

EXPENDITURES BY ACCOUNT CODE FOR FY 2020-2021
"YTD"
as of June 30, 2022
UNIVERSITY LIBRARIES (Including Health Science Library and Borland)

CODE	DESCRIPTION	Appropriated Funds for 'Other Expenses'					Expenses Only - Other Fund Sources				
		Budget	Expense	Balance	Encumbrances	Uncommitted	Fdtn	CFWD	Aux	Dissertation Thesis	Campus Funds
711700	Data Processing Services	218,000	246,295	(28,295)	-	(28,295)	3,230	-	420	-	-
713000	Advertising / Marketing	25,000	2,738	22,262	-	22,262	11,847	-	-	-	-
714100	Rental-Furn & Equip <5K or 1YR	-	-	-	-	-	4,174	-	-	-	-
714200	Rental-Real Estate <5K or 1YR	15,000	16,589	(1,589)	-	(1,589)	-	-	-	-	-
714300	Rental Space <5K or 1 year	10,000	9,132	868	-	868	-	-	-	-	-
715050	Honorarium	-	-	-	-	-	600	-	-	-	-
715100	Meeting/Training Expense	45,000	27,971	17,029	-	17,029	840	-	-	-	1,510
715200	Meeting Planning Services	-	-	-	-	-	-	-	-	-	-
715500	Catering Services	-	-	-	-	-	15,350	-	-	-	-
719100	Janitorial Services	15,000	40,780	(25,780)	-	(25,780)	-	-	-	-	-
719300	Other Services - Non Employees	2,500	108,065	(105,565)	-	(105,565)	41,358	-	-	1,100	-
719400	Moving Contractor	20,000	82,700	(62,700)	-	(62,700)	-	-	-	-	-
719500	Human Subject Payments	-	-	-	-	-	1,910	-	-	-	-
721100	Electricity	-	-	-	-	-	-	-	-	-	-
721300	Utilities - Water	-	-	-	-	-	200	-	-	-	-
721400	Garbage Collection	1,500	-	1,500	-	1,500	-	-	-	-	-
722100	Telephone - Local	44,000	43,809	191	-	191	-	-	-	-	-
722120	Telephone Install/Maint/Repair	-	-	-	-	-	-	-	-	-	-
722150	Telephone - Long Distance	2,500	1,859	641	-	641	-	-	-	-	-
722200	Cellular Phones & Service Plan	42,000	46,956	(4,956)	-	(4,956)	-	-	-	-	-
731300	Audio/Visual Supplies	1,000	117	883	-	883	-	-	-	-	-
731700	Medical Equipment <5000	-	2,779	(2,779)	-	(2,779)	-	-	-	-	-
731800	Audio/Visual Equipment <5000	3,000	8,098	(5,098)	-	(5,098)	-	-	-	-	-
732100	Office Supplies - General	27,800	37,886	(10,086)	-	(10,086)	11,985	-	118	-	-
732900	Office Equip & Furniture <5000	10,000	154,378	(144,378)	-	(144,378)	-	528	5,288	-	1,002
733000	Building Maint & Supplies	15,000	7,337	7,663	-	7,663	-	-	588	-	-
734100	Computer Supplies	40,000	6,253	33,747	-	33,747	652	-	2,748	-	(3,239)
734200	Comp Software General	25,000	16,304	8,696	-	8,696	-	-	-	-	-
734250	Comp Software Specialized	65,000	16,990	48,010	-	48,010	-	-	-	-	-
734260	Electronic Data/Subscriptions	80,000	69,049	10,951	-	10,951	3,640	-	-	-	-
734800	Computer Equipment <5000	150,000	229,846	(79,846)	-	(79,846)	273	-	4,000	-	163
734900	Computer Peripherals <5000	10,000	1,173	8,827	-	8,827	1,204	-	-	-	2,999
735200	Sanitation/Sterilization Supl	2,000	-	2,000	-	2,000	-	-	-	-	-
736000	Motor Fuels & Lubricants	3,000	4,099	(1,099)	-	(1,099)	-	-	-	-	-
738000	Misc Other Supplies	17,000	6,345	10,655	-	10,655	6,928	-	92	-	-
739300	Books & Publicatn- Non Lib	2,000	835	1,165	-	1,165	401	-	1,787	-	138
739400	Other Equipment <5000	4,000	-	4,000	-	4,000	-	-	-	-	-
