EXPENSE OBJECT CODES

61000 - SALARIES UMBRELLA

Administrative Wages

61101	Wages-monthly salaried employees
61102	Wages-hourly paid employees
61103	Wages-overtime for hourly employees
61104	Wages-temporary or casual pay

Faculty Salaries

61201	Professor
61202	Associate Professor
61203	Assistant Professor
61204	Instructor
61205	Assistant Instructor
61206	Adjunct Faculty/Overload
61207	Miscellaneous Instructors

Student Labor

61301	Departmental Student Labor
61302	College Workstudy Student Labor
61303	CWS-Community Service Labor

62000 - BENEFITS UMBRELLA

62101	Health Insurance
62102	Disability Insurance
62103	Life Insurance
62104	Accidental Health and Dismemberment
62105	Workmens Compensation
62200	Payroll Taxes
62301	Retirement Contributions
62302	Annuities
62401	Compensated Absences
62402	Employee Tuition-Undergraduate
62403	Employee Tuition-Graduate
62404	Unemployment Insurance

63000 - CAPITAL EXPENDITURES - To use these object codes, the cost of the individual item (plus shipping and installation) must be $1000 or greater. If the item is less than $1000, see the Consumable Supplies category

63100	Equipment	Furniture purchases
63200	Computer/Copier Equipment	Printers, copiers, computers (if using this object code, you will need to add KHARR723 (Kevin Harris) or someone from ERP as a next approver)
63301	HVAC	If using this object code you will need to add GASS6876 (Sheila Gassner) as next approver.
63302	Building Improvements	If using this object code you will need to add GASS6876 (Sheila Gassner) as next approver.
63303	Telecommunications	If using this object code you will need to add GASS6876 (Sheila Gassner) as next approver.
63304	Buildings	If using this object code you will need to add GASS6876 (Sheila Gassner) as next approver.
63401	Land Purchase	If using this object code you will need to add GASS6876 (Sheila Gassner) as next approver.
63402	Land Improvements	If using this object code you will need to add GASS6876 (Sheila Gassner) as next approver.

64000 - CONTRACTUAL SERVICES

Professional Contractual Services-For payments $2000 or greater, you must have a completed contract submitted. However, in lieu of a contract, an invoice must be submitted to Accounts Payable.

64101	Catering	On-campus services by Sodexho, Off-campus catering for events
64102	Outsourced Temporary Services	Manpower and C&S Business Services
64104	Entertainment	Homecoming, Springfest, Spring Bling entertainers
64105	Medical	Physicals, Veterinarian, Vaccinations, Health Center Physicians
64201	Honorarium	Volunteer speakers, cooperating teachers (student teaching)
64203	Professional	Consultants, Speakers, ACT/Cbase test scoring and grading
64204	Stipends	SGA stipends - (definition - A stipend is a form of payment such as for an internship or apprenticeship. Stipends are usually lower than what would be expected as a permanent salary for similar work.
64205	Technical	Constuction, Telecommications, Electrical Contracts
64207	Miscellaneous Professional Services	

Maintenance Contracts - Regular Monthly or Annual Costs

64301	Office/Instructional/Scientific Equipment Mtn	Copier Mtn, Fax Mtn, and Printer Mtn
64302	Building/Machinery Maintenance	Elevator Mtn
64303	Computer/Video Equipment Maintenance	Datatel and other Software Mtn & license renewals (if using this object code, you will need to add KHARR723 (Kevin Harris as next approver)

Equipment Repair

64401	Office/Instructional/Scientific Equipment Repair	repair of lab equipment
64405	Vehicle/Machinery Repair	Oil changes, tune up, tire rotation, repairs (see 66505 for purchase of tires)
64407	HVAC Repair	Repairs to heating and cooling systems (ie Harold Butzer)
64409	Other Equipment Repair	

Lease and Rentals

64501	Equipment or Machinery Lease/Rental	Copier lease, Culligan water, tank rentals (ie Airgas), portable toilets (ie Handy Jon), tables, chairs, decoration and entertainment (popcorn machine, snow cone maker)

