

University of Delaware Exchange Commodity Code-Account Code Crosswalk

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Commodity Code	Commodity Code Description	Account Code(s)	Account Description(s)
10000000	Live Plant, Animal Material & Supplies	141201 141202 140190	Animal/Animal products Flowers/Plants Animal Maintenance Expense
10170000	Fertilizers and Plant Nutrients and Herbicides	143300	Lawn Chemicals
10190000	Pest Control Products	140310	Pest Control Supplies
11000000	Mineral, Textile, Inedible Plant & Animal Materials	141201 141202 141203 143600	Animal/Animal products Flowers/Plants Mineral and Textile Materials Green Material/Mulch
12000000	Chemicals, Bio Chemicals & Gas Materials	141204	Chemicals and Gas Materials
13000000	Resin, Rosin, Rubber, Foam, Film & Elastomeric Materials	141205	Resins/Elastomers
14000000	Paper Materials & Products	141206 141219	Paper Materials and Products Cleaning & Janitorial Supplies
15000000	Fuels, Additives, Lubricants & Anti-Corrosive Materials	141207 156300	Fuels and Fuel Additives and Lubricants and Anti corrosive Materials Utilities/Heating Fuel
20000000	Mining and Well Drilling Machinery	141247 151201 141244 141700 153100 153101 153500 167900	Mining and Drilling Supplies Oil and gas drilling and operation materials Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
21000000	Farming, Fishing, Forestry & Wildlife Machinery	141248 141244 141700 153100 153101 153500 167900	Farming & Wildlife Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
22000000	Building & Construction Machinery	141249 141244 141700 153100 153101 153500 167900	Building & Construction Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
23000000	Industrial Manufacturing & Processing Machinery	141254 151203 141244 141700 153100 153101 153500 167900	Manufacturing Supplies Tools and Machinery Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
23261507	Industrial Manufacturing (3D Printing Machine)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
24000000	Material Handling, Conditioning/Storage Machinery & Supplies	141208 141244 141700 153100 153101 153500 167900	Containers and Packaging Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
241315XX	Material Handling, Conditioning/Storage Machinery & Supplies (Lab Use Refrigerators)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
25000000	Commercial, Military and Private Vehicles & Components	141251 141244 141700 153100 153101 153500 167900	Transportation Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
25101503	Commercial, Military and Private Vehicles & Components (Automobile)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment

Key: newly created codes
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25110000	Marine Transport	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment (use instead of 168400 per Asset Management)
25132100	Unmanned Aerial Vehicles (Drone)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
26000000	Power Generation & Distribution Machinery	141252 151203 141244 141700 153100 153101 153500 167900	Power Supplies Tools and Machinery Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
26111600	Power Generation & Distribution Machinery (Power Generators)	151203 141244 141700 153100 153101 153500 167900	Tools and Machinery Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
261117XX	Computer Batteries	141214	Computer Hardware and Supplies
26142400	Power Generation & Distribution Machinery (Radioactive)	151203 141244 141700 153100 153101 153500 167900	Tools and Machinery Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
27000000	Tools & General Machinery	141253 151203 141244 141700 153100 153101 153500 167900	Tool & General Supplies Tools and Machinery Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
30000000	Structures, Building, Construction, Manufacturing Components & Supplies	141254 141257 141260 161201 141244 141700 153100 153101 153500 167900	Manufacturing Supplies Maintenance Supplies Plumbing Supplies Structural Components and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
31000000	Manufacturing Components & Supplies	141254 141257 151204 141244 141700 153100 153101 153500 167900	Manufacturing Supplies Maintenance Supplies Manufacturing Components and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
31210000	Paints and Primers and Finishes	141254 141257 151204	Manufacturing Supplies Maintenance Supplies Manufacturing Components and Supplies
32000000	Electronic Components & Supplies	141209 141244 141700 153100 153101 153500 167900	Electronic Components and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
39000000	Electrical Systems, Lighting, Components & Supplies	141209 141257 141244 141700 152700 153100 153101 153500 167900	Electronic Components and Supplies Maintenance Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Equipment Rentals Expense Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment

