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UNIVERSITY OF NORTHERN IOWA
Expenditure Object Codes with Definitions

PERSONNEL COSTS (5000-5999)

FACULTY SALARIES

- 5001 Institutional Officials Salaries** - Basis code (G), includes the University President, Executive Asst. to President, Director of Governmental Relations, (4) Vice-Presidents, Director of Library, (7) College Deans, and appointed officials.
- 5011 Academic Administrative Salaries** - Basis code(B), includes Academic Dept. Heads, Academic Asst. Deans, Academic Asst. & Assoc VP, Administrators in Library, and Directors of Academic Centers.
- 5021 Unit Faculty Salaries** - Basis code (W), instructional faculty positions covered by collective bargaining agreement.
- 5022 Unit Faculty-Special Compensation** - Payments for one-time short-term obligations.
- 5023 Unit Faculty-Bonus** - In effect only as provided for in Master Agreement.
- 5031 Non-Unit Faculty Salaries** - Basis code (L), faculty not covered by collective bargaining agreement due to title (e.g. lab assistant) and first or second semester adjunct instructors teaching less than half-time.
- 5032 Non-Unit Faculty-Special Compensation** - Compensation for short-term obligations done outside position assignments and normal work hours for that position.
- 5034 Non-Unit Faculty-Hourly** - Faculty with assignments paid by the hour or day (e.g. Suzuki Instructors, PLS substitute teachers).
- 5061 Faculty Retirees Payout** - Lump sum payments made under the Early Retirement Incentive Program.
- 5091 Grad Assistants** - Basis code (J), funded with department allocations. Basis (F), funded and distributed through Graduate College.

P & S SALARIES

- 5101 P&S Regular Salaries** - Basis Codes (H), (T), (K), compensation calculated on an annual basis and paid in ten or twelve pay periods.
- 5102 P&S-Special Compensation** - Compensation for short-term obligations done outside position assignments and normal work hours for that position.
- 5103 P&S-Bonus** - Non-recurring cash payment not added to base salary.
- 5104 P&S-Hourly** - Assignments paid by the hour or day (e.g. tutors).
- 5111 P&S Annual Appt Salaries** - Basis code (A), includes positions appointed on an annual basis, generally, Dept. Heads of non-academic depts.
- 5161 P&S Retirees Payout** - Lump sum payments made under Early Retirement Incentive Program.

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GENERAL SERVICE SALARIES

- 5201 Gnl Svc Technical Salaries** - Compensation to technical employees as defined by AFSCME Contract. Based on hourly rate and paid monthly in equal installations.
- 5203 Gnl Svc Technical-Bonus** - Non-recurring cash payment not added to base salary.
- 5211 Gnl Svc Clerical Salaries** - Compensation to clerical employees as defined by AFSCME Contract. Based on hourly rate and paid monthly in equal installations.
- 5213 Gnl Svc Clerical-Bonus** - Non-recurring cash payment not added to base salary.
- 5221 Gnl Svc Security Salaries** - Compensation to security employees as defined by AFSCME Contract. Based on hourly rate and paid monthly in equal installations.
- 5223 Gnl Svc Security-Bonus** - Non-recurring cash payment not added to base salary.
- 5231 Gnl Svc Blue Collar Salaries** - Compensation to blue collar employees as defined by AFSCME Contract. Based on hourly rate and paid monthly in equal installations.
- 5233 Gnl Svc Blue Collar-Bonus** - Non-recurring cash payment not added to base salary.
- 5241 Gnl Svc Non-Org Merit Salaries** - Compensation to Supervisory and Confidential employees and paid monthly in equal installations.
- 5243 Gnl Svc Non-Org Meritorious** - Compensation to recognize outstanding performance as defined in Regents Merit Rules: 3.37 (19A) 2, and not added to base salary.
- 5261 Gnl Svc Retirees Payout** - Lump sum payments made under the EarlyRetirement Incentive Program.

