



WISCONSIN ACCOUNTING MANUAL
 Department of Administration – State Controller’s Office

Section	02	CHARTFIELD CODING	Effective Date	7/1/2015
Sub-section	03	Account Sub-Classification Descriptions	Revision Date	04/17/2019
SAM Ref	n/a			

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I. ACCOUNT CODES

Account codes established in the centralized accounting system are classified to facilitate various reporting and management processes. These accounts are categorized generally as either balance sheet types - 1) assets, 2) liabilities, and 3) equity, or operating statement types - 4) revenues and 5) expenditures.

A detailed table listing all account codes is provided in the subsequent subsection of the appendix. That table presents the detailed account titles and codes used on the central accounting system. This subsection demonstrates the higher level categorization and structure of those individual account codes. Please consider the structure described in this subsection in conjunction with that separate detailed account codes listing.

Where noted, certain accounts are not to be used in day-to-day transaction processing but rather for periodic reporting purposes (i.e., monthly, quarterly or annual reporting). The need for, and frequency of, using these accounts must be assessed on an agency-by-agency basis.

In addition, financial reporting transactions posted in the CAFR are recorded using specific ‘alpha’ accounts which are not available in the ACTUALS ledger. Guidance regarding usage of those accounts for the purpose of annual CAFR reporting is provided by the Financial Reporting Section of the Controller’s office in a separate and annually updated “GAAP Conversion Manual.”

Moreover, where noted, the use of some accounts is limited to specific types of transactions. Agencies should not record transactions to these accounts, except for the described activity, without prior SCO approval.

Note: While some specific accounts are listed, not all accounts available in the system are mentioned. Every effort has been made to fully classify the broader ranges of accounts and to make note of commonly used accounts and account code ranges. Additionally, some legacy terminology has been kept as a hold-over without updates to reflect changes in process due to STAR Implementation. As a result, some descriptions will in part reflect obsolete system processes without analogous processes in STAR.



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II. BALANCE SHEET ACCOUNTS

Balance sheets are financial statements which disclose assets, liabilities and equity of an entity as of a specified date. The scheme by which balance sheet accounts are organized is presented below at a summary level.

A. ASSETS (Account Type A)

Asset accounts begin with the number 1.

1. Cash & Cash Equivalents (1000000-1180000)

An account reflecting currency, coin, checks, money orders and bankers' drafts on hand or on deposit with banks or other financial institutions. This account also includes cash equivalents, which are short-term, liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in interest rates (generally, only investments with original maturities of three months or less to the entity holding the investment).

Note: SCO adjusts the Investment Pool and Treasurer's Cash accounts daily to reflect the purchase or sale of investment pool shares as warranted by each fund’s cash transactions for the day. Per policy, on an individual fund basis, treasurer’s cash should equal less than \$1000. Excess cash is invested in the investment pool in order to earn interest for funds with positive cash balances.

a) Treasurer's Cash (Account 1000000)

Most daily cash transactions are recorded to this account. For example, Cash Receipts (CR's) automatically default to this account.

b) Investment Pool (Account 1100000)

To report each fund's share of the State Investment Pool

c) Additional Contingent Fund Cash Accounts

To reflect the amounts authorized for and remitted to agencies per State policy

i. Petty Cash (Account 1122000)

ii. Change (Account 1123000)

iii. Checking (Account 1125000)

d) Deposited Cash to meet Minimum Balance Requirement (Account 1128000)

To record up to \$500 in minimum cash deposits made into bank accounts to avoid monthly service charges. Entries are only made to these accounts when the amount authorized is increased or decreased. See State Accounting Manual, Volume I - Accounting Policies and Procedures, Section V - Expenditures, Sub-Section 9 - Contingent Funds, for further discussion on these types of transactions.

2. Investments (1200000-1299999)

An account, which represents securities and real estate, held for the production of revenues in the



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form of interest, dividends, etc. Investments are generally long-term securities (i.e., having a maturity date greater than 90 days of the date acquired/purchased) typically held to maturity and redeemed.

3. **Taxes Receivable (1300000, 1305000)**
 Predominantly for Department of Revenue’s use.

4. **Loans Receivables (1300000-1349999; 1431000-1435000)**
 Includes various agency specific loan program accounts.

5. **Other Receivables (1350000-1429999; 1440000-1499000)**
 An account reflecting amounts due from private persons or organizations for goods and services furnished by the state (but not including amounts due from other funds, other governments or component units). In addition to the many agency-specific receivable accounts, this series includes the generic:

- a) **Accounts Receivable - Intra/Inter Billing (Account 1350000)**
 To record receivables in the billing agency when the InterUnit Billing module is used to generate bills. Receivables have to be established when the bill (i.e. cash payment) is not settled immediately. *Receivables of this type will typically only be established through automatically-generated template entries.*
- b) **Accounts Receivable (Invoiced) (Account 1351000)**
 To record agency non-ARS billed receivables.
- c) **Accounts Receivable (Unbilled) (Account 1351500)**
 To record revenue to the appropriate fiscal year at year-end – for accruing receivables which have not yet been billed. *This account is to be used for periodic reporting purposes.*
- d) **Accounts Receivable (Between Year) (Account 1352000)**
 To record revenue to the appropriate fiscal year at year-end.
- e) **Accounts Receivable (Journal Voucher) (Account 1353000)**
 To record receivables with a journal entry.
- f) **Travel Advances**
 These receivable accounts should be used to record employee travel advances. Agencies should refer to Section V - 10 of the Manual for further guidance regarding the use of these accounts.



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- i.Travel Advance - Continuous (1421000)
- ii.Travel Advance - Occasional (1425000)

6. Due from Other Funds (1500000-1550000)

To record amounts due from other funds, typically for goods and services rendered.

7. Due from Component Units (1580000)

To record amounts due from component units, typically for goods and services rendered.

8. Interfund Receivables (1600000)

To record amounts loaned from one fund to another to cover short-term cash overdrafts. **This account is to be used for periodic reporting purposes.**

9. Due from Other Governments (1700000-175000)

An account reflecting amounts due from another government, including amounts due from various units of governments including:

- | | | |
|--------------------|----------------------------|-----------------------------|
| Federal Government | School Districts | Vocational School Districts |
| Counties | Cities, Villages and Towns | Other States & Tribes |

When establishing/accounting for the collection of receivables from other governments, agencies should utilize the appropriate account code in this account series.

10. Inventories (1760000-1770000)

Reflects the cost of goods held for resale or use in operations. **This account is currently used for periodic reporting purposes.**

11. Prepaid Items (1800000-1840000)

To record payments in advance of the receipt of goods or services.

12. Other Assets (1990000-1995000)

Assets that do not meet the definition of assets listed above. **These assets are primarily used for periodic reporting purposes.** Use of these codes is restricted to the following activities:

- a) Lottery Grand Prize Deposits (1990000)
- b) Unclaimed Property Program Assets (General Fund)
- c) Bank & Insurance Company Deposits
- d) Certain Assets Held by the Veterans Mortgage Loan Program

Note: b, c, and d all recorded under account code 1995000



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B. LIABILITIES (Account Type L)

Liability accounts begin with the number 2.

1. Accounts Payable and Other Accrued Liabilities (2000000-2299000)

An account reflecting amounts due to private persons or organizations for goods and services received by a government (but not including amounts due to other funds, component units or other governments).

- a) **Accounts Payable (2000000)**
Formerly processed through use of the Payment Voucher (P1)
- b) **Vouchers Payable (Between Year) (2001000)**
To record expenditures to the appropriate fiscal year at year-end
- c) **Accounts Payable - Inter/Intra Unit Billing Payable (2004000)**
To record payables in the paying agency when the InterUnit Billing module is used to generate bills. Payables have to be established when the bill (i.e. cash payment) is not settled immediately. **Payables of this type will typically only be established through automatically-generated template entries.**
- d) **Salaries and Fringe Benefits Payable (2051000 - 2061000)**
To reflect the State's share of certain payroll-related liabilities
- e) **Pension Bond Contributions Payable (2065000)**
- f) **Taxable/Nontaxable Travel Payable (2080000 - 2090000)**
- g) **Payroll Deductions Payable (5100000 - 5199000)**
To reflect the employees' payroll deductions
- h) **Cancelled Drafts (2280000)**

2. Due to Other Funds (2300000-2420000)

Reflects amounts due to other funds, typically for goods and services received.

3. Sales Tax Liability (2430000-2433000)

Reflects amounts due for Sales Taxes to the State (2430000), Counties (2431000) or others.

4. Due to Component Units (2440000)

Reflects amounts due to component units, typically for goods and services received.