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Commodity Code	Commodity Code Description	Account Code(s)	Account Description(s)
40000000	Distribution, Conditioning Systems, Equipment & Components	141210 141257 141244 153100 153101 153500 167900	Distribution & Conditioning Systems Equipment & Components Maintenance Supplies Non-Capital Equipment Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
40100000	Heating and Ventilation and Air Circulation	143200	HVAC and Chiller Supplies
41000000	Laboratory, Measuring, Observing & Testing Equipment	141211 141212 141244 141700 153100 153101 153500 167900	Measuring and observing and testing instruments Laboratory supplies and fixtures Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
41103000	Laboratory Equipment (Cooling Equipment)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
41103502	Laboratory Equipment (Fume Hoods)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
41103517	Laboratory Equipment (Biological Safety Cabinet)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
41106005	Laboratory Equipment (Radioactive)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
41114600	Metals and metallurgy and structural materials testing instruments	140210	Materials and Metallurgy Expenses
4111XXXX	Laboratory Equipment (Laser Equipment)	141244 141700 153100 153101 153500 167900	Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
42000000	Medical Equipment & Supplies	141213 141244 141700 153100 153101 153500 167900	Medical Accessories and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
422954XX	Medical Equipment (X-Ray Equipment)	141213 141244 141700 153100 153101 153500 167900	Medical Accessories and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
422618XX	Medical Equipment (Lab Use Refrigerators)	141213 141244 141700 153100 153101 153500 167900	Medical Accessories and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
42204XXX	Medical Equipment (Radioactive)	141213 141244 141700 153100 153101 153500 167900	Medical Accessories and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment

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42XXXXXX	Medical Equipment (Laser Equipment)	141213 141244 141700 153100 153101 153500 167900	Medical Accessories and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
43000000	Information Technology Broadcasting & Telecommunications	141214 141245 141244 141700 148505 153100 153101 153500 167900	Computer Hardware and Supplies Computer Systems Software Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Telephone Hardware & Supplies Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
43190000	Communications Devices and Accessories	141214 148505	Computer Hardware and Supplies Telephone Hardware & Supplies
43200000	Components for Information Technology or Broadcasting or Telecommunications	141214 141244 141700 153100 153101 153500 167900	Computer Hardware and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
43210000	Computer Equipment and Accessories	141214 141244 141700 153100 153101 153500 167900	Computer Hardware and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
43220000	Data Voice or Multimedia Network Equipment or Platforms and Accessories	141214 141244 141700 148505 153100 153101 153500 167900	Computer Hardware and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Telephone Hardware & Supplies Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
43230000	Software	141245 153100 153101 167900	Computer Systems Software Capital Equipment Fabrication – Parts Equipment Fabricated - External Capital Equipment
44000000	Office Equipment & Supplies	140200 141215	Copy Machine/Printer Supplies Office Accessories and Supplies
44101500	Duplicating machines (photocopiers)	141215 141244 141700 153100 153101 153500 167900	Office Accessories and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
44121513	Postage Stamps	147700	Postage
45000000	Printing, Photographic, Audio and Visual Equipment & Supplies	141216 141217 141244 141700 153100 153101 153500 167900	Printing and Publishing Equipment Audio Visual Equipment and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
46000000	Defense, Law Enforcement, Security, Safety Equipment & Supplies	141218 141244 141700 143500 143715 153100 153101 153500 167900	Safety Equipment and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Snow Removal Supplies Police Equipment - Non-Capital Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
46171604	Defense & Security Equipment (Alarm Systems)	141218 141244 141700 153100 153101 153500 167900	Safety Equipment and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment