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5262 Gnl Svc-Special Compensation - Compensation for services temporarily needed in a position in same or different class as defined in Regents Merit Rules: 3.101(19A) 2.

5271 Gnl Svc Technical-Overtime

5272 Gnl Svc Clerical-Overtime

5273 Gnl Svc Security-Overtime

5274 Gnl Svc Blue Collar-Overtime

5275 Gnl Svc NonOrg-Overtime

Payment for time employee works in excess of forty (40) hours per work period, paid at 1 1/2 times base hourly pay.

5281 Gnl Svc Technical-Shift Diff

5282 Gnl Svc Clerical-Shift Diff

5283 Gnl Svc Security-Shift Diff

5284 Gnl Svc Blue Collar-Shift Diff

5285 Gnl Svc NonOrg-Shift Diff

Payment for regularly scheduled permanent shifts:

- 2nd (.25/hr)=4 or more hrs between 6 p.m. - midnight

- 3rd (.30/hr)=4 or more hrs between midnight - 6 a.m.

- Swing (.27/hr)=rotating shifts

HOURLY STAFF WAGES

5301 Hourly Technical Wages - Compensation to technical (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours worked from month cut-off to next mid month cut-off.

5303 Hourly Technical-Bonus - Non-recurring cash payment, not added to base salary.

5311 Hourly Clerical Wages - Compensation to clerical (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours worked from month cut-off to next mid month cut-off.

5313 Hourly Clerical-Bonus - Non-recurring cash payment, not added to base salary.

5321 Hourly Security Wages - Compensation to security (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours worked from month cut-off to next mid month cut-off.

5323 Hourly Security-Bonus - Non-recurring cash payment, not added to base salary.

5331 Hourly Blue Collar Wages - Compensation to blue collar (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours worked from month cut-off to next mid month cut-off.

5333 Hourly Blue Collar-Bonus - Non-recurring cash payment, not added to base salary.

5341 Hourly Non-Org Merit Salaries - Compensation to supervisory and confidential employees. Based on hourly rate and paid for actual hours worked from mid month cut-off to next mid month cut-off.

5343 Hourly Non-Org Meritorious - Compensation to recognize outstanding performance as defined in Regents Merit Rules: 3.37 (19A) 2, not added to base salary.

5362 Hourly-Special Compensation - Compensation for services temporarily needed in a position in same or different class as defined in Regents Merit Rules: 3.101(19A) 2.

5371 Hourly Technical-Overtime

5372 Hourly Clerical-Overtime

5373 Hourly Security-Overtime

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5374 Hourly Blue Collar-Overtime

5375 Hourly NonOrg-Overtime

Payment for time employee works in excess of forty (40) hours per work period, paid at 1 1/2 times base hourly pay from mid month cut-off to next mid month cut-off.

5381 Hourly Technical-Shift Diff

5382 Hourly Clerical-Shift Diff

5383 Hourly Security-Shift Diff

5384 Hourly Blue Collar-Shift Diff

5385 Hourly NonOrg-Shift Diff

Payment for regularly scheduled permanent shifts:

- 2nd (.25/hr)=4 or more hrs between 6 p.m. - midnight

- 3rd (.30/hr)=4 or more hrs between midnight - 6 a.m.

- Swing (.27/hr)=rotating shifts

OTHER STAFF WAGES

5391 Seasonal Employee Wages - Payment to part time employees for seasonal duties exempt from Regents Merit Rules per Code of Iowa 19A.3.9 for the time period 4/15 - 10/15. This code should only be used when no other logical employee group can be identified. Sports Camps is an area where this code will predominantly be used.

STUDENT WAGES

5401 Student/Departmental - Hourly compensation for students other than those employed as Graduate Assistants.

5411 Student/WSP-On Campus

5421 Student/WSP-Off Campus Public

5431 Student/WSP-Off Campus Private

5441 Student/WSP-(CSLP)

Hourly compensation for students, other than those employed as Graduate Assistants, that are paid by College Work Study Program funds (State and Federal).