739500	Library Use Only-Resources <250	-	-	-	-	-	148,972	-	-	-	24
739700	Small Handtools <5000	3,500	4,584	(1,084)	-	(1,084)	-	-	836	-	-
741100	Repairs & Maint - Buildings	40,000	12,059	27,941	-	27,941	-	2,358	-	-	-
741175	R&M - Building - Facility Svcs	-	23,739	(23,739)	-	(23,739)	-	-	-	-	-
742100	Repairs & Maint - Furn & Equip	-	-	-	-	-	-	-	-	-	-
742200	Maintenance Contracts - Equip	135,000	83,682	51,318	-	51,318	-	-	-	-	-
742300	Repairs & Maint - Vehicles	7,000	9,194	(2,194)	-	(2,194)	-	-	-	-	-
742400	Rpr/Maint-Computer/Electronics	2,500	-	2,500	-	2,500	-	-	-	4,372	-
749000	Repairs & Maintenance - Other	2,000	-	2,000	-	2,000	-	-	-	-	-
752000	Fellowships / Stipends	-	-	-	-	-	1,875	-	-	-	-
759200	Tuition	-	3,900	(3,900)	-	(3,900)	-	-	-	-	3,750
771100	In State Travel	32,000	21,717	10,283	-	10,283	16,449	20	-	-	-
771200	Out of State Travel	99,674	44,728	54,946	-	54,946	-	-	-	-	4,910
772000	Foreign Travel	20,000	10,015	9,985	-	9,985	2,509	-	-	-	428
781100	Furniture & Equipment >4999	-	14,351	(14,351)	-	(14,351)	-	-	-	65,628	-
785000	Library Resources & Publicatns	-	-	-	-	-	187,726	-	-	-	-
787000	Construction Work in Progress	-	-	-	-	-	-	8,153	-	-	-
791000	Memberships & Dues	120,000	64,167	55,833	-	55,833	2,600	-	-	-	600
791100	Subscriptions	150,000	5,677	144,323	-	144,323	-	134,570	260	-	-
791200	Professional Licenses	6,500	219	6,281	-	6,281	-	-	-	-	-
793100	Photocopying	25,000	23,490	1,510	-	1,510	-	-	42	-	-
793300	Specialty Printing	2,500	984	1,516	-	1,516	36,893	-	-	-	-
793900	Printing Reproduction - Other	10,100	2,275	7,825	-	7,825	192	-	-	-	60
794000	Postage	15,000	15,396	(396)	-	(396)	406	-	-	-	-
794100	Freight	10,000	201	9,799	-	9,799	-	-	-	-	-
794200	Courier Service	17,000	19,306	(2,306)	-	(2,306)	96	-	-	-	-
795000	Insurance	-	918	(918)	-	(918)	-	-	-	-	-
796000	Royalties, Patents & Copyrights	25,000	13,397	11,603	-	11,603	-	-	-	-	-
799200	Awards & Sponsorships	-	1,000	(1,000)	-	(1,000)	2,600	-	-	-	-
799300	Collection Expenses	-	-	-	-	-	250	-	-	-	-
799400	Food & Bev Human Consump	-	-	-	-	-	23,372	-	-	-	-
799600	Entertainment Expense	-	-	-	-	-	4,002	-	-	-	-
799620	Event Tickets	-	-	-	-	-	1,645	-	-	-	-
799800	Recruitment Expenses	36,500	42,499	(5,999)	-	(5,999)	-	-	-	-	-
799950	Net Vendor Discounts	-	-	-	-	-	-	-	-	-	-
799900	Misc Op Unallocated Expense - 1	215,713	-	215,713	-	215,713	97	-	-	-	-
811005	Transfers Out: Construction	1,653,393	1,801,220	(147,827)	-	(147,827)	-	27,381	-	-	1,625,002
813110	University OH - General Admin	-	-	-	-	-	-	-	757	-	688
813200	University OH - Info Tech	-	-	-	-	-	-	-	725	-	374
813300	Admin OH - Facilities	-	-	-	-	-	-	-	517	-	-
817000	Transfers Out: Financial Aid	-	-	-	-	-	7,500	-	-	-	-
818000	Transfers Within Fund	-	-	-	-	-	41,141	-	-	-	-
	Totals	3,523,680	3,407,101	116,579	-	116,579	582,917	173,010	18,178	71,100	1,638,409

1 - Includes budget for special orders; purchases are mapped to correct account code when paid.