64503	Building/Office/Space Lease/Rental	Hotel conference rooms, storage space, office space off campus,student housing overflow at the beginning of the semesters
64504	Land Rental	
64506	Uniform/Clothing rental	Tuxedo rental, Physical Plant/Purchasing uniforms, lab coats
65000 - TRAVEL		
65101	Mileage	Use of personal vehicle
65102	Common Carrier	Airfare, train (if booked by travel agency), bus (You will need to add AMART956 (Angela Martin) to the next approvers section on the requisition)
65103	Vehicle Rental	Rental of vehicle for University business (ie Enterprise Rent A Car) (You will need to add AMART956 (Angela Martin) to the next approvers section on the requisition
65104	Motor Pool	Use of University owned vehicles - Contact Physical Plant to reserve a vehicle
65105	Gasoline	Gas for rental cars or personal vehicle (in lieu of mileage per diem (not to exceed per diem))
65106	Travel booking fee	$9 booking fee related to the American Express Portal
65200	Lodging	Lodging at hotel or motel (You will need to add AMART956 (Angela Martin) to the next approvers section on the requisition)
65300	Meals	Meals for employees and students while traveling off campus on University Business
65400	Incidentals	Taxi, shuttles, toll charges, approved telecommunication costs
65500	Cash Advance	Athletic Team Travel, Students on University Business or International Travel, change funds
66000 - CONSUMABLE SUPPLIES		
66101	Office Supplies	Pens, folders, office furniture under $1000, calculators, toner cartridges
66103	Computer Supplies/Peripherals	Computers and printers under $1000, keyboards, external harddrives, USB ports (if using this object code, you will need to add KHARR723 (Kevin Harris as next approver)
66104	Computer Software	Software for computers such as Photoshop, Adobe Acrobat (if using this object code, you will need to add KHARR723(Kevin Harris as next approver
66201	Athletic and Physical Education Supplies	Team uniforms, bats, balls, athletic supplies,
66202	Instructional Supplies	Items used for classroom instruction, books, videos,
66300	Building Maintenance Supplies	Custodial cleaning supplies, plumbing and electrical supplies, carpentry supplies
66401	Farm and Field Supplies	Feed, repair parts for farm equipment
66402	Livestock and Research Animals	Cattle, sheep, mice, fish
66501	Medical Supplies	First aid kits, athletic training supplies
66503	Book Purchases (new or used)	New or used books
66505	Other Consumable Supplies	prizes, awards, flowers, tires
66506	Lab Supplies	Supplies used in Research labs (chemicals, beekers, etc)
66507	Food Purchases-non travel related	grocery food items not travel related
67000 - OTHER COSTS		
67004	Diplomas	
67005	Employee Tuition (external)	Reimbursement for classes taken at institutions other than Lincoln
67006	Medical Expenses - Student Athletes Only	Used by Athletics Dept only for coverage of deductibles
67007	Printing and Duplicating	On-campus Printshop, Kinkos, Staples, or OA State Printing, publication printing, athletic programs printing
67008	Postage and Freight	University mailroom, UPS, Federal Express, shipping on supply orders
67009	Advertising	Job Advertisement, Bid Advertisements, Billboards, Radio Ads (promotional items with LU logo printed on them - see 66505)
67011	Registration and Related Fees	conference registration, exhibit fees, ACT applications or registrations, admissions for entertainment such as movies, theme parks, museums, sporting events
67012	Professional Dues/Memberships/Subscriptions	dues for professional organizations, subscriptions for magazines
67014	Insurance	Athletic insurance premiums, vehicle and property insurance, liability insurance for youth attending LU sponsored events
67015	Laundry and Dry Cleaning	laundry and dry cleaning of uniforms
67016	Security Monitoring	security services for office space (ie Sonitrol or ADT Services)
67018	Taxes and Licenses	propery taxes
67020	Computing Database: Subscriptions/Purchase	Library database subscriptions
67023	Other Miscellaneous Costs	Game Guarantees
68000 - UTILITIES/COMMUNICATIONS		
Utilities		
68101	Electricity	
68102	Gas	
68103	Fuel Oil/Propane	
68104	Water	
68105	Fire Hydrants	
68106	Sewer and Drain Services	
68107	Trash Services	
68108	Cable Television	
Communications		
68201	Long Distance Telecommunications	long distance phone cards
68202	Base Cost Telecommunications	
68203	Cell Phone/Pager Services	
68204	Internet Services	Off-campus internet services
69000 - STUDENT AID		
69004	Scholarships	(You will need to add Alfred Robinson or someone from Financial Aid Office to the list of next approvers)
69006	Graduate Assistantship	