FACULTY FRINGE BENEFITS

5501 Institutional Officials FB

5511 Academic Administrative FB

5521 Unit Faculty FB

5522 Unit Faculty Special Comp FB

5523 Unit Faculty Bonus FB

5531 Non-Unit Faculty FB

5532 Non-Unit Faculty Special Comp FB

5534 Non-Unit Faculty-Hourly FB

5561 Faculty Retirees Payout FB

5591 Grad Assistants FB

University share of fringe benefits on all salaries paid on object codes 5001-5099.

P & S FRINGE BENEFITS

5601 P&S Regular FB

5602 P&S Special Comp FB

5603 P&S Bonus FB

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- 5604 P&S Hourly FB**
- 5611 P&S Annual Appt FB**
- 5661 P&S Retirees Payout FB**
University share of fringe benefits on all salaries paid on object codes 5101-5199.

GENERAL SERVICE FRINGE BENEFITS

- 5701 Gnl Svc Technical FB**
- 5703 Gnl Svc Technical Bonus FB**
- 5711 Gnl Svc Clerical FB**
- 5713 Gnl Svc Clerical Bonus FB**
- 5721 Gnl Svc Security FB**
- 5723 Gnl Svc Security Bonus FB**
- 5731 Gnl Svc Blue Collar FB**
- 5733 Gnl Svc Blue Collar Bonus FB**
- 5741 Gnl Svc Non-Org Merit FB**
- 5743 Gnl Svc Non-Org Meritorious FB**
- 5761 Gnl Svc Retirees FB**
- 5762 Gnl Svc-Special Comp FB**
University share of fringe benefits on all salaries paid on object codes 5201-5299.

HOURLY STAFF FRINGE BENEFITS

- 5801 Hourly Technical FB**
- 5803 Hourly Technical Bonus FB**
- 5811 Hourly Clerical FB**
- 5813 Hourly Clerical Bonus FB**
- 5821 Hourly Security FB**
- 5823 Hourly Security Bonus FB**
- 5831 Hourly Blue Collar FB**
- 5833 Hourly Blue Collar Bonus FB**
- 5841 Hourly Non-Org Merit FB**
- 5843 Hourly Non-Org Meritorious FB**
- 5862 Hourly-Special Comp FB**
University share of fringe benefits on all salaries paid on object codes 5301-5389.

OTHER STAFF FRINGE BENEFITS

- 5891 Seasonal Employee FB**
University share of fringe benefits on all salaries paid on object codes 5391-5399.

STUDENT FRINGE BENEFITS

- 5901 Student FB**
University share of fringe benefits on all salaries paid on object codes 5401-5499.

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Expenditure Object Codes with Definitions

SUPPLIES & SERVICES (6000-6999)

TRAVEL - Includes the following expenditures:
- Car, bus, other vehicles - Meals
- Car rental agencies - Mileage/private
- Chartered bus/flight vehicle
- Fares-commercial/limo/taxi - Parking
- Fees-passports/traveler's checks - Phone (business)
- Gas/oil(not personal veh) - Registration fees
- Lodging - Road/bridge tolls

6101 Staff In-State - Includes the above travel expenditures incurred by a University employee as a part of their job.

6115 Staff In-State/Taxable Meal - Reimbursed employee meals when the employee was not engaged in overnight travel. This coded is used ONLY for these meal situations. Other travel costs must be properly coded.

This is very IMPORTANT as Taxable Meals are reported on the employee's W-2 form.

6120 Non-Staff/In-State - Includes the above travel expenditures incurred by individuals not on payroll such as consultants or candidates for positions.

6121 Student/In-State - Includes the above travel expenditures if incurred for the benefit of a student or student groups such as music groups, class field trips, or student teacher bus travel. The expenses of the faculty sponsor accompanying the student group are also charged on this code.