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5. **Interfund Payables (2450000)**

To report cash overdrafts. The fund temporarily lending the cash must record an offsetting entry to Interfund Receivables (Account 3900). **This account is used for periodic reporting purposes.**

6. **Due to Other Governments (2500000 - 2550000)**

An account reflecting the amounts due to other governments, including amounts due to the following governmental units:

- | | | |
|--------------------|----------------------------|-----------------------------|
| Federal Government | School Districts | Vocational School Districts |
| Counties | Cities, Villages and Towns | Other States & Tribes |

7. **Tax Refunds Payable (2600000)**

An account used to report the liability for tax refunds (e.g., individual and corporate income tax refunds). **This account is used for periodic reporting purposes.**

8. **Tax and Other Deposits (2601000-2799000)**

A liability account used to reflect deposits of moneys made by individuals/corporations, where the ultimate disposition of the deposit depends on future circumstances or events. For example: the deposit may either be returned to an individual or considered revenue of the state depending on performance of an act by that individual.

These accounts include the generic Deposits Held in Custody for Others (Account 2700) and Security Deposits (Account 2750), along with various agency-specific accounts.

9. **Unearned Revenue (2800000-2839000)**

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Examples include:

- a) Federal grants received but not earned because the expenditure has not been made (given that expenditure is the prime factor for determining eligibility).
- b) Advanced collection of customer billings for which service or goods have not yet been provided.

10. **Escheatment Liability (2845000)**

11. **Interest Payable (28500000)**

This account is used to record interest costs (e.g., interest on bonds payable) related to the current or prior periods, but not due until a later date. **This account is used primarily for periodic reporting purposes.**



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12. **Operating Notes Payable (2880000)**

This account is used to record the liability relating to operating notes, which generally are a short-term financing mechanism used to supply working cash.



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C. FUND EQUITY / NET ASSETS (Account Type Q)

Fund Equity accounts begin with the number 3.

1. Fund Balances - Reserved (3500000-3750000)

An account used to segregate the portion of the fund balance that is not appropriable for expenditure or that is legally segregated for a specific future use. These accounts include:

- a) Reserved for Encumbrances (Account 3500000) (These account reflects outstanding Purchase Orders (PO's and PD's)
- b) Reserved for Wisconsin Retirement System Employer Accumulations (Account 3630000)

2. Fund Balances - Unreserved, Undesignated (3990000)

An account that shows the portion of fund balance that is not reserved and not designated.



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III. OPERATING STATEMENT ACCOUNT CODES

Operating Statement Accounts include revenues which provide resources as well as expenditures (expenses) which show the uses of those resources. These accounts also include transfers and other accounts which are used to show the flow of resources and purposes of the activity which is recorded in the accounting system. . The scheme by which operating statement accounts are organized is presented below at a summary level. As a general rule, these accounts capture more detail than balance sheet accounts, so categories are more highly summarized here to show the logical groupings of the accounts.

A. REVENUES (Account Type R)

Revenue codes represent inflows of resources. They begin with the numbers 4, 5, and 6.

1. Taxes (4001000 through 4499000)

Compulsory charges levied by governments on their citizens and other taxpayers to finance services performed for the common benefit.

2. Intergovernmental Revenues (4500000 through 4599900)

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

3. Licenses and Permits (4600000 through 4999000)

Licenses and permits are charges for the privilege of engaging in a regulated activity often over a particular period of time. Examples include fishing licenses, building permits, plan reviews, auto registrations and driver's licenses. Also included under this category are assessments, which are compulsory charges made against all members of certain industries doing business in Wisconsin. Examples include regulatory charges for the insurance, banking and utility industries, as well as, charges against the insurance industry to finance various supplemental insurance programs.

4. Charges for Goods and Services (5000000 through 5630000)

Charges for goods result from sale of products including such diverse items as lottery tickets, farm products, documents and excess energy. Charges for services result from services furnished including audits, legal services, patient care, microfilming, and rentals. Also included under this category are fees from flat charges for tuition, transcripts, examinations, admissions, inspections, and other services.



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5. Participant Contributions (5700000 through 5799000)

Revenues collected by the Departments of Employee Trust Funds and Workforce Development from individuals, other governments or funds for pension and other fringe benefit programs.

6. Investment and Interest Income (5800000 through 5889000)

Revenue from interest and dividends received from pool shares and investment holdings.

7. Gifts and Donations (5890000 through 5899000)

Revenue from gifts, grants and bequests from non-governmental sources.

8. Fines and Forfeitures (5900000 through 5919000)

Revenue collected for fines and penalty assessments.

9. Miscellaneous Revenues (5920000 through 5999000)

Various insignificant revenues that do not fall under any of the other revenue source categories.

10. Other Financing Sources (6000000 through 6499000)

Other financing sources include resources from capital leases, proceeds from sale of bonds, and proceeds from material sales of general fixed assets.

11. Revenue Clearing (6999000)



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B. EXPENDITURES (Account Type E)

Expenditure (Expense) codes represent uses of resources. They begin with the numbers 7, 8, and 9. The most common categorization of these is given below.

1. **Classified Civil Service Salaries**

a) **7000000 Classified Civil Service Salaries**

Salaries and wages paid to employees in the classified civil service as provided under Wis. Stat. Sec. 230.08(3).

Do Not Charge: Classified civil service salaries – IT (use 7020000); classified limited term employee salaries (use 7150000); provisional limited term employee salaries (use 7160000); unclassified civil service salaries (use 7100000); project position salaries (use 7130000).

b) **7005000 Relocation Incentive Award**

(can only be used on supplemental payrolls, cannot be done on a pay adjustment).

c) **7010000 Seasonal Employee Salaries**

d) **7020000 Classified Civil Service Salaries – IT**

Salaries and wages paid to employees in the classified civil service who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation. Include management information specialists, supervisors, technicians, record librarians, computer operators, etc.

Do Not Charge: Non-IT classified civil service salaries (use 7000000); classified limited term employee salaries – IT (use 7155000); unclassified civil service salaries - IT (use 7100000); project position salaries – IT (use 7130000).

e) **7155000 Classified Limited Term Employee Salaries – IT**

Salaries and wages paid to classified limited term employees who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation.

Do Not Charge: Classified civil service salaries - IT (use 7020000); non-IT classified limited term employee salaries (use 7150000); provisional limited term employee salaries (use 7160000); unclassified civil service salaries - IT (use 7101000); project position salaries – IT (use 7135000).



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f) 7150000 Classified Limited Term Employee Salaries

Salaries and wages paid to classified employees based on a limited term appointment as provided under Wis. Stat. Sec. 230.26(1).

Do Not Charge: Classified civil service salaries (use 7000000); classified limited term employee salaries - IT (use 7155000); provisional limited term employee salaries (use 7160000); unclassified civil service salaries (use 7100000); unclassified limited term employee salaries (use 7190000); project position salaries (use 7130000).

g) 7160000 Provisional Limited Term Employee Salaries

Salaries and wages of employees who have been appointed provisionally, to fill a vacancy until an appointment can be made from a register established after an announcement of competition for the position as specified under Wis. Stat. Sec. 230.26(2). Include all such employee salaries whether their work involves information technology (IT) or not.

Do Not Charge: Classified civil service salaries (use 7010000); nonprovisional limited term employee salaries (use 7150000); unclassified civil service salaries (use 7100000); unclassified limited term employee salaries (use 7190000); project position salaries (use 7130000).

h) 7070000 Salaries, Reimbursements to other State Departments & Municipalities

i) 7071000 Length of Service Bonus

j) 7075000 Salary Related Legal Settlements – Classified

Payments of back wages and salary related legal settlements to current or former state employees in the classified civil service.

Do Not Charge: Salary related legal settlements – unclassified (use 7115000), nonsalary related legal settlements (use 7280000), damage & other claims awards (use 7840000).

k) 7077000 Termination Payments for Unused Leave

Termination (lump-sum) payments for sabbatical and unused leave (Central Payroll System earnings types LAN, LAR, LSN, LSR).

l) 7079000 Exceptional Performance Awards

Exceptional performance of classified, nonrepresented employees. Lump sum payments recognizing excellent service.



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- m) 7094000 Salary Activity Allocation/Transfer
- n) 7095000 Fifth Week Vacation Pay
- o) 7096000 Salary Distribution
- p) 7097000 Refund of Personal Services Costs

Use to account for reimbursement of personal services costs associated with the temporary interchange of personnel as authorized under Wis. Stat. Sec. 230.047.

- q) 7098000 Salaries Paid After Death – Classified

2. **Unclassified Civil Service Salaries**

- a) 7100000 **Unclassified Civil Service Salaries**

Salaries and wages paid to employees in the unclassified service as provided under Wis. Stat Sec. 230.08(2). Unclassified employees include teachers, faculty members, all elected officials, legislative employees, administrative staff members whose appointments are in the unclassified service, department heads and other appointed officials.

Do Not Charge: Classified civil service salaries (use 7000000); classified limited term employee salaries (use 7150000); provisional limited term employee salaries (use code 7160000); unclassified civil service salaries – IT (use 7101000); project position salaries (use 7130000).