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47000000	Cleaning Equipment & Supplies	141219 141257 141244 141700 153100 153101 167900	Cleaning and Janitorial Supplies Maintenance Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Capital Equipment
47101500	Water Treatment and Supply Equipment	143800 141244 141700 153100 153101 167900	Water Treatment Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Capital Equipment
48000000	Service Industry Machinery, Equipment & Supplies	141246 141244 141700 153100 153101 153500 167900	Service Industry Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
49000000	Sports, Recreational Equipment & Supplies	141220 140100 140102 140103 141244 141700 149201 153100 153101 153500 167900	Sports and Recreational Accessories and Supplies Athletic Supplies Athletic Apparel Athletic Equipment - Non-Capital Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Non-Monetary Awards and Prizes Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
50000000	Food Beverage & Tobacco Products	141221 141222 141223 141224 141259	Alcoholic Beverages Food for Resale Non Alcoholic Beverages Tobacco Food for Consumption
51000000	Drugs & Pharmaceutical Products	141225	Drugs and Pharmaceutical Products
52000000	Domestic Appliances, Consumer Electronic Products & Supplies	141226 142200 140500 141244 141700 153100 153101 153500 167900	Domestic Supplies & Linens Promotional Kitchen Supplies/Excluding Food Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
52141501	Domestic Appliances (Kitchen/Other Use Refrigerators)	141226 141244 141700 153100 153101 153500 167900	Domestic Supplies & Linens Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
53000000	Apparel, Luggage & Personal Care Products	141227 140102 140103 142200 141244 141700 147100 153100 153101 153500 167900	Apparel and Personal Care Supplies Athletic Apparel Athletic Equipment Non-Capital Promotional Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Uniforms Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
54000000	Timepieces, Jewelry & Gemstone Products	141228 141244 141700 149201 153100 153101 153500 167900	Timepieces and Jewelry Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Non-Monetary Awards and Prizes Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
55000000	Published Products	141229 141300 143000 169200 169300	Printed Media Films/Purchase or Rent Textbooks Library Only - Books Library Only - Periodicals

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56000000	Furniture & Furnishings	141230 141244 141700 153100 153101 153500 154500 167900	Furniture and Furnishings Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Furniture Rental Capital Equipment
60000000	Musical Instruments, Games, Toys, Arts and Crafts, Educational Equipment & Supplies	141231 141244 141700 142200 153100 153101 153500 167900	Educational Materials and Supplies Non-Capital Equipment (Research) Non-Capital Equipment (General Use) Promotional Capital Equipment Fabrication – Parts Equipment Fabricated - External Lease/Purchase Agreements Capital Equipment
60120000	Art	141701 153100 153101 167900	Art & Art Objects Non-Capital Capital Equipment Fabrication – Parts Equipment Fabricated - External Capital Equipment
64000000	Financial Instruments, Products, Contracts & Agreements	141232 146001 150300 152200	Financial Instruments, Products, Contracts and Agreements Financial Consulting Agreement Equipment and Machine Maintenance/Repair (non-contract) Equipment Maintenance Contracts
64120000	Insurable Interest Contracts (Insurance)	multiple 166200	All 52 1466-series account codes used by Risk Management Builders Risk Insurance
64151505	Financial Instruments (Digital Currency/Gift Cards)	149200 149250 149251	Awards & Prizes Human Subject Payment Participant Payment
70000000	Farming, Fishing, Forestry & Wildlife Contracting Services	141233 146002	Farming, Fishing, Forestry and Wildlife Contracting Services Farm Fish Forest Consulting Agreement
71000000	Mining, Oil & Gas Services	141255 146003 151206	Mining, Oil and Gas Supplies Mining Consulting Agreement Mining and Oil and Gas Services
72000000	Building, Facility Construction & Maintenance Services	141257 146004 151207 151900 150300 152200	Maintenance Supplies Facility Consulting Agreement Building and Facility Construction and Maintenance Services Mechanical Systems Repair Equipment and Machine Maintenance/Repair (non-contract) Equipment Maintenance Contracts
72102100	Pest Control Services	152500	Pest Control Services
72102903	Snow Removal Services	152915	Snow Removal
72102905	Exterior Grounds Maintenance	150200	Maintenance/Repairs - Grounds
73000000	Industrial Production & Manufacturing Services	141254 146005 151208 150300 152200	Manufacturing Supplies Industrial Consulting Agreement Industrial Production and Manufacturing Services Equipment and Machine Maintenance/Repair (non-contract) Equipment Maintenance Contracts
73151900	Industrial Printing Services (Printing)	144300	Printing
76000000	Industrial Cleaning Services	141219 146006 147902 151209 158400	Cleaning and Janitorial Supplies Cleaning Consulting Agreement Professional Services - Athletics Game Day Industrial Cleaning Services Custodial Equipment Repair
76121500	Refuse Collection and Disposal	152800	Trash
76122300	Recycling Services	152000	Recycling
77000000	Environmental Services	141256 146007 151211	Environmental Supplies Environmental Consulting Agreement Environmental Services
78000000	Transportation, Storage & Mail Services	145800 141234 146008 153100 153101 167900	Freight In (default code - for shipping costs to UD) Transportation and Storage and Mail Services Transportation Consulting Agreement Capital Equipment Fabrication – Parts Equipment Fabricated - External Capital Equipment (if capital equipment is being shipped)
78111500	Passenger Air Travel	133601 133701 133802 133809	Domestic Travel - Airfare International Travel - Airfare Team Travel - Flights Playoff - Airfare
78111700	Passenger Marine Transportation	146802	Non-UD Boats/Vessels Expense
78180000	Transportation Repair or Maintenance	150400	Maintenance Repair - Vehicles
80000000	Management, Business Professionals & Administrative Services	141235 146009 144700 147902 148800	Management, Business Professionals and Administrative Services Management Consulting Agreement Commission Payments (ELI and Admissions) Professional Services - Athletics Game Day Audit Expense
80111600	Temporary Personnel Services	152905	Staffing Agency/Temporary Personnel Services
80120000	Legal Services (OGC Use Only)	144600	Legal Fees
80140000	Marketing and Distribution	144000	Advertising