6122 Team/In-State - Includes the above travel expenditures incurred for organized team travel.

6130 Staff Out-State - Same as 6101 but for out-of-state travel.

6145 Staff Out-State/Taxable Meal - Same as 6115 but for out-of-state travel.

6150 Non-Staff/Out-State - Same as 6120 but for out-of-state travel.

6151 Student/Out-State - Same as 6121 but for out-of-state travel.

6152 Team/Out-State - Same as 6122 but for out-of-state travel.

6160 Staff Foreign - Same as 6101 but for foreign travel.

6180 Non-Staff Foreign - Same as 6120 but for foreign travel.

6181 Student/Foreign - Same as 6121 but for foreign travel.

6182 Team/Foreign - Same as 6122 but for foreign travel.

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Expenditure Object Codes with Definitions

6190 Household Moving Expense - Payment for cost of moving household goods and personal effects from employees residence to new residence. Limited to cost of moving 10,000 lbs or less. (see Policies and Procedures Manual)

The employee's W-2 form will include an indicator that moving expenses were paid by the University.

6191 Other Moving Expense-Taxable - Includes all meal expenses, pre-move house hunting trip costs, temporary living quarter costs, and home selling and acquisition costs.

These reimbursements will be included on the employee's W-2 as Other Taxable Income.

DEPARTMENTAL SUPPLIES

6201 Office Supplies - Includes supplies used to maintain regular daily office functions.

- computer supplies
- file folders
- gummed reinforcements
- paper clips
- pencils/pens
- scissors
- subscriptions
- envelopes
- forms
- labels/mailling lists
- paper supplies
- rulers
- staplers/staples
- books, non-library

6202 Instructional Supplies Reimbursed - (Controller's Office use only) Includes credits through student billing system for formally approved fees for instructional materials.

6205 Premiums - Includes items purchased for incentive purposes in various fundraising activities such as KHKE/KUNI Fund Drive.

6210 Laboratory Supplies - Includes disposable and reusable materials used for teaching and research performed in various laboratories.

- chemicals
- electrical supplies
- glassware
- liquid reagents
- mechanical supplies
- plasticware
- testkits
- drafting supplies
- engineering supplies
- hazardous & radioactive materials
- various gases
- solvents

6215 Athletic Supplies - Includes supplies purchased by Intercollegiate Athletics, PLS, and HPELS for various athletic and other sports activities.

- bats/balls
- helmets
- other sports supplies
- gloves
- nets

6230 Food for Instr/Research Use - Includes food purchased for use in educational programs, courses, etc., or for research studies involving research subjects.

6240 Food Service Supplies (non-food) - Includes supplies used primarily by the food service departments.

- disposable cups
- plastic silverware
- napkins

6250 Housekeeping Supplies - Includes custodial supplies used in the routine cleaning and maintenance of buildings and grounds.

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6260 Bldg/Eq/Veh Maintenance Supplies - Includes Physical Plant shop and preventative maintenance supplies.

6270 Uniforms, Textiles & Related - Includes work clothing and textile supplies.

- clothing
- shoes
- drapes
- costumes
- towels
- safety apparel
- bedding, mattresses
- linens
- athletic/band uniforms
- other soft goods

6280 Drugs - Includes commercial drugs and pharmaceuticals dispensed to patients and/or utilized in instruction/research.

6285 Medical/Surgical - Includes items associated with specific medical procedures.

6290 Patient Care Supplies - Includes both disposable and reusable supplies for the care and treatment of patients at the University Health Center.

- clinical lab supplies
- X-ray film
- medical instruments

POSTAGE

6301 Postage

- postage stamps
- Postal Stores billings
- UPS, Purolator, other couriers - certified/registered
- postal insurance
- refill postage meters except Postal Stores
- mail

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EQUIP - NONCAPITALIZED

6311 Equip/Ofc Furniture - Noncap - In general, tangible personal property with a useful life of two or more years and a cost of less than \$500 per item.