- b) 7101000 **Unclassified Civil Service Salaries – IT**

Salaries and wages paid to employees in the unclassified civil service who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation.

Do Not Charge: Classified civil service salaries - IT (use 7020000); classified limited term employee salaries - IT (use 7155000); provisional limited term employee salaries (use 7160000); non-IT unclassified civil service salaries (use 7100000); project position salaries - IT (use 7135000).

- c) 7165000 **Student Salaries**
- d) 7105000 **Research Assistant Salaries**
- e) 7170000 **Work Study – Reimbursement**

Hours worked by student employees partially funded by the Federal Work Study Program.



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- f) 7109000 Other Assistant Salaries
- g) 7175000 Per Diem – Unclassified

Per diem payments permitted by statute to members of policy-making boards. [See Wis. Stat. Secs. 15.07(5)(a) through (y)].

- h) 7110000 Performance Awards

Payments for Investment Performance under Wis. Stat. Sec. 25.156(6)

- i) 7180000 Reserve Judge Salaries
- j) 7185000 Board Member Salaries
- k) 7190000 Unclassified Limited Term Employee Salaries

Salaries and wages paid to unclassified employees based on a limited term appointment as provided under Wis. Stat. Sec. 230.26(1).

Do Not Charge: Classified civil service salaries (use 7000000); classified limited term employee salaries (use 7150000); provisional limited term employee salaries (use 7160000); unclassified civil service salaries (use 7100000); project position salaries (use 7130000).

- l) 7115000 Salary Related Legal Settlements – Unclassified

Payments of back wages and salary related legal settlements to current or former state employees in the unclassified civil service.

Do Not Charge: Salary related legal settlements – classified (use 7075000); non-salary related legal settlements (use 7280000); damage & other claims awards (use 7840000).

- m) 7119000 Salaries Paid After Death – Unclassified
- n) 7130000 Project Position Salaries

Salaries and wages of project employees as specified under Wis. Stat Sec. 230.27. These employees receive all rights and privileges authorized for employees coded 1100, except tenure, transfer, reinstatement, promotion eligibility and layoff benefits.

Do Not Charge: Classified civil service salaries (use 7000000); classified limited term employee salaries (use 7150000); provisional limited term employee salaries (use 7160000); unclassified civil service salaries (use 7100000); unclassified limited term employee salaries (use 7190000); project position salaries – IT (use 7130000).



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o) 7135000 Project Position Salaries – IT

Salaries and wages of project position employees, as specified under Wis. Stat. Sec. 230.27, who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation.

Do Not Charge: Classified civil service salaries - IT (use 7020000); classified limited term employee salaries - IT (use 7155000); provisional limited term employee salaries (use 7160000); non-IT project position salaries (use 7130000).

p) 7139000 Salaries Paid After Death – Project Position

3. Fringe Benefits

a) 7201000 Fringe Benefit Variance

May be used for all differences in computing fringe benefits on a total basis compared to the amounts shown on the individual computer generated runs.

b) 7210000 Unemployment Compensation

The cost incurred by the employer for the contribution for unemployment compensation.

c) 7211000 Unemployment Compensation – LTE

d) 7218000 Workers Compensation – Claims Paid – Third Party

(Note: for use by DOA State Risk Management only)

e) 7219000 Workers Compensation – 1099 Reportable

(Note: for use by DOA State Risk Management only)

f) 7220000 Workers Compensation – Wage – Non 1099 Reportable

(Note: for use by DOA State Risk Management only)

g) 7221000 Wage Continuation Insurance

The cost incurred by the employer for wage continuation insurance coverage.



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- h) 7225000 Worker's Compensation for Inmates
- i) 7229000 Employer Contribution – Academic Retirement
- j) 7230000 Social Security

The cost incurred by the employer for teacher and other state employee benefits.

- k) 7231000 Medicare Coverage – Government Employees
- l) 7240000 Health Insurance

The cost incurred by the employer for employee health insurance coverage.

- m) 7241000 ETF Administrative Fees
- n) 7242000 Health Insurance – Graduate Assistants
- o) 7243000 Health Insurance – Sick Leave Credit – Layoff
- p) 7250000 Life Insurance

The cost incurred by the employer for employee life insurance coverage.

- q) 7260000 Early Retirement – Lump Sum Payment to ETF
- r) 7261000 Teacher – Retirement

The cost incurred by the employer for teacher retirement benefits.

- s) 7265000 Supplemental Sick Leave Conversion
- t) 7268000 Early Retirement – Unclassified Faculty/Academic Staff
- u) 7269000 Other – Retirement

The cost incurred by the employer for employee retirement benefits.

- v) 7270000 Pension Obligation Bond Payments
- w) 7277000 Fringe Term Pay – Unused Leave
- x) 7280000 Nonsalary Related Legal Settlements

Nonsalary related payments of legal settlements to current or former state employees.

Do Not Charge: Salary related legal settlements – classified (use 7075000); salary related legal settlements – unclassified (use 7175000); damage & other claims awards (use 7840000).



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- y) 7290000 Fringe Benefit Surcharge – LTE
- z) 7291000 Fringe Benefit Surcharge – Regular Employees
- aa) 7294000 Fringe Benefit Allocation/Transfer
- bb) 7296000 Fringe Benefit Distribution
- cc) 7297000 Refund of Fringe Benefit Costs

Use to account for reimbursements of fringe benefit costs associated with the temporary interchange of personnel as authorized under Wis. Stat. Sec. 230.047(3).

4. Travel and Training

- a) 7300000 Travel – Employee (Generic Expenses Module)

Travel costs (meals, lodging, transportation and incidentals) incurred by state employees, including LTEs, while traveling on regular assigned duties. Also include travel costs billed to and paid direct to the vendor by the state. For travel paid on a P-Card and not recorded in the expenses module of STAR, Refer to codes 7135000 and 73100000. Travel expenses should be recorded to the expenses module wherever possible to do so.

- b) 7310000 P-Card Travel – Employee In-State Business

Travel costs (meals, lodging, transportation and incidentals) incurred by state employees, including LTEs, while traveling within the state on regular assigned duties. Also includes travel costs billed to and paid direct to the vendor by the state. For P-Card travel to destinations outside the state, refer to code 7315000.

- c) 7315000 P-Card Travel – Employee Out-of-State Business

Travel costs (meals, lodging, transportation and incidentals) incurred by state employees, including LTEs, while traveling out- of-state to conduct regular assigned duties. Also include travel costs billed to and paid directly to the vendor by the state. For the cost of tuition and fees in connection with job or career related training and development, refer to codes 7350000 and 7351000.

- d) 7320000 Fleet Charges – Use of State Vehicles

Charges for business use of state vehicles. This includes charges on the General Services Billing.

- e) 7325000 Fleet Charges – Use of State Air Fleet

Charges for business use of state air fleet. This includes charges on the General Services Billing.



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f) 7330000 Travel – Moving Expense

Reimbursements to employees for moves and temporary lodging allowance including the cost of mileage and any costs paid directly to the mover.

g) 7341000 Travel Expenses – Non-State Employee

Reimbursements to non-state employees including volunteers and applicant interview candidates, for travel expenses that are actual, reasonable and supported by required receipts.

h) 7350000 Tuition & Fees – Non-Reportable Training & Development

Tuition and fees at educational institutions for training and educational endeavors that are taken to maintain or improve the skills required of the employee to perform the job. Related travel expenses including registration fees should be coded to 7300000 or 7350000.

i) 7351000 Tuition & Fees – IRS Reportable Training & Development

Tuition and fees for training and educational endeavors that are taken to qualify the employee for a new trade or profession or are taken for general aspirations rather than to maintain or improve current job skills. This may include courses taken at a recognized educational institution or privately sponsored training such as CPA review courses. Related travel expense should be coded to 7300000 or 7351000. (Note: Reimbursements that qualify as "career related" training and development are currently subject to tax withholding and W-2 reporting if certain conditions are met.)

j) 7355000 Legislator's Per Diem – In Session

Per Diem payments to members of the legislature for in-session food and lodging as authorized by Wis. Stat. Sec. 13.123(1).

k) 7359000 Legislator's Allowance – Out of Session

Expenditures for legislators' monthly out of session allowance for postage and clerical assistance in accordance with Wis. Stat. Sec. 13.123(2).