EXPENDITURES BY ACCOUNT CODE FOR FY 2020-2021

"YTD"

as of May 31, 2022

UNIVERSITY LIBRARIES

CODE	DESCRIPTION	Appropriated Funds for 'Other Expenses'					Expenses Only - Other Fund Sources				
		Budget	Expense	Balance	Encumbrances	Uncommitted	Fdtn	CFWD	Aux	Dissertation Thesis	Campus Funds
711700	Data Processing Services	218,000	222,764	(4,764)	-	(4,764)	3,230	-	385	-	-
713000	Advertising / Marketing	25,000	2,738	22,262	-	22,262	11,847	-	-	-	-
714100	Rental-Furn & Equip <5K or 1YR	-	-	-	-	-	3,793	-	-	-	-
714200	Rental-Real Estate <5K or 1YR	15,000	16,589	(1,589)	597	(2,186)	-	-	-	-	-
714300	Rental Space <5K or 1 year	10,000	9,132	868	-	868	-	-	-	-	-
715050	Honorarium	-	-	-	-	-	600	-	-	-	-
715100	Meeting/Training Expense	45,000	27,564	17,436	-	17,436	840	-	-	-	1,510
715200	Meeting Planning Services	-	-	-	-	-	-	-	-	-	-
715500	Catering Services	-	-	-	-	-	11,057	-	-	-	-
719100	Janitorial Services	15,000	38,399	(23,399)	-	(23,399)	-	-	-	-	-
719300	Other Services - Non Employees	2,500	108,020	(105,520)	1,435	(106,955)	35,946	-	-	-	1,100
719400	Moving Contractor	20,000	37,756	(17,756)	4,786	(22,542)	-	-	-	-	-
719500	Human Subject Payments	-	-	-	-	-	1,910	-	-	-	-
721100	Electricity	-	-	-	-	-	-	-	-	-	-
721300	Utilities - Water	-	-	-	-	-	183	-	-	-	-
721400	Garbage Collection	1,500	-	1,500	-	1,500	-	-	-	-	-
722100	Telephone - Local	44,000	40,323	3,677	-	3,677	-	-	-	-	-
722120	Telephone Install/Maint/Repair	-	-	-	-	-	-	-	-	-	-
722150	Telephone - Long Distance	2,500	1,748	752	-	752	-	-	-	-	-
722200	Cellular Phones & Service Plan	42,000	43,388	(1,388)	-	(1,388)	-	-	-	-	-
731300	Audio/Visual Supplies	1,000	117	883	-	883	-	-	-	-	-
731700	Medical Equipment <5000	-	2,779	(2,779)	-	(2,779)	-	-	-	-	-
731800	Audio/Visual Equipment <5000	3,000	8,098	(5,098)	-	(5,098)	-	-	-	-	-
732100	Office Supplies - General	27,800	34,252	(6,452)	3,057	(9,509)	11,252	-	41	-	-
732900	Office Equip & Furniture <5000	10,000	120,453	(110,453)	49,512	(159,965)	-	528	-	-	-
733000	Building Maint & Supplies	15,000	6,635	8,365	-	8,365	-	-	588	-	-
734100	Computer Supplies	40,000	5,018	34,982	-	34,982	652	-	2,249	-	(3,239)
734200	Comp Software General	25,000	16,192	8,808	-	8,808	-	-	-	-	-
734250	Comp Software Specialized	65,000	16,788	48,212	-	48,212	-	-	-	-	-
734260	Electronic Data/Subscriptions	80,000	67,567	12,433	6,809	5,625	3,640	-	-	-	-
734800	Computer Equipment <5000	150,000	224,671	(74,671)	15,447	(90,118)	273	-	4,000	-	-
734900	Computer Peripherals <5000	10,000	1,173	8,827	346	8,480	1,204	-	-	-	2,999
735200	Sanitation/Sterilization Supl	2,000	-	2,000	-	2,000	-	-	-	-	-
736000	Motor Fuels & Lubricants	3,000	3,543	(543)	-	(543)	-	-	-	-	-
738000	Misc Other Supplies	17,000	6,345	10,655	-	10,655	6,928	-	92	-	-
739300	Books & Publicatn- Non Lib	2,000	835	1,165	-	1,165	401	-	1,756	-	138
739400	Other Equipment <5000	4,000	-	4,000	-	4,000	-	-	-	-	-
