

Non-Labor Expense Account Code Definitions

July 1, 2016

Materials and Supplies

7011	Lab Supplies	Primarily used by academic departments for purchases of laboratory supplies, chemicals, glassware, and other supplies used for research and instructional purposes.
7014	Uniforms	Costs for purchasing required employee uniforms including clothing, shoes, and any required accessories.
7016	Cleaning Supplies	Primarily used by Campus Services and Facilities for chemicals and other products used to maintain facilities and dining centers.
7025	Marketing & Promotions	Include expenses for services and materials for promotional, public relations, and advertising items.
7028	Office Supplies	Includes office supplies, paper, flowers, computer supplies, miscellaneous non-capital expenses, and any other item consumed in an office environment.
7029	General Materials	Should not be generally used by campus. Commonly will be used by Campus Services and Facilities for purchases of materials for specific construction projects.
7058	Medical Supplies	Generally used by the wellness areas on campus such as Student Health Center for any medical supplies.
7072	Printing	Used by Printing Services for print charges. Paper, ink, and other similar expenses for other areas should be charged to 7028 - Office Supplies.
7081	Postage & Shipping	Include expenses for mailing and shipping services including stamps, postage meters, stamped envelopes, and permit fees. Generally any expense for USPS, UPS, or FedEx would be in this category.
7092	Freight	Include expenditures for package delivery and freight services provided by common or contract carrier or hired vehicle for the outbound movement of commodities domestically or internationally. This typically would NOT include UPS, USPS, or FedEx.
7095	Hazardous Materials	Expenses associated with the purchasing and handling of materials that are an item or agent (biological, chemical, radiological, and/or physical), which has the potential to cause harm to humans, animals, or the environment, either by itself or through interaction with other factors. Does not include hazardous medical supplies.

Non-Labor Expense Account Code Definitions

July 1, 2016

Travel

7151	Employee travel	Used for all costs associated with a University employee traveling for an official campus purpose such as a conference. Flights, hotels, and meals should be charged to this account code. Registration fees should be charged to this account code.
7153	Student travel	Used for all costs associated with a University student traveling for an official campus purpose such as a conference. All registration fees, flights, hotels, and meal reimbursements should be charged to this account code.
7152	Non-employee travel	Used for all costs associated with a non-employee traveling for an official campus purpose such as the travel costs associated with bringing a speaker to campus. All flights, hotels, and meal reimbursements should be charged to this account code. Meals paid by a University employee for the non-employee while on or around campus should use 7997.
7154	Athletics Team Travel	Generally only used by the Athletics Department for team travel.
7156	Recruiting	Commonly used by Athletics to track costs associated with recruiting student athletes. Can also be used to track the <u>travel</u> costs associated with recruiting candidates for employment at the University.

Non-Capital Equipment

7231	Hardware (Non Cap)	All information technology equipment (computers, monitors, printers, etc.) that are under the capitalization threshold of \$5,000. Should not include computer cables, computer mouse, keyboard, etc. that should be classified as office supplies.
7233	Software (Non Cap)	Software purchases, include software licenses, that are under the capitalization threshold of \$5,000.
7249	Other Equipment (Non Cap)	Typically lab equipment or other academic equipment that does not fit into another equipment category and is under the capitalization threshold of \$5,000.
7241	Furniture (Non Cap)	Furniture purchases under \$5,000.
7235	Collections/Artwork/Rare books	Rarely used outside of the library or museum departments. Exists for recording a purchase of special collections.

Non-Labor Expense Account Code Definitions

July 1, 2016

Professional Services & Contracts

7101	Professional & Contract Services	
7102	Honoraria/Speakers Fees	Payment paid to a speaker , who is not an employee or student, for a special and non-recurring activity or event. Include fees paid to guest speakers at university seminars, conferences, and other events (i.e. convocation). Typically, speaker fees are under a formal contract. Travel costs associated with bringing a speaker to campus should use 7152 - Non-employee travel.
7103	Legal Services	Costs of any legal services.
7104	Audit Services	Costs for outside audit services.
7105	Manager Fees	Consult with the Controller's Office prior to use.
7113	Bank Charges	Used by Treasury Services.
7107	License Fees	Purchase of a license to use a product or service. Includes software licenses. Do not include professional license fees.
7115	Sponsorships	Costs associated with the University sponsoring an event or activity.
7109	Game Guarantees	Used by Athletics.
7112	Application Fees	Fees charged for processing an application for goods or service. For example, passport application fees.
7032	Professional Dues, Fees & Memberships	Include expenses for memberships to professional organizations, such as the ABA, AICPA, etc. Also, notary commissions. Use for expense for employee dues as well as a general membership for a department.
7031	Subscriptions & Non-professional Memberships	Subscriptions for journals, newspaper, etc. that does not involve University libraries. Membership fees that do not relate to an academic department or persons profession should also be charged here.
7119	Medical Services	Generally used by University health services.
7020	Preservation	Reserved for use by University libraries.
7074	Contract Printing	Reserved for use by Campus Services.
7013	Laundry and Linen Services	Generally used by Campus Services for laundry contracts. Should NOT be used for purchases of linens or laundry supplies.
7121	Meeting & Seminar Fees	Used for registration fees, webinar costs, and other fees generally associated with the non-travel costs of professional development.

Non-Labor Expense Account Code Definitions

July 1, 2016

Entertainment

7997	Hospitality, Meals, & Receptions	Expenses for non-travel business meals, receptions, and general costs for guests (other than travel costs).
7903	Social Activities & Entertainment	Includes departmental retreats, team building activities, and general entertainment costs.
7605	Tickets	For purchases of tickets, both on and off campus, for employees or guests.
7926	Alcoholic Beverages	Purchases of alcohol other than retail purchases. Alcohol purchased while traveling does not have to be broken out into this account code. ABC permits would also be included in this account code.

