

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 Work-study 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 Workers 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

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| 63100 | Equipment | Furniture purchases |
| 63200 | Computer/Copier Equipment | Printers, copiers, computers (if using this object code, you will need to add GEMAN657 (Gregory Emanuel) or someone from ERP as a next approver) |
| 63301 | HVAC | If using this object code, you will need to add GHAYE972 (Greg Hayes) as next approver. |
| 63302 | Building Improvements | If using this object code, you will need to add GHAYE972 (Greg Hayes) as next approver. |
| 63303 | Telecommunications | If using this object code, you will need to add GHAYE972 (Greg Hayes) as next approver. |
| 63304 | Buildings | If using this object code, you will need to add GHAYE972 (Greg Hayes) as next approver. |
| 63401 | Land Purchase | If using this object code, you will need to add GHAYE972 (Greg Hayes) as next approver. |
| 63402 | Land Improvements | If using this object code, you will need to add GHAYE972 (Greg Hayes) as next approver. |

64000 - CONTRACTUAL SERVICES

It is in the best interest of the university to have a contract for all professional services. If the professional service is greater than or equal to \$5,000, a contract is required. The fully executed contract must be completed prior to the start date of service. Invoices are required regardless of service value and shall be submitted to Accounts Payable.

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| 64101 | Catering | On-campus services by Sodexo, Off-campus catering for events |
| 64102 | Outsourced Temporary Services | Temporary clerical or office staff provided by a service firm |
| 64104 | Entertainment | Homecoming, Springfest, Spring Bling entertainers |
| 64105 | Medical | Physicals, Vaccinations, Health Center Physicians |
| 64201 | Honorarium | Volunteer speakers, cooperating teachers (student teaching) |
| 64203 | Professional Services | Consultants/speakers, architects, engineers, legal, IT consulting, managed services, conference services, research consultants - typically will have a highly detailed scope of work. |
| 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 | Construction, Telecommunications, Electrical Contracts |
| 64206 | Skilled services | Services requiring specific skills such as landscaping/mowing, sewing, non-equipment repairs, refurbishing athletic gear, veterinarian services |
| 64207 | Miscellaneous Services | |
| Maintenance Contracts - Regular Monthly or Annual Costs | | |
| 64301 | Office/Instructional/Scientific Equip. Maintenance | Copier Maintenance, Fax Maintenance, and Printer Maintenance |
| 64302 | Building/Machinery Maintenance | Elevator Maintenance |
| 64303 | Computer/Video Equipment Maintenance | Colleague & other Software Mtn & license renewals (if using this object code, you will need to add GEMAN657 (Gregory Emanuel) 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 (<i>see 66505 for purchase of tires</i>) |
| 64407 | HVAC Repair | Repairs to heating and cooling systems (i.e. Harold Butzer) |
| 64409 | Other Equipment Repair | |

Lease and Rentals

64501	Equipment or Machinery Lease/Rental	Copier lease, Culligan water, tank rentals (i.e. Airgas), portable toilets (i.e. 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.
65103	Vehicle Rental	Rental of vehicle for University business (i.e. Enterprise Rent-A-Car)
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
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 and/or equipment under \$1000, calculators, toner cartridges
66103	Computer Supplies/Peripherals	Computers and printers under \$1000, keyboards, external hard drives, USB ports (if using this object code, you will need to add GEMAN657 (Gregory Emanuel) as next approver)
66104	Computer Software	Software for computers such as Photoshop, Adobe Acrobat (if using this object code, you will need to add GEMAN657 (Gregory Emanuel) 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, beakers, 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 (<i>promotional items with LU logo printed on them - see 66505</i>)
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	property taxes
67020	Computing Database: Subscriptions/Purchase	Software and database subscriptions (if using this object code, you will need to add GEMAN657 (Gregory Emanuel) as next approver)
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 Cynthia Wansing (CWANS611) or someone from the Financial Aid Office to the list of next approvers)
69006	Graduate Assistantship	