5. Telecommunication

a) 7370000 Telephone & Other Telecommunications Equipment & Services

Includes all recurring charges for centrex and non-centrex local telephone service, all equipment charges (leased or rented from a common carrier or private vendor), telephone central office



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trunks, intercom systems, telex service, telephone paging, teletypewriter, telephone answering services, and telephone lines for facsimile machines, modems and answering machines.

b) 7375000 Long Distance Telephone Charges – Non-STS

Includes all long distance telephone charges excluding the State Telecommunications System (STS) which should be coded to 7380000 and cellular phone roaming charges which should be coded to 7390000.

c) 7377000 Additional Local Calls

Charges from local telephone companies for additional local calls. Charges for additional calls on a cell phone should be coded to 7390000.

d) 7379000 One Time Charges For Installation/Modifications

Non-recurring charges for installations, moves, and changes for centrex and non-centrex local service, voice access circuit charges (STS access lines) and the Consolidated Data Network. Charges can be billed by either the vendor or the DOA General Services Billing System. Any charges for modifications to a cell phone service should be charged to 7390000 and charges for cell phone equipment should be charged to 7395000.

e) 7380000 State Telecom System (STS) Calls

Calls made over the STS and billed via the DOA General Services Billing System or by an external vendor.

f) 7385000 STS Access Lines & BadgerNet Converged Network (BCN)

Recurring monthly voice access circuit (STS access lines) charges and monthly Badgernet Converged Network (BCN) charges billed via either the DOA General Services Billing System or by vendor.

g) 7388000 Communications – Other Expenses

Any miscellaneous charges which are not covered by the other codes in the Telecommunications category.

h) 7390000 Cellular Service

Includes all one-time and recurring charges for the use of cellular or mobile phones; roaming and additional call charges should be coded here as well.



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i) 7395000 Cellular Equipment

Includes the cost of all leased, rented or purchased cellular or mobile phones equipment.

6. Rent and Lease

Rent expenditures are distinguished from lease expenditures through the following criteria:

1. Rental expenditure codes should be used when the term of the lease agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. All rent/lease payments to agencies within state government are considered rentals.
2. Lease expenditures codes should be used when the term of the agreement exceeds one year. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. No payments to agencies within state government are considered lease expenditures.

Lease expenditures should be coded to the appropriate capital lease accounts if the unit cost equals or exceeds \$5,000 and either the asset is purchased through the master lease program or at least one of the four capital lease criteria is satisfied. These four criteria are detailed in Section V - 10 of the GAAP Policies and Procedures Manual. If these conditions are not fulfilled, the lease expenditures should be recorded to the operating lease accounts. (Please note the special criteria that pertain to copier leases as detailed in Section V - 10 – Policy, Attachment A of the GAAP Policies and Procedures Manual.)

a) 7400000 Rental of Land

1. All charges for the use of State owned land.
2. Charges for the use of privately owned land when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

b) 7405000 Operating Lease – Land

Charges for the use of privately owned land when the term of the agreement exceeds one year and the lease does not meet the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.



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Do Not Charge: Payments for use of State owned land (use 7400000). Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of land. Charge payments under Capital Leases to code 8220000 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement #13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

c) 7410000 Rental of Space – State Owned

Charges for use of work space, conference rooms, parking space, etc. at State Owned Facilities.

d) 7410005 Rent - Federally Unallowable

e) 7415000 Rental of Space – Privately Owned

Charges for use of work space, conference rooms, parking space, etc. at privately owned facilities when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. This code should generally be used for reporting costs associated with housing state agency operations and employees. Other codes such as 7415100 - Rental of Booth Space should be used for costs not eligible for budgetary supplements such as booth rental at conferences or trade shows.

f) 7415100 Rental of Booth Space

Charges for use of space for purposes such as renting a booth at trade shows or conferences that is generally short- term in nature. These are space rental costs that are not eligible for budgetary supplements because they are not costs associated with occupancy by state agencies. This code should not be used for reporting payments for renting space to house state agency activities or employees. Expenditure codes 7410000, 7415000 or 7420000 should be used for those costs.

g) 7420000 Operating Lease – Privately Owned Space

Charges for use of work space, conference rooms, parking space, etc. when the term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge: Installment payments under a lease agreement, which in substance is a financing arrangement for the purchase of a building and attached fixtures. Charge payments under Capital Leases to code 8270000, which is in the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see the DOA



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GAAP Conversion Manual for detailed Policies & Procedures for distinguishing Operating from Capital Leases.

h) 7430000 Rental of IT Equipment or Software

Charges for the use of equipment or software when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. Examples of costs to report include:

1. Data processors, including peripherals such as: printers, tape drives, disk drives, modems, etc. and system network equipment such as control units, terminals, front-end processors, etc.
2. Software obtained under an arrangement when there is no intent or ability to take ownership through a purchase. For example: annual payments for the right to use software or software obtained for testing purposes.

Do Not Charge:

1. Maintenance agreements for either hardware or purchased software. Charge such payments to code 7485000 under the Maintenance & Repair Expenditures category.
2. Service Bureau charges. Charge these payments to codes in the range from 7600000- 7699999 under the Contractual Services category.
3. Software obtained under a license agreement allowing multi-year use of the product where the intent is to take ownership. Charge such payments to code 8060000 under the Supplies category or code 8360000 under the Capital Assets category.
4. Data communication lines and equipment. Use code 7370000.

i) 7435000 Operating Lease – IT Equipment

Charges for the use of the types of equipment identified in code 7430000 when the term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge:

1. Maintenance agreements for either hardware or purchased software. Charge such payments to code 7485000 under the Maintenance & Repair Expenditures category.
2. Service Bureau charges. Charge these payments to codes in the range from 7600000- 7699999 under the Contractual Services category.
3. Software obtained under a license agreement allowing multi-year use of the product where the intent is to take ownership. Charge such payments to code 8060000 under the Supplies category or code 8360000 under the Capital Assets category.



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4. Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of data processing hardware or software. Charge payments under Capital Leases to code 8355000 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement #13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

j) 7440000 Rental of Vehicles

Charges for non-fleet vehicles when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. For example:

1. Rental of a specially equipped passenger vehicle not available through State fleet.
2. Rental of a bus to transport personnel during seasonal operations.
3. Trucks, tractors, boats, etc.

Do Not Charge:

1. Fleet charges. See code 7320000 under Travel Expenditures
2. Occasional rentals related to Business Travel. Include as transportation costs under appropriate codes within the Travel category.

k) 7445000 Operating Lease – Vehicles

Charges for the use of non-fleet vehicles when the term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. For example:

1. Rental of a specially equipped passenger vehicle not available through State fleet.
2. Rental of a bus to transport personnel during seasonal operations.
3. Trucks, tractors, boats, etc.

Do Not Charge:

1. Fleet charges. See code 7320000 under Travel Expenditures
2. Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of a passenger vehicle. Charge payments under Capital Leases to code 8375000 (Automobiles) or code 8385000 (Trucks & Other Vehicles) under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement # 13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish operating from Capital Leases.



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l) 7450000 Rental of Aircraft

Charges for the use of non-fleet aircraft when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge:

1. Use of State Air Fleet. Charge such payments to code 7325000 under the travel expenditure category.
2. Cost of air service related to employee travel. Charge such payments as transportation costs to the appropriate codes under the travel expenditure category.

m) 7455000 Operating Lease – Aircraft

Charges for the use of non-fleet aircraft when term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge:

1. Use of State Air Fleet. Charge such payments to code 7325000 under Travel Expenditures.
2. Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of aircraft. Charge payments under capital leases to code 8395000 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see the DOA GAAP Conversion Manual for Policies & Procedures regarding detailed criteria to distinguish Operating from Capital Leases.

n) 7460000 Rental of Other Equipment

Charges for use of all equipment other than IT equipment, aircraft and vehicles when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. This would include rentals of the following types of equipment:

1. Office equipment to include copy machines, postage machines, fax machines, furniture, etc.
2. Print shop equipment (include presses, cameras, duplicators, collators, cutters, stitchers, etc.)
3. Other equipment.

Do Not Charge:

1. IT equipment. See code 7430000.



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- 2. Aircraft. See code 7450000.
- 3. Passenger vehicles used for travel. Charge such payments as a transportation cost to the appropriate codes under the Travel Expenditures category.
- 4. Recurring service charges for equipment and one time installation charges pertaining to telephone service. Refer to the Telecommunication Expenditures category.

o) 7465000 Operating Lease – Other Equipment

Charges for the use of all types of equipment other than IT equipment, aircraft and vehicles when the term of the agreement exceeds one year and the lease does not meet the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. This would include the same types of equipment identified under code 7460000.

Do Not Charge: IT equipment (use code 7435000); aircraft (use code 7455000); passenger vehicles (use code 7445000); recurring telephone equipment charges (refer to the Telecommunication Expenditures category); or installment payments under a lease agreement which in substance is a financing arrangement for the purchase of equipment. Charge payments under Capital Leases to code 8320000 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see the DOA GAAP Conversion Manual for Policies & Procedures for detailed criteria to distinguish Operating from Capital Leases.

p) 7467000 Host and Occupancy

Costs incurred by the state for the physical placement of state and local governmental income maintenance employees at private entities. Charges include, but are not limited to, use of workstations, confidential meeting space, equipment, supplies, and support (utilities, janitorial services, parking, etc.).

