

## **OBJECT CODE DICTIONARY**

Updated December 27, 2007

**5080 Outsourced Services-** Used only for major contracts with outside firms that provide auxiliary services. Examples include Chartwells and Aramark.

**5090 Casual labor-** Any direct labor expense paid to an individual that is not on the payroll. Payroll taxes are not deducted from casual labor payments to individuals. Examples include: Referees, non-professional guest speakers, student hosting, student shuttle drivers, etc. Individuals receiving casual labor payments must provide a Social Security number (to include on w-9 form) and must not be in the University's payroll system. Amounts exceeding \$600 per year are reported to the IRS on a 1099 misc. report. Any single payment over \$1,000 should be considered 5340, Professional Services.

**5210 Postal Expense-** Any shipment or postage expense including internal fees from the campus post office. Examples include FedEx, UPS, DHL, Airborne Express, mass mailers, postage, etc. First class postage currently costs \$.41 and any mail that is metered by UC is charged a metering fee of \$.04 per piece of mail, regardless of size or weight. For departments metering first class letters, budget \$.45 per piece of mail in 2008-2009. Other USPS related budget questions can be directed to Jane Cox at extension 4074.

**5220 Duplication-** Any copy related expense, currently allocated to departments based on usage at \$.04 per copy. This allocation covers the cost of machine maintenance, ink, and paper. This charge will apply to both copies made on departmental copiers and in the post office. This charge will be the same for departmental charges and for cash paying customers. Questions regarding duplication budgeting should be directed to Jane Cox at extension 4074.

**5230 Utilities-** Gas, electric, water and sewage expenses. Currently, the only departments with a utilities budget are the Physical Plant, Residence Halls, Dining Hall, Rentals, Mountain Outreach and Cumberland Inn.

**5240 Local Food & Room-** Any locally purchased food or hotel-related service such as Chartwells, Cumberland Inn, or any other local services used to serve business-related visitors. UC does not allow for departmental parties and celebrations to be funded from the operational budget. Effective July 1, 2008 the rate charged by Chartwells for students and families that are visiting the Dining Hall is \$4.00 per meal. This also applies to 10-meal vouchers which cost \$40 per voucher. If a department is bringing students back to campus before the Fall boarding billing begins on Saturday, August 23, the department will be charged a \$12.00 meal fee per student for each day that the student is staying in the dormitories. As an example, if an athletic team has 25 students report to practice on August 11, they would budget 12 days of meals, multiplied by \$12.00 per day, multiplied by 25 students, for a budget of \$3,600. If the Dining Hall is closed while students are required to be on campus, students will be given a stipend of \$7.00 per meal which will be charged back to the department requiring the student's attendance. For 2008-2009, the Dining Hall will likely be closed for Thanksgiving break, Christmas break, and Spring

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Break. Questions regarding Chartwell's meal charges can be directed to Mike Miller at extension 4357.

**5250 Telephone-** All telephone related expense, including wireless phone service, pagers and allocated departmental phone services. On-campus telephone services are allocated at \$10 per usable line and \$.05 per minute for long distance usage. Wireless (cell) phone services are allocated at \$50 per month, per phone and requests for cell phones must be approved in advance by Steve Morris at extension 4597. Questions about telephone charges can be directed to Travis Wilson at extension 4002.

**5300 Supplies-** Any tangible item purchased by a department. Examples include: Office supplies, supply center orders, consumable supplies, replacement parts, etc. Does not include any services, leases or installations of equipment provided by outside firms (covered under 5350, Services). Any asset that is a capital improvement valued at over \$2,500 will be coded to 5900, Capitalized Additions.

**5340 Professional Services-** Any service provided by a professional individual or firm. Examples include: Attorneys, architects, professional speaker honorariums, consulting fees, etc. If amount of payment is less than \$1,000 and the payee does not have a professional license, the amount should be paid as casual labor. Please note that a typical speaker honorarium is \$250, which is to be budgeted as casual labor. There are occasions in which a professional speaker is paid more for an honorarium, which is to be budgeted as a professional service, even if the amount is less than \$1,000. Departments wishing to pay more than \$250 for any honorarium must have it pre-approved by Steve Morris at extension 4597. Individuals receiving payments for professional services rendered on campus must have a w-9 form and a certificate of worker's compensation on file with the Business Office before the service is rendered.

**5350 Services-** Any services that are obtained by an outside company. Examples include: Service contracts, repairs, leases, installations (include the equipment installed with labor), etc.

**5355 Equipment-** All purchases of tangible equipment expected to last one year or more. Examples include: Machinery, tools, furniture, athletic uniforms, computer equipment, etc. Any asset that is a capital improvement valued at over \$2,500 will be coded to 5900, Capitalized Additions.

**5370 Advertising-** Any expense related to the advertising or promotion of the University, including printed items, radio advertisements, billboards, television commercials, etc.

**5400 Travel-** All travel related expenses. Examples include: Airfare, parking, hotels, meals, conference fees, etc. Athletic recruiting trip expenses are to be coded to Recruitment, 5410. Effective July 1, 2008, personal vehicle mileage is reimbursed at

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\$.40 per mile and the meal allowance is \$7.00 per meal, per person including students. Rental vehicle rates vary based on vehicle size, and a \$.30 per mile is charged to accommodate fuel and insurance expense. Departments that have a vehicle assigned, will incur a \$250 monthly charge for insurance and maintenance, in addition to the actual cost of the fuel used in the vehicle(s). Travel related questions should be directed to Jane Cox at extension 4074.

**5410 Recruitment-** Any travel expenses related to recruiting athletes.

**5500 Departmental Dues-** Any membership dues, licensing fees, or club memberships sponsored departmentally.

**5650 and 5690-** Any specific category of expense the department needs to track. This account must be set up in advance of the fiscal year and should be used consistently by each department from year to year thereafter. Contact Steve Morris at extension 4597 for questions related to special object codes.

**5900 Capitalized Additions-** Any addition that increases the value of the property or equipment by \$2,500 or more. These requests for capitalized facility improvements should not be included in departmental budget totals. Requests for facility improvements must be included on a separate request form to Kyle Gilbert, who can be reached at extension 4236. When coded by the AP Office, the project label will be added to the FOLIO field, and the expenses will be reflected on the monthly departmental budget reports.