

Hedberg Public Library  
 C101 Chart of Accounts  
 Board Policy  
 Last update – January 2007

**All Expenses are coded with 3 digits in X-XX format**

First digit - Department Number

1. Administration 2. Central Services 3. Building 4. Reference  
 5. Computer Services 6. Technical Services 7. Youth Services

Second and third digits - Account Number

No.	Account	Description
01	Regular Salaries	Regular full-time position wages
02	Hourly Wages	Regular part-time position wages
03	Temporary Wages	Wages for employees working less than 600 hours in a 12 month period, positions expected to last less than 1 year, or rehired Wisconsin Retirement System annuitants
06	Health Insurance	Employer portion of health, dental and vision insurance
07	Retirement	Wisconsin Retirement System contribution
08	FICA	Employer portion of Social Security and Medicare taxes
09	Life Insurance	Employer paid life insurance
15	Training	Staff training at workshops, on-site training, library visits. Includes meals, mileage, parking, etc. for training activities
24	Telephone	All phone service including installation and monthly charges
25	Postage	Meter, stamps, UPS, etc
26	Conference	Registration fees and related expenses incurred in attending professional conferences. Includes travel, room, meals, parking, etc
27	Audit/Consulting	City audit percentage, services performed by non-employee
28	Electric	
29	Gas	
30	Equipment Maintenance & Replacement	Service contract for computer system. Repair, maintenance and replacement of computers, microform equipment, typewriters, etc.
32	Building Maintenance	Building-related services and repairs
33	Memberships & Dues	Professional association fees
34	Property/Liability Insurance	Fire, theft, vandalism, boiler, worker's compensation
37	Rental of Equipment	Photocopier, postage meter, dollar-bill changer, youth bus
38	Computer Services	Council of WI libraries for OCLC service
39	Bindery	
40	Water	
41	All Other Contractual (formerly Fees)	Reference and loan photocopies and lost books, job ads, sales tax, work permits, court costs, collection fees
45	Advertising & Promotion	Program and publicity; printing, speaker fees, special equip. rental, refreshments, film/processing, bibliographies, guides, etc.
60	Office Supplies	General, departmental and miscellaneous office supplies
61	Wood	
63	Chemicals & Cleaning Supplies	
70	Hardware/Plumbing/Electrical/Small Tools	
72	Paint	
77	Equipment under \$1,000	New equipment and software
<b>Capital Accounts</b>		
80	Electronic Information	
81	Periodicals	
82	Audio Visual	
85	Capital Outlay	Equipment, computers, furniture, or other fixed assets over \$1,000
87	Books	