7. Maintenance and Repair

a) 7470000 Maint. & Repairs – Land & Land Improvements – State Owned

Costs incurred in the repair and maintenance of land and structures including repairs to fences, sewers, water mains, walks, tunnels, wells, roadways, fish ponds, dikes, and levees.

b) 7472000 Maintenance and Repairs – Leased Properties

Charges should include: repairs, maintenance, alterations or improvements to privately owned property. This includes land or buildings.



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c) 7475000 Maint. & Repair – State Owned Buildings & Attached Fixtures

All expenditures (labor and materials) for repairs and maintenance of state owned buildings and attached fixtures

Do Not Charge: Payments for repair and maintenance when performed by agency personnel, use code 8030000.

d) 7480000 Housekeeping and Janitorial Services

All expenditures for housekeeping activities such as janitorial services, rubbish and snow removal, sanitation services, window washing, floor cleaning and exterminator service.

e) 7485000 Maintenance and Repair – IT Equipment/Software

The cost of maintenance agreements, labor, parts or other items associated with maintaining in working order information technology (IT) equipment and maintenance agreements for computer software. Do not include maintenance or repair costs that are included in monthly rental, lease or lease purchase charges.

f) 7490000 Maintenance and Repair – Vehicles

Payments for repair and maintenance of state automobiles, trucks, tractors, heavy equipment, snowmobiles, all-terrain vehicles, and other similar equipment when such services are performed by private vendors or other state agencies. Include payments for maintenance, repair, replacement parts, tune-up, tire rotation, lubrication, washing, towing, registration fees, accessory installation, and other related expenses. Do not charge payments for repair and maintenance when performed by agency personnel, use code 8040000.

g) 7492000 Maintenance and Repair – Aircraft

Payments for repair and maintenance of state aircraft when such services are performed by private vendors or other state agencies. Include payments for maintenance, repair, replacement parts, engine overhaul, lubrication, washing, towing, registration fees, accessory installation, and other related expenses. Do not charge payments for repair and maintenance when performed by agency personnel, use code 8045000.

h) 7495000 Maintenance and Repair – Other Equipment

Costs incurred in the repairs and maintenance of furniture, lawn mowers, trailers, garden equipment, recreation equipment, copy machines, printing equipment, broadcast radio,



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telecommunication, mobile radio and radio paging, audio and video, and similar types of equipment when such services are performed by private vendors or other state agencies.

8. Utilities

a) 7500000 Electricity

All payments for electricity furnished by a utility.

b) 7510000 Gas – Utility Furnished

All payments for utility gas (natural or manufactured) furnished. Do not charge propane, butane or other bottled gas purchased. (Charge to "Other fuels", 8020000).

c) 7520000 Heating (Steam, Hot Water or Hot Air)

All payments for heating energy transported from plants in pipes or ducts including potable hot water.

Do Not Charge: Storage fuels such as coal, fuel oil, propane or electricity or utility furnished gas, such as that used in central plants.

d) 7530000 Cooling (Chilled Water, Chilled Air)

All payments for cooling energy transported in pipes or ducts. Do Not Charge: Electricity to run chillers.

e) 7540000 Water & Sewage

All payments for cold water and sewage service. Do Not Charge: Hot water for heating or potable water.

f) 7550000 Electricity Sales Credit

All expenditure credits (revenue) for electricity furnished.

g) 7560000 Utility Sales Credit

All expenditure credits (revenue) for utility gas, heating energy furnished in pipes or ducts and water and sewer utility services.



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9. Professional/Contractual Services

a) 7600000 - 7615000 IT Services–State Agencies & Other Internal IT Services

The cost of information technology (IT) services provided by State agencies; this includes, but is not limited to, charges for professional and technical services such as data entry, sorting and collating output, lapsed time charges, Central Processing Unit (CPU) time, database access, creation, storage and distribution of electronic mail, tape mounts and storage, data preparation and computer testing. Additional, more detailed, classification accounts within this category include:

- i.IT Services – State Agencies - generic (7600000)
- ii.Device Charges (7610000)
- iii.Application Hosting (7611000)
- iv.Programming (7612000)
- v.Data Architecture Management (7613000)
- vi.Pass-Thru Charges (7614000)
- vii.Circuit Charges (7615000)

Do Not Charge: Payments to private contractors (use 7650000); charges for IT supplies (see 8070000); or maintenance agreements for hardware or software (see 7485000). Use the appropriate rental or capital class code for purchase, lease or rental of computer equipment or software.

b) 7650000 IT Services – Private Companies

The cost of information technology (IT) services provided by private vendors; this includes charges for professional and technical services such as consulting, programming, data entry, sorting and collating output, CPU and lapsed time charged, database access, data preparation and computer testing.

Do Not Charge: Rental of IT equipment or computer software; use 7430000 or 74350000.

c) 7690000 Interchange Agreements Between State Agencies

Costs of temporary interchange of personnel and other related costs incurred under contracts with other state agencies as authorized under Wis. Stat. Sec. 230.047(3). This code is used when the costs have been budgeted as contractual services.

Do not use this code when the costs have been budgeted as salary and fringe benefits; use 7097000 and 7297000 respectively.



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d) 7700000 Professional Services – Management Consultant

Costs incurred for consultants that have contractual agreements, in an advisory capacity, with the department. Management consultants are individuals hired to advise rather than to perform their chosen profession, as well as professional management consultants. These can include doctors, teachers, administrators, engineers, etc. Examples include hiring a consultant to review management practices or decisions, future purchases or operation systems.

Do not include payments for IT services or for building design consultants. Use 7650000 or 8250000.

e) 7720000 Professional Services – Medical

Costs incurred for medical services provided by hospitals, doctors, dentists, chiropractors, etc. Additional, more detailed medical codes for such costs are available as follows and should be used as warranted:

- i. On-site Nurse (7720100)
- ii. On-site Physician (7720101)
- iii. Prof. Services - Optical (7720102)
- iv. Prof. Services - Dental (7720104)
- v. Prof Services - Hospital (7720106)

f) 7730000 Professional Services – Laboratory

g) 7740000 Professional Services – General

Contractual agreements resulting in fees and incidental charges for persons who render professional or vocational services to the department; this includes, but is not limited to, payments to accountants, graphic artists, chaplains, teachers, counselors, architects, engineers, actuarial services, inspection services, labor relations, lecture fees and honoraria.

Do not include charges for professional IT services provided by State agencies or private vendor; use 7600000 - 7650000. Do not include payments for medical services (use 7720000-7720106); or legal services (use 7770000 – 7785000).

Do not include payments to plumbers, electricians, carpenters, vehicle or aircraft mechanics or other craftsmen whether operating as individuals or employed by contractors when the services obtained are more appropriately classified as routine maintenance or additions to capital assets.

h) 7750000 Banking Fees

Fees paid for banking services. Banking services include but are not limited to checking, depository, lockbox, electronic funds transfers and information reporting.



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- i) 7755000 Collection Agent Fees
- j) 7760000 Credit/Debit Card Processing Fees

Interchange and transaction fees charged by credit/debit card processors.

- k) 7770000 Legal Services – Research

Services procured from a person, licensed to practice law, or a firm employing such persons for the purpose of performing legal research. Analysis or study of any area of federal, state, municipal or organizational law is covered by this definition.

- l) 7772000 Legal Services – Opinion

Services procured from a person, licensed to practice law, or a firm employing such persons, for the purpose of writing an opinion on a particular legal issue or area of law. This category also covers legal advice given orally. This category would cover an instance in which, for example, an agency head needed legal advice about an abstruse area of the law and the DOJ and in-house counsel were not qualified to give advice. If the agency head retained an outside counsel competent in this area of practice, such services would be coded in this category.

- m) 7773000 Legal Services – Litigation

Services procured from a person licensed to practice law, or a firm employing such persons, for the purpose of representing the agency in some form of litigation. This category includes all types of civil legal actions except collection matters.

- n) 7774000 Legal Services – Collections

Services procured from a person, licensed to practice law, or a firm employing such persons, for the purpose of collecting debt owed to the State of Wisconsin.

- o) 7775000 Legal Services – Consulting

Services procured from a person, licensed to practice law, or a firm employing such persons, to perform consulting services. Consulting services include, but are not limited to, jury selection services, evidence or exhibit preparation, witness preparation, expert witness services, evidence evaluation, etc.

- p) 7776000 Legal Services – Other

All other services procured from a person licensed to practice law, or a firm employing such persons.



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q) 7777000 Legal Services – Bond Counsel

For Capital Accounting use only.

r) 7778000 Legal Services – Hearing Examiners

Services procured from a person, licensed to practice law, or a firm employing such persons for the purpose of providing hearing examiner services.

s) 7780000 Legal Services – Special Counsel

t) 7785000 Legal Settlement and Fees

Payments to attorneys in connection with legal services where the amount of legal fees cannot be separated from the settlement payment (to be reported on the 1099 miscellaneous income form).

u) 7795000 Professional Services – Central Payroll

Use for professional services that are paid on the central payroll.