- calculators
- dictaphones
- printers
- modems
- modular furniture
- computer devices (hard drives, CD ROM readers)

6312 Artwork - Noncap - In general, tangible personal property with a useful life of two or more years and a cost of less than \$500 per item. Includes various artwork that was not capitalized as part of a new building or otherwise specifically commissioned.

6313 Information Resources - Noncap - Includes items not considered capitalized Library Materials. Disbursements are to be from the Library Materials account supplies and services budget.

- 2nd copies of subscriptions
- loose-leaf updating services
- contractual expenditures enhancing user local and remote access
- subscriptions and newspapers library does not bind
- leased titles
- access charges to remote databases

HOSPITALITY/EVENT EXPENSE - Generally includes payment of reasonable expenses associated with hosting official university guests and recognized university functions or sponsored activities, i.e., interview and recruiting costs for candidates and recruits, receptions for visiting dignitaries, receptions for speakers, lecturers, and performers, professional organizations meeting on campus, Board of Regents and other inter-institutional meetings, hosting government officials to extent permitted by law, annual recognition breakfast, university functions sanctioned by Cabinet officials, and general receptions for students and parents.

- meals, catered
- meals off-campus
- athletic training table
- meals, dining svc
- refreshments

- 6321 Interview/Recruitment-Staff**
- 6322 Interview/Recruitment-Student**
- 6323 Business Meeting Exp**
- 6324 Conf/Seminar Exp**
- 6325 Staff Meeting Exp**
- 6326 Fundraising**
- 6327 Other Hospitality**

MEMBERSHIP FEES/DUES - Includes payments for membership in professional organizations at either institutional or employee level.

6341 Memberships/Dues-General - Payments to various professional organizations which are recognized by the university and generally have members from other peer institutions.

6342 Conference/Affiliations Assessments - Generally restricted to usage by Intercollegiate Athletics for fees and dues assessed by conferences and affiliations.

LEASE & RENTAL - Includes rental and non-capitalized lease payments for facilities, equipment, software, and land.

- 6351 Lease/Rental Facilities-Inst**
- 6352 Lease/Rental Facilities-Non-Inst**
- 6353 Lease/Rental Equipment-Inst**
- 6354 Lease/Rental Equipment-Non-Inst**
- 6355 Software** - (ISCS use only) To record lease payments for software (e.g. mainframe MVS, CICS, VTAM, etc.) to

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6356 **Land** maintain the rights to run the product from year to year.

TELECOMMUNICATIONS

6371 **Telecommunications** - Includes all fixed and variable charges for all telecommunications.

- FAX service
- instrument rental
- satellite downlink
- telegrams
- installation charges
- modem rentals
- long distance charges
- WATTS lines/usage

INSURANCE

6381 **Insurance**

- property insurance
- fidelity bonds
- misc. student health insurance
- liability insurance
- travel insurance

LAUNDRY, CLEANING, LINEN

6391 **Laundry, Cleaning and Linen**

- washing
- dry cleaning
- shampoo rugs/furniture
- starching
- ironing
- flatwork

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GENERAL SERVICES

6401 General Services

- sanitary landfill fees
- press service
- pest control service
- bond coupon handling charges
- collection agency billings
- Lewis System
- fire inspection
- cablevision
- bands and orchestras
- advertising

6402 Maintenance Contracts - Includes maintenance contracts for equipment.

6421 Interdepartmental-Physical Plant - Includes Physical Plant charges for items not capitalized or coded as repairs.

- Physical Plant delivery service
- Key Shop lock service
- Physical Plant set-up charge

6422 Interdepartmental-Center for Educational Technology

PRINTING & DUPLICATION

6441 Printing & Duplication, On-Campus

- offset printing and services at University Print Services or PLS Print Center
- photocopies purchased

6442 Printing & Duplication, Off-Campus

- State Printing Board invoices
- typesetting purchased
- photographic plates purchased
- photocopies purchased off-campus

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Expenditure Object Codes with Definitions

PROFESSIONAL SERVICES - Includes payments for individuals and businesses for professional services. This code is not to be used for payments in instances when an employer-employee relationship exists as defined by IRS.

