	Expenses incurred on non-competition student trips, field trips, etc. (If competition use Tournament/Competition expenses)
Supplies	Non-consumable, non-capital, non-equipment. When in doubt use for other. Includes scissors, staplers, posters, classroom décor, non-capital software (no cloud storage), etc.
Telecommunications	Internet access, intra-campus communication, phone bills
TextBook Expenses	Purchased for student use, not for resale (if resale use Reimbursable Expenses (Resale))
Tournament/Competition expenses	Any and all competitions whether athletic, debate, Intel, etc.
Uniforms and Costumes	To be kept by the school, not for resale (if resale use Reimbursable Expenses (Resale))
Utilities Expenses	Electricity, water, gas, etc.