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81000000	Engineering, Research & Technology Based Services	141250 150300 151210 152200	Research and Tech Supplies Equipment and Machine Maintenance/Repair (non-contract) Engineering and Research and Technology Based Services Equipment Maintenance Contracts
811XXXXX	Research Based Services (not for IT services)	141250 146010 151210	Research and Tech Supplies Research Consulting Agreement Engineering and Research and Technology Based Services
82000000	Editorial, Design, Graphic & Fine Art Services	141236 147500 146011	Editorial and Design and Graphic and Fine Art Services Photography Costs Graphics Consulting Agreement
83000000	Public Utilities & Public Sector Related Services	146012 151212	Public Sector Consulting Agreement Public Utilities and Public Sector Related Services
84000000	Financial & Insurance Services	141237 146500 146001	Financial and Insurance Services Bad Debt Expense Financial Consulting Agreement
85000000	Healthcare Services	141238 146013 150300 152200	Healthcare Services Healthcare Consulting Agreement Equipment and Machine Maintenance/Repair (non-contract) Equipment Maintenance Contracts
86000000	Education & Training Services	141239 136800 141262 144900 146014	Education and Training Services Seminar Speaker Travel Expense Graduate Program Services Professional Development Education & Training Consulting Agreement
90000000	Travel, Food, Lodging & Entertainment Services	131201 131202 131203 131204 131205 133802 133803 133804 133805 133807 133810 137500 137505 137517 130500 145600 145610 146015 147902	Commercial sports Restaurants and catering Hotels and lodging and meeting facilities Travel facilitation Entertainment Services Team Travel-Flights Team Travel-Lodging Team Travel-Meals Team Travel-Ground Transport Playoff Food Team Travel-Incidentals Employee Recruiting Employer Recruiting Student Recruiting-Hosting Foreign Travel Food-UD Employees/Students Only Food/Meals with Non-UD Personnel Entertainment Consulting Agreement Professional Services - Athletics Game Day
91000000	Personal & Domestic Services	141240 146016	Personal and Domestic Services Personal Consulting Agreement
91111500	Laundry Services	151213	Laundry Services
92000000	National Defense, Public Order, Security & Safety Services	141241 146017	Public Safety Services Public Safety Consulting Agreement
93000000	Politics & Civic Affairs Services	141242 146018	Politics and Civic Affairs Services Public Affairs Consulting Agreement
93161603	VAT/Value Added Tax	149860	VAT/Sales Tax
93161605	Rental/Sales Tax	149860	VAT/Sales Tax
94000000	Organizations & Clubs	141243	Organizations and Clubs
95000000	Land, Buildings, Structures & Thoroughfares	161202	Land and Buildings and Structures and Thoroughfares
95130000	Portable Buildings and Structures	152700	Equipment Rentals Expense

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