Individuals paid with this code will receive an IRS Form 1099. Therefore, the requisition must include the recipient's name, Social Security number, and complete HOME mailing address.

- 6501 **Audit Services-State**
- 6511 **Audit Services-Other**
- 6521 **Legal Services**
- 6531 **Consultant Services**
- 6541 **Medical Services**
- 6551 **Dental Services**
- 6561 **Appraisal Services**
- 6571 **Architect Services**
- 6581 **Veterinary Services**
- 6591 **Other Professional Svcs**

HONORARIA/AWARDS - Includes payments for the following honoraria/awards situations. Certain prizes and awards are taxable as per IRS Code Sec. 74..102(c),274(j),274(k). This code is not to be used when an employer-employee relationship exists as defined by IRS.

Individuals paid with this code may receive an IRS Form 1099. Therefore, the requisition must include the recipient's name, Social Security number, and complete mailing address.

- 6601 **Speaker Fees**
- 6602 **Subject/Participant Fees**
- 6603 **Faculty/Staff Awards**
- 6604 **Prizes & Gifts**
- 6605 **Other Honoraria/Awards**

SHIPPING/FREIGHT

- 6621 **Shipping/Freight** - Freight costs invoiced separately from supply or equipment invoices.

- carrier services

- Federal express, UPS, Iowa Parcel

SUB-CONTRACTS

- 6631 **Sub-Contracts** - Used for Grants and Contracts activity to record sub-contract costs with other agencies and organizations.

COMPUTING SERVICES

- 6641 **Computing Services**
 - Information Systems & Computer Services billings
 - Bank charges for computing services
 - outside computer centers

BAD DEBT EXPENSE

- 6651 **Bad Debt Expense** - (Controller's Office use only) To record the offset when recognizing year-end Allowance for Uncollectables.

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Expenditure Object Codes with Definitions

OVERHEAD ALLOCATIONS

6661 Overhead Allocations (Admin Svcs) - (Controller,s Office use only) Used to apply a flat percentage overhead charge to the various auxiliary enterprise operations.

TAXES

6671 Taxes - (Controller's Office use only) To record property, excise, and other tax expense.

6672 Interest Rebatement - (Controller's Office use only) To record interest paid to the US Government for interest earnings on bond fund investments that is above the bond yield.

INTEREST/PENALTIES/FINES

6681 Interest Expense-Late Payment - To record service charge for late payments to vendors.

6682 Interest Expense-Fed Balance Grnt/Cntr - (Controller's Office use only) To record interest penalty paid to federal agencies when federal receipts exceed expenditures as per Cash Management Improvement Act.

6683 Arbitrage Penalty - (Controller's Office use only) To record penalty assessed on unspent bond proceeds that are required to be spent at specified intervals.

DUTIES, LICENSES, MISC FEES

6691 Duties, Licenses and Misc Fees - Fees paid to individuals, organizations, or government agencies for the following: (Royalties require home address

- abstract fees
- copyrights
- duties
- import fees
- licenses
- manuscript fees
- recording of documents
- patents
- royalties
- administrative fees
- entry fees
- transcript fees

DUTIES, LICENSES, MISC FEES (continued)

6692 Software License Fee - Use for the purchase of software when we maintain the rights to run the product perpetually, (e.g. LOTUS, Word Perfect, etc.)

6693 Software Maintenance Fee - Generally, an optional fee paid to receive corrections or upgrades to a to software products such as: EMAS, Mainframe, EDExpress, etc. New versions of LOTUS, Word Perfect, etc. should use code 6692.

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UTILITIES - To record university utilities useage as generated by the Physical Plant, Cedar Falls Utilities or other utility related vendors.