10. Other Administrative and Operating

a) 7800000 Postage

Charges from the U. S. Postal Service or via General Service Billing System for postage stamps, postal cards, stamped envelopes, metered mail, special delivery, registered mail, parcel post, postal express, bulk mailing permits and annual mailing fees. For shipments by common carriers, and mailing services provided by private vendors use code 7805000.

b) 7805000 Freight & Handling

Charges for incoming and outgoing freight shipments by common carriers, such as UPS, Federal Express, etc. including customs charges and package express that are not applicable to vendor purchases. Include mailing services such as labeling, inserting, folding, sorting and metering of mail provided by private vendors.

Do Not Charge: Amounts billed via the DOA General Service Billing System (use 7805100)



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- c) 7805100 DOA Central Mail Services
- d) 7810000 Subscriptions

Expenses incurred for the purchase of subscriptions to newspapers, magazines, cable TV services, and other periodicals including clipping services. Subscriptions that are permanent additions to libraries are charged to 8400000.

- e) 7815000 Care Facility – Occupied Bed Assessment
- f) 7820000 Dues & Memberships

Payments made for membership dues in associations and organizations. State funds may not be used to provide individual memberships for employees in unions, CPA Societies, Wisconsin Bar Associations, etc.

- g) 7825000 Royalty Fees

Payments to individuals or organizations for the use of copyright materials or registered trademarks.

- h) 7830000 Advertising & Promotions – All Media

Payments to newspapers, magazines, advertising agencies, radio stations, and television stations for promotional advertising, ads for employment of personnel, displays, mailing lists, and publication of an official notice, including procurement inquiries and construction bids.

- i) 7835000 Prizes & Awards

Prizes and awards such as cash, plaques and trophies, including engraving. Cash awards to employees for meritorious or distinguished service, exceptional performance, etc., must be paid through the payroll system.

- j) 7840000 Damage & Other Claims Awards

1099-Reportable damages and claims as defined in the instructions for Form 1099 – MISC box 3. For non-taxable reimbursements and damage claims see object code 7899000.

- k) 7845000 Inmate/Resident/Other Earnings

Charges incurred when payments are made directly to inmates, patients or others (for example, corps member stipends) for services rendered.



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- l) 7847000 Inmate/Resident Earnings – Encumbrances
- m) 7850000 Indirect/Overhead Cost Allowance

Additional, more detailed classifications for indirect cost allowances are provided as follows:

- i.7850001 Administrative Services
- ii.7850002 Miscellaneous General Services
- iii.7850003 Program Management
- iv.7850004 Division Administration
- v.7850005 Bureau Administration
- vi.7850006 Offset to internal Overhead Allocations
- vii.7850007 Indirect/Overhead – Prior Year Cost

- n) 7852000 IT Applications Charge-Back
- o) 7855000 Interest Paid Under Prompt Payment Law

Interest payments required under Wis. Stat. Sec. 16.528 which established that state agencies are liable for payment of interest if vendors are not paid in a timely manner.

- p) 7858000 Interest Expense – Other

Any other interest payments such as payments to the Federal Government, appeal deposits, unclaimed property, and capital purchases when not added as a cost of the item. Interest payments on General Obligation Bonds/Notes should be charged to 9520000.

- q) 78600000 Income Tax Reciprocity
- r) 9000000 Principal Payments to Trustee – General Obligation Bonds
- s) 7862000 Interest Payments to Trustee – General Obligation Bonds
- t) 7865000 Cost of Issuance – General Obligation Debt
- u) 9050000 Discount on Sale of Bonds
- v) 7866000 Interest – Operating Note Impound
- w) 7869000 Bond Redemption Costs
- x) 7880000 Miscellaneous Services

Administrative and operating costs that do not categorically fit into any of the preceding classifications such as record center storage, microfilm services, laundry, court costs, non-vehicle licenses and fees, agency sponsored conference and workshop costs, etc. Additional, more detailed, account codes under this classification are provided as follows:

- | | |
|---------------------------------|--|
| 7870000 Bad Debt Expense | 7880090 Court Commissioners Fees |
| 7877000 Sales Tax Expense | 7880100 Court Costs & Fees |
| 7880001 Laundry Services | 7880105 PO Box Rental |
| 7880004 Overhead Bureau Finance | 7880380 Photocopies |
| 7880010 Interunit Expenses | 7880530 Sheriff & Other Law Enforcement Fees |



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- 7880014 DOA Procurement Services
- 7880034 Office Relocation Costs
- 7880043 DOA Records Center Charges
- 7880052 OSER Billing
- 7880059 Transcription Services
- 7880800 Photocopies – Medical Records
- 7881100 Satisfaction Fees
- 7881200 Warrant Fees
- 7890000 Misc Services on Central Payroll

y) 7899000 Non-Taxable Reimbursements

Reimbursements for damaged clothing and sundry items, non-taxable Claims Board awards and other non-taxable damage claims. For taxable damages see object code 7840000.

11. Insurance

- a) 7900000 Insurance Premiums – Health – ETF Use Only
- b) 7905000 Insurance Premiums – Life – ETF Use Only
- c) 7910000 Income Continuation Insurance Administration – ETF Use Only
- d) 7912000 Pharmacy Benefit Contract Administration
- e) 7915000 ERA Contract Administration – ETF Use Only
- f) 7920000 Insurance – Property

Agency payments to DOA State Risk Management or outside vendors for insurance of property. This includes buildings and contents, equipment and vehicles.

g) 7925000 Insurance – Liability

Agency payments to DOA State Risk Management or outside vendors for liability coverage.

h) 7930000 Insurance – Workers Compensation

Agency premium payments to DOA State Risk Management.

i) 7935000 Insurance – Fidelity & Surety

Agency cost for all bonding coverage of employees.

j) 7940000 Insurance – Other

Any other insurance costs not included elsewhere.

- k) 7950000 Insurance – Property Claim – No 1099
- l) 7955000 Insurance – Property Claim – 1099 Reportable
- m) 7960000 Insurance – Liability Claim – 3rd Party Claim

(DOA – State Risk Management Use Only)



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- n) 7965000 Insurance – Liability Claim – Taxable
- o) 7970000 Insurance – Excess Property

(DOA – State Risk Management Use Only)

- p) 7975000 Insurance – Excess Liability

(DOA – State Risk Management Use Only)

12. Printing

- a) 7980000 Printing of Statutes

Expenditures for printing of Statutes and other related acts or bills.

- b) 7985000 Printing – Internal (State Agency Operations)

All expenditures for printing production by printing operations within any state agency. These include setup and printing services, Copy Center charges, Central Print Shop services, and paper charges. Also included are information publications, forms, stationary and resale publications, binding and rebinding.

- c) 7990000 Printing – External (Commercial Vendors)

All expenditures for printing production by commercial suppliers. This includes binding and rebinding services that are not part of a printing order.

13. Supplies

- a) 8000000 Coal

All payments for coal including transportation.

- b) 8010000 Fuel Oil

All payments for fuel oil used in facilities including transportation and inspection charges.

- c) 8020000 Fuel Pellets & Other Fuels

Fuels such as liquefied petroleum, propane, butane, gasoline, diesel fuel, kerosene, fuel pellets, solid waste and wood (Include transportation and inspection costs).



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Do not include fuels for use in vehicles and airplanes, use code 8050000 or 8055000. Do not include utility furnished natural or manufactured gas, use code 7510000.

d) 8030000 Supplies – Building Maintenance & Operational

Supplies used by agency personnel to maintain, repair and operate buildings, both state owned and other buildings. Include janitorial, housekeeping & shop supplies, kitchen supplies, plumbing, painting, dishes, small or hand-held tools, building systems, laundry supplies, supplies used to repair furniture, fixtures and building equipment.

Do not include payments for repair and maintenance by private vendors or other state agencies, use codes 7472000 or 7475000.

e) 8040000 Supplies – Vehicles

Parts and supplies used by agency personnel for the repair and maintenance of state-owned and rented or leased cars, trucks, tractors and heavy equipment. Include supplies such as batteries, tires, spark plugs, replacement parts, anti-freeze, motor oil, lubricating oil and grease.

Do not include supplies for the repair of aircraft or light equipment such as lawn mowers, snowmobiles, mopeds, and garden tractors. Do not include payments for repair and maintenance performed by private vendors or other state agencies.

f) 8045000 Supplies – Aircraft

Parts and supplies to be used by agency personnel for the repair and maintenance of state aircraft. Include purchase of batteries, tires, spark plugs, replacement parts, anti-freeze, lubricating oil and grease.