Equipment

7211	Hardware (Cap)	All information technology equipment (computers, monitors, printers, servers, etc.) that exceeds the capitalization threshold of \$5,000.
7213	Software (Cap)	Software purchases, include software licenses, that exceed the capitalization threshold of \$5,000.
7221	Telecommunications Equipment (Cap)	Typically capitalized equipment for purchases of communications equipment installed in new or refurbished buildings.
7222	Vehicles (Cap)	Purchases motorized transportation. Would include cars, trucks, golf carts (over \$5,000), etc. Do not include leases for any type of vehicle.
7226	Furniture (Cap)	Furniture purchases over \$5,000.
7229	Other Equipment (Cap)	Equipment purchases over \$5,000 that is not otherwise categorized.

Maintenance

7257	Maintenance Supplies	Supplies purchases for maintenance services such as non-capital tools, materials, etc.
7255	Other Repair & Maint	Parts and labor costs associated with repairs and maintenance not otherwise categorized.
7732	Campus Improvements	Reserved for use by Facilities.
7256	Vehicle Repair	Parts and labor costs for repair of a campus vehicle.
7251	Equipment Repair	Parts and labor costs for a repair of campus equipment.
7253	Service Contracts	Purchased contract cost for maintenance services. Examples include a roofing contract, HVAC repair contract, etc.

Non-Labor Expense Account Code Definitions

July 1, 2016

Utilities

7295	Electricity	Reserved for use by Facilities.
7296	Bottled Gas	Reserved for use by Facilities.
7294	Water & Sewage	Reserved for use by Facilities.
7289	Stormwater Assessment	Reserved for use by Facilities.
7299	Other Utilities	Reserved for use by Facilities.
7292	Fuel Oil	Reserved for use by Facilities.
7297	Natural Gas	Reserved for use by Facilities.
7298	Gasoline & Diesel Fuel	Reserved for use by Facilities.
7288	Waste/Recycling	Reserved for use by Facilities.

Insurance

7601	Insurance Premiums	Reserve for use by Risk Management.
7629	Insurance Losses	Reserve for use by Risk Management.

Awards

7574	Awards & Prizes	Expenses for monetary prizes. Typically this would used for year-end student awards. Contact the Controller's Office prior to purchasing gift cards for awards.
7057	Non-Cash Awards & Prizes	Trophies, plaques, and other non-cash awards or prizes. Contact the Controller's Office prior to purchasing gift cards for awards.

Rentals & Leases

7111	Rentals	Consult with the Accounting Office before using this account code.
7120	Lease	Consult with the Accounting Office before using this account code.

Purchases for Resale

7043	Provisions-Food Services	Reserved for use by Campus Services.
7042	Cost of Sales	Used only for retail operations.
7047	Cost of Sales - ABC Purchases	Used only for retail operations.

Telecommunications

7191	Telephone Base	Reserved for use by Telecom.
7193	Telephone Tolls	Reserved for use by Telecom.
7194	Telephone Long Distance	Reserved for use by Telecom.
7195	Telephone Line Lead	Reserved for use by Telecom.
7196	Cable TV Service	Reserved for use by Telecom.
7198	Cellular Telephones	Reserved for use by Telecom.

Non-Labor Expense Account Code Definitions

July 1, 2016

Library Collections

7311	Books	Reserved for use by University libraries.
7314	Serials	Reserved for use by University libraries.
7318	Scores	Reserved for use by University libraries.
7317	Audio CDs	Reserved for use by University libraries.
7332	Film	Reserved for use by University libraries.
7334	Performance Rights	Reserved for use by University libraries.
7331	Streaming	Reserved for use by University libraries.
7353	Serials - Supplementals	Reserved for use by University libraries.
7343	Continuations	Reserved for use by University libraries.
7354	Digital Collections	Reserved for use by University libraries.
7362	Research Databases	Reserved for use by University libraries.
7355	Copyright	Reserved for use by University libraries.
7369	Bibliographic Services	Reserved for use by University libraries.
7361	Interlibrary Loan	Reserved for use by University libraries.

Other Indirect Charges

7606	Grants Indirect Costs	Reserved for use by the Controller's Office.
------	-----------------------	--

Building Costs

7717	Construction Costs	Reserved for use by Facilities.
7733	Landscaping/Site Improvements	Reserved for use by Facilities.
7738	Capitalized Interest	Reserved for use by the Controller's Office.
7731	Architectural, Engineering & Consulting Fees	Reserved for use by Facilities.
7734	Demolition	Reserved for use by Facilities.

Acquisition Costs

7705	Land Acquisition	Reserved for use by the Controller's Office.
7706	Building Acquisition	Reserved for use by the Controller's Office.

Taxes

7602	Taxes	Reserved for use by the Controller's Office.
7603	Admissions Taxes	Reserved for use by the Controller's Office.
7612	Loan Reduction Fund	Reserved for use by the Controller's Office.

Depreciation

7901	Depreciation	Reserved for use by the Controller's Office.
------	--------------	--

Budget Use Only

7902	Discretionary Expenses	Reserved for use by the Office of Planning and Budget.
7905	Contingency	Reserved for use by the Office of Planning and Budget.
7921	Restr Support-Balance	Reserved for use by the Office of Planning and Budget.

Controller Use Only

7608	Prov Doubtful Accounts	Reserved for use by the Controller's Office.
7613	Interest Expense	Reserved for use by the Controller's Office.
7610	Administrative Overhead	Reserved for use by the Controller's Office.
7999	Expense Advance	Reserved for use by the Controller's Office.
7611	Credit Card Discount	Reserved for use by the Controller's Office.
7169	Travel Advance	Reserved for use by the Controller's Office.