739500	Library Use Only-Resources <250	-	-	-	-	-	3,070	-	-	-	24
739700	Small Handtools <5000	3,500	1,780	1,720	-	1,720	-	-	836	-	-
741100	Repairs & Maint - Buildings	40,000	11,922	28,078	72,000	(43,922)	-	2,495	-	-	-
741175	R&M - Building - Facility Svcs	-	23,739	(23,739)	-	(23,739)	-	-	-	-	-
742100	Repairs & Maint - Furn & Equip	-	-	-	-	-	-	-	-	-	-
742200	Maintenance Contracts - Equip	135,000	82,902	52,098	799	51,299	-	-	-	-	-
742300	Repairs & Maint - Vehicles	7,000	6,639	361	166	195	-	-	-	-	-
742400	Rpr/Maint-Computer/Electronics	2,500	-	2,500	-	2,500	-	-	-	4,372	-
749000	Repairs & Maintenance - Other	2,000	-	2,000	-	2,000	-	-	-	-	-
752000	Fellowships / Stipends	-	-	-	-	-	1,875	-	-	-	-
759200	Tuition	-	3,900	(3,900)	-	(3,900)	-	-	-	-	3,750
771100	In State Travel	32,000	17,672	14,328	1,429	12,899	12,574	20	-	-	-
771200	Out of State Travel	99,674	37,722	61,952	17,798	44,154	-	-	-	-	4,084
772000	Foreign Travel	20,000	7,398	12,602	4,128	8,474	290	-	-	-	-
781100	Furniture & Equipment >4999	-	14,351	(14,351)	-	(14,351)	-	-	-	65,628	-
785000	Library Resources & Publicatns	-	-	-	-	-	294,585	-	-	-	-
787000	Construction Work in Progress	-	-	-	-	-	-	8,153	-	-	-
791000	Memberships & Dues	120,000	64,167	55,833	-	55,833	2,000	-	-	-	600
791100	Subscriptions	150,000	5,677	144,323	-	144,323	-	134,570	260	-	-
791200	Professional Licenses	6,500	110	6,390	-	6,390	-	-	-	-	-
793100	Photocopying	25,000	21,902	3,098	-	3,098	-	-	42	-	-
793300	Specialty Printing	2,500	939	1,561	-	1,561	33,658	-	-	-	-
793900	Printing Reproduction - Other	10,100	2,275	7,825	-	7,825	99	-	-	-	60
794000	Postage	15,000	14,771	229	-	229	406	-	-	-	-
794100	Freight	10,000	201	9,799	-	9,799	-	-	-	-	-
794200	Courier Service	17,000	18,154	(1,154)	-	(1,154)	85	-	-	-	-
795000	Insurance	-	918	(918)	-	(918)	-	-	-	-	-
796000	Royalties, Patents & Copyrights	25,000	13,397	11,603	9,349	2,255	-	-	-	-	-
799200	Awards & Sponsorships	-	1,000	(1,000)	-	(1,000)	2,600	-	-	-	-
799300	Collection Expenses	-	-	-	-	-	250	-	-	-	-
799400	Food & Bev Human Consump	-	-	-	-	-	20,557	-	-	-	-
799600	Entertainment Expense	-	-	-	-	-	550	-	-	-	-
799620	Event Tickets	-	-	-	-	-	1,645	-	-	-	-
799800	Recruitment Expenses	36,500	42,175	(5,675)	-	(5,675)	-	-	-	-	-
799950	Net Vendor Discounts	-	-	-	-	-	-	-	-	-	-
799900	Misc Op Unallocated Expense - 1	215,713	-	215,713	-	215,713	-	-	-	-	-
811005	Transfers Out: Construction	1,609,956	1,618,218	(8,262)	-	(8,262)	-	27,381	-	-	1,623,225
813110	University OH - General Admin	-	-	-	-	-	-	-	757	-	688
813200	University OH - Info Tech	-	-	-	-	-	-	-	725	-	374
813300	Admin OH - Facilities	-	-	-	-	-	-	-	515	-	-
817000	Transfers Out: Financial Aid	-	-	-	-	-	7,500	-	-	-	-
818000	Transfers Within Fund	-	-	-	-	-	41,141	-	-	-	-
	Totals	3,480,243	3,074,813	405,430	187,657	217,773	516,641	173,146	12,247	71,100	1,634,214

1 - Includes budget for special orders; purchases are mapped to correct account code when paid.