Do not include payments for repair and maintenance performed by private vendors or other state agencies.

g) 8050000 Fuels for Vehicle Use

All fuels for vehicle use including gasoline, gasohol, diesel or other fuels and credit purchases to be used in state-owned and leased cars, trucks, tractors and heavy equipment.

h) 8055000 Fuel for Aircraft Use

Gasoline or other fuels used in state owned or leased aircraft.

i) 8058000 Federal Excise Tax – Fuel Purchases

Use for the Federal excise tax portion of the fuel purchase price, which will be claimed for a refund from the IRS. Do not charge other types of fuel taxes that will not be refunded.



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j) 8060000 Computer Software

Purchase or lease of software when the cost of each software package is under \$5,000. If the cost is over \$5000, use class code 8360000 or 8365000.

Do not use this code for software rental or lease payments when the intent is not to obtain ownership. In such cases, use code 7430000 or 7435000.

k) 8070000 Materials & Supplies – Other

All non-inventoried materials and supplies used for administrative, academic and program related purposes and not otherwise classified. Supplies include but are not limited to, general office supplies, horticultural & agricultural supplies, audio visual supplies, educational and recreational supplies and employee safety supplies. Additional, more detailed, account codes under this classification are as follows:

8070100	Office Supplies	8071000	Employee Safety Supplies
8070203	Supplies-Raw Materials	8071001	Employee Clothing/Glasses
8070204	Supplies-Finished Goods	8072000	Supplies - Security
8070300	Investigative Supplies	8080000	Livestock (Non-capitalized)

l) 8085000 Procurement Card Purchases

m) 8088000 Purchasing Card – Foreign Major Medical Emergencies

n) 8090000 Supplies – Food (For Human Consumption)

All food (excluding alcoholic drinks) purchased for human consumption. Do not include meal reimbursements related to business travel.

o) 8095000 Supplies – Laboratory

p) 8100000 Supplies – Clothes/Household

Payments for the cost of clothing and household items for inmates, patients or residents of state hospitals and institutions. Additional, more detailed, accounts under this category are provided as follows:

- i.8106010 Inmate (Non Food/Medical)
- ii.8106020 Inmate Clothing
- iii.8106030 Linen & Bedding

q) 8105000 Supplies – Drugs & Medical

Payments for medicines and drugs (including medical supplies) used for residents, patients or inmates of state institutions or hospitals. Additional, more detailed, accounts under this category are provided as follows:



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- i.8105010 Prescription Drugs
- ii.8105020 Dental Supplies
- iii.8105030 Medical Supplies
- iv.8105040 Optical Supplies

r) 8110000 Minor Equipment – Capital Lease

Non capital items with a purchase value of less than \$5,000 that are acquired through the master lease program.

s) 8115000 Minor Equipment Items Not Capitalized – Inventoried

Non-capital items such as calculators, tables, and chairs, which are normally inventoried, and individually cost less than \$5,000. For computer software refer to code 8060000.

t) 8120000 Materials for Resale

All materials and supplies purchased to be resold to state agencies or the general public. Do not use for food purchased for human consumption (instead use code 8090000.)

u) 8125000 Sales Credit

Use to record receipts from the sale of supplies and related services.

v) 8130000 Refund – Personal Use – State Vehicles

Use to record reimbursement received from employees for their personal use of state vehicles. Use revenue codes for the sales tax portion of the reimbursement.

w) 8150000 Employee Reimbursement for Food Consumption

Use to record reimbursement received from employees for meal tickets.

x) 8194000 Supplies & Services Allocation (Intra-GAAP-Fund)

Use only for allocations of supplies and services expenditures to reflect accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.

y) 8196000 Supplies & Service Transfer (Intra-GAAP-Fund)

Use only for transfers of supplies and services expenditures to reflect transfers related to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.



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14. Capital Outlay

Capital Assets are those items having a unit cost of \$5,000 or more and a useful life of at least two years. In any situation where land, buildings, equipment, software, vehicles, etc. are obtained through a lease agreement, a determination has to be made as to whether the transaction constitutes an OPERATING LEASE or a CAPITAL LEASE. Section 16 of this Wisconsin Accounting Manual provides policies and procedures for the use of capital assets.

Expenditures associated with the purchase of capital assets are to be recorded as capital outlay.

The state GAAP Policies and Procedures Manual provides guidance on determining whether a Capital Lease exists. Generally, expenditures should be coded to capital lease accounts if the cost of the asset acquired through the lease exceeds \$5,000 and either the asset is purchased through a master lease program or at least one of the four capital lease criteria is satisfied. These four criteria are detailed in the Policies & Procedures of Section V-10 of the GAAP Conversion Manual. Please note that leases for copiers used in normal operations are subject to different criteria (See the decision chart in Section V-10 Policy – Attachment A).

Agencies must insure that the Capital Lease criteria are properly reviewed when deciding whether to code expenses to a capital purchase code, a capital lease code, or an operating lease code. The portion of the payment on a capital lease related to interest should be included in the capital lease code and not recorded as interest expense. However, for GAAP reporting purposes, the portion of the payments related to interest expense will need to be identified.

a) 8200000 Land

Cost of land purchased by state agencies including easements, recording fees, filing fees, option costs, title insurance, property taxes paid during acquisition, and relocation assistance for displaced persons. Use code 7400000 for rent of privately owned land. Use 8244000 for professional services to acquire land.

b) 8220000 Land – Capital Leases

Cost of payments made for leased land when the lease agreement meets the criteria of a Capital Lease.

c) 8240000 Land Improvements

All expenditures for improvements to lands such as fences, stone walls, roadways, bridges, ditches, dikes, drainage systems, fish rearing ponds, sewage lines, wells, water mains, landscaping, special assessment for land improvements, septic tanks, outdoor lighting, etc.



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d) 8244000 Land Acquisition Professional Service Costs – 1099 Reportable

Payments for services to acquire land. This category includes payments made to professionals for appraisals, appraisal reviews, historical/archaeological reviews, negotiations, evaluations, surveys and site reclamation. This category does not include filing fees, taxes or insurance paid in conjunction with real estate closing costs – use 8200000 for those items.

- e) 8248000 Land – Public Lands Payment
- f) 8249000 Land – Public Lands to BCPL
- g) 8250000 Buildings & Attached Fixtures

Costs associated with purchase or construction of buildings, building additions and betterments. Include payments to architects and consultants (external and internal) for designs, plans and specifications. Costs that constitute a full betterment to a building should be charged to this code. Examples include addition of air conditioning, an elevator system, security system, sprinkler system (fire prevention), etc.

Use code 7475000 for maintenance and repair costs of buildings and attached fixtures that do not add to the value of the building.

h) 8270000 Buildings & Attached Fixtures – Capital Leases

Cost of payments for privately owned buildings when the lease agreement meets the criteria of a Capital Lease.

i) 8300000 Equipment & Furniture (non-wood) Acquisition

Purchase cost of all types of equipment and furniture (both fixed and moveable) that are not specifically identified in any other class codes and have a unit cost of \$5,000 or more and a useful life of at least two years. Accessory equipment, purchased for attachment to a newly purchased capital equipment item, should be charged to this code (even if the unit cost is less than \$5,000) if the accessory increases the value of the host component.

Use code 8310000 for wood furniture that meets the criteria for capitalization. Use code 8115000 for items that do not meet the criteria for capitalization. Use code 8350000 for purchase of IT equipment.

j) 8310000 Furniture – Wood (work stations, partitions, desks, etc.)

Cost of all wood furniture including work stations, desks, chairs, partitions, tables, bookshelves, etc. This information is necessary to comply with reporting requirements in Wis. Stat. Sec. 303.018.



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k) 8320000 Equipment & Furniture – Capital Leases

Cost of payments for leased equipment and furniture when the lease agreement meets the criteria of a Capital Lease.

l) 8340000 Trains – Purchase

Cost of new or used trains, passenger or freight, locomotives, cars and permanently attached accessories that are not classified elsewhere.

m) 8345000 Trains – Capital Lease

Cost of payments for leased trains when the lease agreement meets the criteria of a capital lease.

n) 8350000 IT Equipment – Purchase

All IT equipment such as computer mainframes, personal computers, terminals, printers, readers, modems, communication cable, scanners, plotters and associated peripherals including transportation and installation costs. Use code 7430000 for rental of such equipment under a leasing arrangement when there is no intent to take ownership. Use code 7435000 for equipment obtained through an operating lease. Use code 8360000 for software when the package cost is \$5,000 or more or code 8365000 for software obtained through a capital lease agreement.

o) 8355000 IT Equipment – Capital Lease

Cost of payments for leased IT equipment when the lease agreement meets the criteria of a capital lease.

p) 8360000 Computer Software – Purchase

All software that costs \$5,000 or more per package obtained under a license agreement allowing multi-year use of the product. Use code 8060000 for software when the package cost is under \$5,000. Use code 8365000 for software obtained through a capital lease agreement. Use code 7430000 for rental of software when there is no intent to take ownership.

q) 8365000 Computer Software – Capital Lease

Cost of payments for leased software when the lease agreement meets the criteria of a capital lease.