- 6801 Electricity
- 6805 Purchased Electricity
- 6811 Fuel
- 6821 Gas
- 6822 Non-Heating Gas
- 6831 Fire Protection
- 6841 Sewer Rental
- 6851 Steam
- 6861 Water
- 6871 Refuse Disposal
- 6881 Waste Incineration
- 6891 Other Utility Expense
- 6895 Energy Conservation Expense

REPAIRS/MAINTENANCE

- 6901 **R & M Equipment/Ofc Furniture** - Repair to various equipment including equipment installation charges.

- 6911 **R & M Motor Vehicles** - Repair of all motorized vehicles including the car pool, motorcycles, trucks, street-cleaners, tractors and tractor mowers, etc.

- 6921 **R & M Buildings** - Repairs and maintenance to buildings for the following:
 - Replacements or alterations -

- floors	- ceilings
- paint	- walls
- plaster	- elevators
- heating	- plumbing
- insulation	- roofing (noncap)

 - Relocation -

- doors	- windows
- partitions	- utilities
- stairways	- lights

- 6931 **R & M Improvements O/T Bldgs** - Repairs and maintenance to land improvements for the following:

- campus lighting	- utilities distribution
- tunnels	system
- sewers	- paving
- sidewalks	- fences
- grading	- wells for drinking

- 6941 **R & M Mechanical Equipment** - Repair and maintenance of equipment in mechanical areas of buildings and other misc. equipment such as air conditioners, saws, lawn mowers, etc.

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STUDENT AID

- 6951 Scholarships** - Student aid for undergraduates.
6952 Fellowships - Student aid for graduate students.
6953 Awards/Prizes (Student)
6954 Stipends
6955 Employee Training Grants - Reimbursement to employee for coursework taken for academic credit.
6956 Purchased Educational Materials - Educational materials purchased directly for students.

CAPITAL TRANSACTIONS (7000-7299)**EQUIPMENT**

- 7011 Movable Equipment** - Moveable furniture, machines, and other equipment which meets the following criteria:
- not affixed to any part of a building or room
 - costs \$500 or more
 - estimated useful life of two or more years
 - not purchased for resale
 - initial freight charges are considered part of cost
 - modular office furniture uses object code 6311
 - additions, not considered repair, maintenance or replacement parts, should use this object code while actual repairs should use object code 6901
 - personal computers the processor unit, the initial monitor, initial connector cables, initial DOS software, upgrade boards and freight. PC printer are separately subject to 6311 and 7011 criteria.
 - initial installation or assembly
- 7012 Fixed Equipment** - Furniture, machines, and equipment permanently attached to any part of a building or room in such a way that it cannot be removed without costly or extensive repairs or alterations to make the space useable for other purposes.
- 7021 Software** - To be used only for specially developed or donated software where the university has specific ownership.
- 7031 Artwork** - Commissioned or donated artwork which is not capitalized with new building construction.

LIBRARY MATERIALS - To record the following purchases added to the library collection of the Library, Price Laboratory School Library, Instructional Resources Library, and UNI-QUE.

- 7111 Books/Other Formats** - Books, continuations, videotapes, stand-alone CD-ROM titles, and other one-time purchases regardless of format.
- 7121 Subscriptions** - Materials retained by the Library which are received as a result of a subscription agreement paid in advance of receipt. Examples include subscriptions to periodicals, journals, and other materials regardless of format.
- Note: This does not include subscriptions to materials included in the definition of non-capitalized library information resources.
- 7131 Special Collections** - Materials added to special collections regardless of format.

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Expenditure Object Codes with Definitions

7141 Microfilm/Binding - Includes various preservation costs necessary to provide library materials in a longer-lasting form. Examples include binding of periodical issues and microfilming of UNI theses and dissertations.