EXPENDITURES BY ACCOUNT CODE FOR FY 2020-2021

as of June 30, 2022

Change from prior month

UNIVERSITY LIBRARIES

CODE	DESCRIPTION	Appropriated Funds for 'Other Expenses'					Expenses Only - Other Fund Sources				
		Budget	Expense	Balance	Encumbrances	Uncommitted	Fdtn	CFWD	Aux	Dissertation Thesis	Campus Funds
711700	Data Processing Services	-	23,531	(23,531)	-	(23,531)	-	-	35	-	-
713000	Advertising / Marketing	-	0	(0)	-	(0)	(0)	-	-	-	-
714100	Rental-Furn & Equip <5K or 1YR	-	-	-	-	-	381	-	-	-	-
714200	Rental-Real Estate <5K or 1YR	-	(0)	0	(597)	597	-	-	-	-	-
714300	Rental Space <5K or 1 year	-	(0)	0	-	0	-	-	-	-	-
715050	Honorarium	-	-	-	-	-	-	-	-	-	-
715100	Meeting/Training Expense	-	407	(407)	-	(407)	-	-	-	-	-
715200	Meeting Planning Services	-	-	-	-	-	-	-	-	-	-
715500	Catering Services	-	-	-	-	-	4,293	-	-	-	-
719100	Janitorial Services	-	2,381	(2,381)	-	(2,381)	-	-	-	-	-
719300	Other Services - Non Employees	-	45	(45)	(1,435)	1,390	5,412	-	-	(0)	-
719400	Moving Contractor	-	44,944	(44,944)	(4,786)	(40,158)	-	-	-	-	-
719500	Human Subject Payments	-	-	-	-	-	-	-	-	-	-
721100	Electricity	-	-	-	-	-	-	-	-	-	-
721300	Utilities - Water	-	-	-	-	-	17	-	-	-	-
721400	Garbage Collection	-	-	-	-	-	-	-	-	-	-
722100	Telephone - Local	-	3,486	(3,486)	-	(3,486)	-	-	-	-	-
722120	Telephone Install/Maint/Repair	-	-	-	-	-	-	-	-	-	-
722150	Telephone - Long Distance	-	111	(111)	-	(111)	-	-	-	-	-
722200	Cellular Phones & Service Plan	-	3,568	(3,568)	-	(3,568)	-	-	-	-	-
731300	Audio/Visual Supplies	-	(0)	0	-	0	-	-	-	-	-
731700	Medical Equipment <5000	-	(0)	0	-	0	-	-	-	-	-
731800	Audio/Visual Equipment <5000	-	0	(0)	-	(0)	-	-	-	-	-
732100	Office Supplies - General	-	3,634	(3,634)	(3,057)	(577)	733	-	77	-	-
732900	Office Equip & Furniture <5000	-	33,925	(33,925)	(49,512)	15,587	-	0	5,288	-	1,002
733000	Building Maint & Supplies	-	702	(702)	-	(702)	-	-	(0)	-	-
734100	Computer Supplies	-	1,235	(1,235)	-	(1,235)	(0)	-	499	-	-
734200	Comp Software General	-	112	(112)	-	(112)	-	-	-	-	-
734250	Comp Software Specialized	-	202	(202)	-	(202)	-	-	-	-	-
734260	Electronic Data/Subscriptions	-	1,482	(1,482)	(6,809)	5,326	0	-	-	-	-
734800	Computer Equipment <5000	-	5,175	(5,175)	(15,447)	10,272	0	-	(0)	-	163
734900	Computer Peripherals <5000	-	(0)	0	(346)	347	(0)	-	-	-	-
735200	Sanitation/Sterilization Supl	-	-	-	-	-	-	-	-	-	-
736000	Motor Fuels & Lubricants	-	556	(556)	-	(556)	-	-	-	-	-
738000	Misc Other Supplies	-	0	(0)	-	(0)	0	-	(0)	-	-
739300	Books & Publicatn- Non Lib	-	0	(0)	-	(0)	(0)	-	31	-	(0)
739400	Other Equipment <5000	-	-	-	-	-	-	-	-	-	-
