

IAIA GL ACCOUNT CODES

| ACCOUNT NUMBERS | | |
|-----------------|---|--|
| ACCT | IAIA DESCRIPTION | USES & EXAMPLES |
| 5100 | Salaries Faculty | Salaries for faculty |
| 5101 | Salaries Adjunct Faculty | Salaries for adjuncts |
| 5102 | Salaries Staff | Salaries for staff |
| 5104 | Student Workers - temporary, non-WorkStudy | Salaries for Student Workers - temporary, non-WorkStudy |
| 5105 | Institutional Work Study / Student Internships | Salaries for work study students |
| 5111 | Social Security | FICA taxes 7.65% |
| 5115 | Retirement savings benefit | 403B benefit 4% + 2% match |
| 5120 | Insurance benefit | Medical, Dental, Vision, Life, STD, LTD (IAIA cost) |
| 5122 | Nontaxable Fringe Benefits (Fitness) | Fitness benefit \$150 |
| 5210 | Accreditation | Any costs associated with obtaining/maintaining academic accreditation. |
| 5215 | Acquisitions - permanent art or books | Art for internal building or campus display, museum permanent collection, library book collection. |
| 5220 | Activities - students | Costs related to student outings/events |
| 5230 | Advertising - promotional | Advertising costs related to the promotion of any IAIA component or event, but NOT advertising for job vacancies (use acct 5590 for that purpose). |
| 5300 | Camera, film & video supplies | Consumable photographic/video supplies |
| 5350 | Contributions/Gifts/Awards | Contributions, gifts or awards given by IAIA |
| 5360 | Copier supplies & charges | Consumable photocopy supplies and photocopying charges paid to others |
| 5380 | Dues & Memberships | Professional Dues & Memberships |
| 5400 | Exhibit Costs | Cost of setting up a show booth, an exhibit, or for recruitment |
| 5420 | Food & catering | Food & catering costs for events other than "meeting costs", for which acct 5570 should be used |
| 5480 | Indirect Costs | Costs eligible for recovery from grant /contract revenues. |
| 5495 | Instructional supplies | Consumable supplies for educational purposes eg. Classroom/studio |
| 5560 | Licenses & Permits | Items such as software licenses, parking permits, etc. |
| 5570 | Meeting Costs | Food & other costs associated with business meetings |
| 5585 | Office Supplies | Consumable office AND computer supplies. |
| 5590 | Personnel search - advertising | Advertising costs related to recruiting for IAIA staffing needs. |
| 5591 | Personnel search - finder's fees | Payment to an agency for bringing in an employee |
| 5592 | Personnel search - travel | Travel costs related to bringing applicants in for interviews |
| 5595 | Postage, Freight & Delivery | Costs associated with postage UPS, FEDEX, freight charges, courier services (cost of sending OUT of IAIA). |
| 5600 | Printing | Booklets, catalogs, museum shows |
| 5610 | Program Development | Costs related to developing educational or public-service programs |
| 5650 | Receptions & Shows | Museum openings, gala, Institutional Advancement events |
| 5662 | Scholarships & Fellowships | Student scholarships |
| 5670 | Solicitation & Cultivation | Costs for Fund Raising by Institutional Advancement |
| 5675 | Stipends & honoraria | Stipends/honoraria paid to trustees and others BUT NOT visiting artists/lecturers. For that use acct 5900 |
| 5680 | Subscriptions & Publications | Magazine and Professional Subscriptions, Books |
| 5900 | Visiting artists/lecturers - fees/honoraria | Fees paid to guest lecturers, visiting artists |
| 5901 | Visiting artists/lecturers - travel | Travel for bringing in artists and lecturers for enhancement of IAIA programs. |
| 5902 | Visiting artists/lecturers - accommodations and meals | Hotel & per diem (includes all tips) for visiting artists and lecturers. |
| 6008 | Computer equip & software under \$5,000 | Computer hardware & software that cost less than \$5,000 |
| 6010 | Equip/Furniture under \$5,000 | Equipment & furniture that cost less than \$5,000 |
| 6013 | Computer equip & software >= \$5,000 | Computer hardware & software that cost more than \$5,000 |
| 6015 | Equip/Furniture over \$5,000 | Equipment & furniture that cost more than \$5,000 |
| 6110 | Leasing - equipment | Leasing for equipment OTHER THAN vehicles. Use acct 6750 for that purpose. |
| 6120 | Leasing - facilities | Leasing/renting a room or storage space |
| 6220 | Janitorial services & supplies | Museum, campus contracted janitorial services & their supplies |

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| 6235 | Maintenance - equipment & software | Maintenance type contracts: Copier repair, exterminator contracts |
| 6240 | Maintenance - facilities | A/C services, carpet cleaning, etc |
| 6245 | Maintenance - grounds | Landscaping, snow & ice removal, etc. |
| 6250 | Maintenance - supplies | Building maintenance supplies OTHER THAN janitorial supplies, which go to acct 6220 |
| 6280 | Security contract services | Museum/Campus contracted security services |
| 6325 | Consultants/Professional Services | Fees and other charges paid to consultants & other professional service providers hired under contract. DO NOT USE for maintenance type contracts |
| 6420 | Training - fees & materials | Cost of training session fees and materials for <u>IAIA employees</u> |
| 6450 | Training - accommodations and meals | Employee Hotel & per diem (includes all tips) costs for training purposes. |
| 6480 | Training - travel | Employee travel for training purposes. |
| 6510 | Travel - accomodation & meals | Hotel & per diem (includes all tips) |
| 6550 | Travel - mileage | Use of staff-owned vehicles. |
| 6580 | Travel - transportation | Airfares and rental vehicles |
| 6620 | Utilities - electric | PNM |
| 6630 | Utilities - garbage | City of Santa Fe, Ranchland utility |
| 6635 | Utilities - gas | New Mexico Gas |
| 6680 | Utilities - telephone | Qwest, Time Warner Telecom, Verizon |
| 6695 | Utilities - water & sewer | City of Santa Fe, Ranchland utility |
| 6730 | Vehicles (IAIA) - fuel & lubricants | IAIA owned vehicles |
| 6740 | Vehicles (IAIA) - insurance & fees | IAIA owned vehicles |
| 6750 | Vehicles - leasing | GSA vehicles |
| 6770 | Vehicles (IAIA) - repairs & maint | IAIA owned vehicles |
| 8010 | Construction - architectural & engineering | Architectural design, Engineering, Construction Mgmt. and Project Inspection fees |
| 8011 | Construction - site development | Includes utility expansion, civil/site preparation |
| 8012 | Construction | Project related; not supplies/materials |
| 8013 | Building renovations | Renovations to existing buildings |