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r) 8370000 Vehicles – Passenger – Purchase

Purchase of new or used motorized vehicles such as cars, station wagons, vans, buses, whose primary use is for conveyance of state employees on public highways in performance of assigned duties. Include cost of permanently attached accessories that are not classified elsewhere (e.g., trailer hitch, spotlight, and/or luggage rack).

s) 8375000 Vehicles – Passenger – Capital Lease

Cost of payments for leased automobiles or similar vehicles when the lease agreement meets the criteria for a capital lease.

t) 8380000 Trucks & Other Vehicles

Cost of new or used motorized vehicles such as trucks (various sizes), motorcycles, combines, farm tractors, graders, end-loaders, bulldozers, fork-lifts, boats, snowmobiles, all-terrain vehicles, riding lawn mowers, lawn tractors, etc. whose primary use is not related to passenger conveyance. Use code 8300000 for motorized equipment that cannot be classified as a vehicle (a vehicle is a motorized device that travels from point-to-point on wheels, tracks, water, etc. under the control of an on-board operator).

u) 8385000 Trucks & Other Vehicles – Capital Lease

Cost of payments for leased trucks, heavy equipment and other special purpose vehicles when the lease agreement meets the criteria of a capital lease.

v) 8390000 Aircraft

Cost of new or used airplanes, helicopters, etc.

w) 8395000 Aircraft – Capital Lease

Payments for leased aircraft when the lease agreement meets the criteria of a capital lease.

x) 8400000 Library Books & Related Materials

Cost of all books, monographs (domestic and foreign), periodicals, serials, microfilm, museum artifacts, government publications and other related materials for use in libraries owned and operated by state agencies.

y) 8450000 Livestock

Cost of horses, cattle, hogs, sheep, fish, etc. for agricultural, breeding and research operations conducted by state agencies. Use code 8050000 if the unit cost is less than \$5,000.



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- z) 8470000 Equipment for Resale
- aa) 8494000 Capital Activity Allocation/Transfers

Use only for transfer of capital expenditures to reflect adjustments to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.

15. Aids to Localities

- a) 8500000 Aids to Localities

Payments from a state fund to or on behalf of Local Units of Government in the state, including payments associated with state programs administered by local units of government. (Note: When using this code, all check records MUST include the five digit municipality code unless the payment is on behalf of a local unit of government).

- b) 8550000 Educational Aids – EFT

Payments from a state fund made directly to or on behalf of SCHOOL DISTRICTS in the state, including payments associated with state programs administered by school districts. (Note: When using this code, all check records MUST include the five digit municipality code).

- c) 8555000 Educational Aids – Non-EFT
- d) 85940000 Aids to Localities Allocations/Transfers

Use only for transfer of aids to localities to reflect adjustments to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.

16. Annuities

- a) 8600000 Retirement Annuities/Supplemental Benefits
- b) 8610000 Disability Annuities
- c) 8620000 Beneficiary Annuities
- d) 8630000 Separation Benefits
- e) 8640000 Retirement – Single Cash Sums
- f) 8650000 Lump Sum Employee Death Benefits
- g) 8655000 Lump Sum Allocation/Transfer
- h) 8670000 Disability Benefits – Second Injuries
- i) 8680000 Disability Benefits – Supplemental Reimbursement
- j) 8690000 Disability Benefits – Hearing Loss
- k) 8694000 Annuity Allocation/Transfer



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17. Special Purpose

a) 8700000 Special Purpose General

Special cost items ("other major costs") for which unique identification is desired. The state budget allows each agency to identify other major cost categories, which are classified as NONSTANDARD EXPENDITURES. (Note: This code should only be used when the budgets for these special cost items are controlled on the Special Purpose allotment line.)

b) Additional Special Purpose Accounts (8700001-8794000)

Various agency specific special purpose accounts are available to provide greater expenditure detail. Some (but not all) common accounts under this category are provided as follows:

- i.8700011 Assessments & Fees
- ii.8700118 Third Party Administrator Expense
- iii.8705000 Special Purpose – 1099 Nonreportable
- iv.8710000 Refund of Other Contributions
- v.8715000 Dividend Distributions
- vi.8720000 Deferred Compensation Distributions
- vii.8731000 TAA Training – 1099 Nonreportable
- viii.8732000 TAA Training – Nonemployee Comp
- ix.8733000 TAA Training – Medical and Health Care
- x.8734000 TAA Training – Rents
- xi.8735000 Contract Administration
- xii.8794000 Special Purpose Allocation/Transfer

18. Aids to Individuals and Organizations

a) 8800000 Grants and Aids to Individuals & Organizations

Payments from a state fund made directly to or on behalf of an individual or organization.



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- b) 8810000 Grants & Aids to Individuals and Orgs – EFT
- c) 8850000 Aids to Individuals/Orgs – 1099 Reportable
- d) 8900000 Aids to Individuals/Orgs – Nonemployment Compensation
- e) 8910000 Aids to Individuals/Organizations – Medical & Health Care
- f) 8920000 Aids to Individuals/Organizations – Rents
- g) 8930000 Aids to Individuals/Organizations – Legal Services
- h) 8940000 Aids to Individuals/Organizations – ATTA Payments
- i) 8950000 Aids to Individuals – MA Benefits
- j) 8994000 Aids to Individuals/Organizations Allocation/Transfer

Use only for transfer of aids to individuals and organizations to reflect adjustments to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.

- k) 8995000 Grants/Aids to Individuals – Central Payroll

19. Allocations

- a) 9760000 Expenditure Allocation
- b) 9764000 Encumbrance Allocation

C. TRANSFER TRANSACTIONS (both type E & type R account codes)

Inter and intra unit (or fund) transfer transactions come in a variety of ‘flavors’. There are ins and outs and inters and intras. ‘Ins’ are typically but not always revenue type transactions and outs are typically but not always expenditure type transactions. Exceptions to that general rule are **identified in red** for emphasis. Because of their unique nature, these should be considered somewhat distinct from other revenues and expenditures.

1. Interfund Transfers In

- a) 6500000 Interfund Transfers In (type R)
- b) 6530000 Interfund Transfers In – Debt (type R)
- c) 6550000 Interfund Transfers In – Federal (type R)
- d) 6580000 Interfund Transfers In – GPR Earned (type R)
- e) **9501000 Interfund Transfer In – Building Trust Fund/Capital Improvement Fund (type E)**



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2. Interfund Transfers Out

a) 9500000 Interfund Transfers Out (type E)

To account for the "disbursement" side of all interfund transfers, other than Interfund Loans, where management needs, significance of amount, outside requests, etc., do not require a more detailed accounting.

b) 9510000 Interfund Transfers Out – Agency Principal Payments (type E)

To account for agency principal payments transferred to Fund 315 (Bond Security and Redemption Fund).

c) 9515000 Interfund Transfers Out – Federal Revenues (type E)

To account for the "disbursement side" of federal revenues transferred between GAAP funds, where management needs, significance of amount, outside requests, etc., do not require a more detailed accounting (use 6550000 to account for the "receipt side" of these transactions).

d) 9520000 Interfund Transfers Out – Agency Interest Payments (type E)

To account for agency interest payments transferred to Fund 315 (Bond Security and Redemption Fund).

e) 0000010 (formerly 5825) Interfund Transfers Out (Non-Budget – Lapses type E)

f) 6511000 Interfund Transfers Out (type R)

g) 6521000 Interfund Transfers Out – Payments to Refunding Bond Escrow (type R)

3. Intrafund Transfers In

a) 6800000 Intrafund Transfers In (type R)

b) 6830000 Intrafund Transfers In – Capital Improvement Fund Interest Earned (type R)

c) 6850000 Intrafund Transfers In – Federal (type R)

d) 6860000 Intrafund Transfers In - Program Revenue Lapsed (type R)

e) 6865000 Intrafund Transfers In – GPR Earned(type R)



WISCONSIN ACCOUNTING MANUAL
 Department of Administration – State Controller’s Office

Section	02	CHARTFIELD CODING	Effective Date	7/1/2015
Sub-section	03	Account Sub-Classification Descriptions	Revision Date	04/17/2019
SAM Ref	n/a			

4. Intrafund Transfers In or Out (+ or -)

a) 6810000 Intrafund Transfers In Or Out

5. Intrafund Transfers Out

a) 9700000 Intrafund Transfers Out (type E)

To account for the "disbursement side" of transfers between state agencies or between budgetary units within the same state agency but within the same GAAP fund where management needs, significance of amount, outside requests, etc., do not require a more detailed accounting (use 6800000 to account for the "receipt side" of these transfers).

- b) 9750000 Intrafund Transfer Out – Federal Revenue (type E)
- c) 9780000 Intrafund Transfer Out - DVA Loan Balance (type E)
- d) 9794000 Intrafund Allocation/Match Transfer (type E)
- e) 0000020 Intrafund Transfers Out (Non-Budget – Lapses) (type E)