739500	Library Use Only-Resources <250	-	-	-	-	-	145,902	-	-	-	(0)
739700	Small Handtools <5000	-	2,804	(2,804)	-	(2,804)	-	-	0	-	-
741100	Repairs & Maint - Buildings	-	137	(137)	(72,000)	71,863	-	(137)	-	-	-
741175	R&M - Building - Facility Srvs	-	0	(0)	-	(0)	-	-	-	-	-
742100	Repairs & Maint - Furn & Equip	-	-	-	-	-	-	-	-	-	-
742200	Maintenance Contracts - Equip	-	780	(780)	(799)	19	-	-	-	-	-
742300	Repairs & Maint - Vehicles	-	2,555	(2,555)	(166)	(2,389)	-	-	-	-	-
742400	Rpr/Maint-Computer/Electronics	-	-	-	-	-	-	-	-	-	-
749000	Repairs & Maintenance - Other	-	-	-	-	-	-	-	-	-	-
752000	Fellowships / Stipends	-	-	-	-	-	-	-	-	-	-
759200	Tuition	-	-	-	-	-	-	-	-	-	-
771100	In State Travel	-	4,045	(4,045)	(1,429)	(2,616)	3,875	-	-	-	-
771200	Out of State Travel	-	7,006	(7,006)	(17,798)	10,792	-	-	-	-	826
772000	Foreign Travel	-	2,617	(2,617)	(4,128)	1,511	2,219	-	-	-	428
781100	Furniture & Equipment >4999	-	-	-	-	-	-	-	-	-	-
785000	Library Resources & Publicatns	-	-	-	-	-	(106,859)	-	-	-	-
787000	Construction Work in Progress	-	-	-	-	-	-	1	-	-	-
791000	Memberships & Dues	-	(0)	0	-	0	600	-	-	-	-
791100	Subscriptions	-	0	(0)	-	(0)	-	(0)	0	-	-
791200	Professional Licenses	-	109	(109)	-	(109)	-	-	-	-	-
793100	Photocopying	-	1,588	(1,588)	-	(1,588)	-	-	-	-	-
793300	Specialty Printing	-	45	(45)	-	(45)	3,235	-	-	-	-
793900	Printing Reproduction - Other	-	0	(0)	-	(0)	93	-	-	-	-
794000	Postage	-	625	(625)	-	(625)	0	-	-	-	-
794100	Freight	-	0	(0)	-	(0)	-	-	-	-	-
794200	Courier Service	-	1,152	(1,152)	-	(1,152)	11	-	-	-	-
795000	Insurance	-	-	-	-	-	-	-	-	-	-
796000	Royalties, Patents & Copyrights	-	0	(0)	(9,349)	9,348	-	-	-	-	-
799200	Awards & Sponsorships	-	-	-	-	-	-	-	-	-	-
799300	Collection Expenses	-	-	-	-	-	-	-	-	-	-
799400	Food & Bev Human Consump	-	-	-	-	-	2,815	-	-	-	-
799600	Entertainment Expense	-	-	-	-	-	3,452	-	-	-	-
799620	Event Tickets	-	-	-	-	-	-	-	-	-	-
799800	Recruitment Expenses	-	324	(324)	-	(324)	-	-	-	-	-
799950	Net Vendor Discounts	-	-	-	-	-	-	-	-	-	-
799900	Misc Op Unallocated Expense - 1	-	-	-	-	-	97	-	-	-	-
811005	Transfers Out: Construction	43,437	183,002	(139,565)	-	(139,565)	-	0	-	-	1,777
813110	University OH - General Admin	-	-	-	-	-	-	-	(0)	-	-
813200	University OH - Info Tech	-	-	-	-	-	-	-	-	-	0
813300	Admin OH - Facilities	-	-	-	-	-	-	-	2	-	-
817000	Transfers Out: Financial Aid	-	-	-	-	-	-	-	-	-	-
818000	Transfers Within Fund	-	-	-	-	-	0	-	-	-	-
	Totals	43,437	332,288	(288,851)	(187,657)	(101,194)	66,276	(136)	5,931	(0)	4,196

1 - Includes budget for special orders; purchases are mapped to correct account code when paid.