7151 NOT DEFINED

7161 NOT DEFINED

LAND, BLDGS,IMPR

7211 Land - The cost of land purchased or the market value of land donated to the University as of the date acquired.

7221 Buildings - Includes the following:

- construction of new buildings
- building additions (e.g. stories, wings, rooms)
- specialized building improvements
- Physical Plant jobs planning new buildings or projects
- purchased buildings
- donated buildings
- appraisal fees for purchased buildings
- site preparation
- wells for cooling

7231 Improvements Other Than Buildings - Costs incurred subsequent to the acquisition of land that are not related to a particular building.

- | | |
|---------------------------|---------------------------------|
| - campus lighting | - utilities distribution system |
| - tunnels | - sewers |
| - dams | - paving |
| - curbs | - sidewalks/steps |
| - parking lots(hard surf) | - fences |
| - grading | - levees |
| - bridges | - wells for drinking |

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OTHER EXPENSE/DEDUCTIONS (7300-7999) (Controller's Office use only)

OTHER EXP/DEDUCT

- 7301** **Administrative Cost Allowance** - Reimbursement allowed specifically for administrative costs of PELL program.

- 7302** **Indirect Costs Recovered**

- 7311** **P&I Cancel-Teaching Prior to 7/1/72**
- 7312** **P&I Cancel- Military Prior to 7/1/72**
- 7313** **P&I Cancel-Teaching 7/1/72 and after**
- 7314** **P&I Cancel-Military 7/1/72 and after**
- 7315** **P&I Cancel-Peace Corps/VISTA**
- 7316** **P&I Cancel-Law Enforce/Corrections Ofc**
- 7317** **P&I Cancel-Death**
- 7318** **P&I Cancel-Disability**
- 7319** **P&I Cancel-Bankruptcy**
- 7321** **Other Student Loan Write-offs**
- 7331** **Defaulted & Assigned to U.S. Govmt**
- 7341** **Other Costs or Losses**

- 7351** **Refunds to Grantors**

- 7355** **Loss/Gain on Redemption of Refunded Bonds**

- 7361** **Bond Issuance Costs**

- 7371** **Cost of Goods Sold**

- 7372** **Obsolete/Short Inventory**

DEPRECIATION

- 7411** **Buildings**
- 7421** **Equipment**
- 7431** **Improvements Other Than Buildings**
- 7441** **Library Collection**

- 7451** **Disposal of Plant Facilities**
- 7461** **Disposal of Plant Equipment**

09/30/95

UNIVERSITY OF NORTHERN IOWA
Expenditure Object Codes with Definitions

DEBT SERVICE

7611 Principal Payment - Bonds
7621 Principal Payment - Notes
7631 Principal Payment - Capital Lease
7641 Interest Expense - Bonds
7651 Interest Expense - Notes
7661 Interest Expense - Capital Leases
7801 Annuity Payments (Foundation Only)
7802 Trust Payments (Foundation Only)

OTHER - BALANCE SHEET ITEMS

7901 Investments Purchased
7902 Student Loans Made
7903 Travel Advances Issued
7904 Change Fund Establishment
7905 Deposits Refunded
7906 P/R Deductions Remitted
7907 Accounts Payable
7908 Prepaid Expense
7909 Purchases for Resale
7999 Prior Year Correction

TRANSFERS (9000-9999)

VOLUNTARY TRANSFERS

9005 V/Tfr - General
9011 V/Tfr - Matching
9015 V/Tfr - SWFB Support
9021 V/Tfr - S&S Support
9022 V/Tfr - S&F Support
9023 V/Tfr - UTIL Support
9024 V/Tfr - EQ Support
9031 V/Tfr - Student Fee Allocation
9041 V/Tfr - Gain/Loss on Investments
9045 V/Tfr - Spending Rule Adjustment
9061 V/Tfr - Retirement of Debt
9071 V/Tfr - Renewals & Replacements
9081 V/Tfr - Unexpended
9091 V/Tfr - Unexpended-Yr End

MANDATORY TRANSFERS

9311 M/Trf - Loan Fund Match
9312 M/Trf - SEOG Match
9361 M/Trf - Retirement of Debt
9371 M/Trf - Renewals & Replacements