

Louisiana Tech University

Budget Object Codes - Expenses - Listed

X2	XXXX	XXXX	XXXXX	X
Class	Dept	BUDGET OBJECT	Fund	

<u>11</u> Personal Service - Includes expenditures for salaries of all classified and unclassified persons employed by the University
<u>12</u> Other Compensation - Includes expenditures for wages and student employment for the University
<u>13-15</u> Related Benefits - Includes expenditures for employment-related benefits provided for classified and unclassified persons employed at the University.
<u>20</u> Travel - Includes expenditures for travel conducted on behalf of the University
<u>30</u> Operating Services - Includes expenditures for services, other than Personal Services and Professional Services, provided for the University
<u>40</u> Supplies - Expenditures for articles and commodities which are consumed, to be consumed or materially altered when used in University operations
<u>50</u> Professional Services - Includes expenditures for services provided in specialized or highly technical fields by sources outside the University
<u>63-65</u> Other Charges - Includes University expenditures which are not defined in the other major expenditure classes
<u>66</u> Loan Cancellations - Includes cost of cancellation of a borrower's Perkins Loan.
<u>67</u> Fee Waivers - Includes expenditures related to the cost of remission of University tuition and fees
<u>6800</u> Participant Travel - Includes expenditures for all costs associated with travel expenses of non-University personnel participating in a University workshop.
<u>6805-6815</u> Fee Waivers - Other University - Includes expenditures related to the cost of remission of University tuition and fees of other University employees, spouses and dependents.
<u>71-75</u> Capital Outlay - Includes payments for Land, Buildings, Machinery & Equipment and Library Books which will be tagged but not capitalized.
<u>76</u> Major Repairs - Includes expenditures for significant repairs to University property necessary for the continued operation or use of such property. The expenditures are not capitalized
<u>78</u> Capital Assets - Includes payments for Capital Outlay \$5,000 and above, which will be capitalized and recorded as an asset in the University's financial statements
<u>80</u> Debt Service - Represents outlays for benefits received from University indebtedness. These benefits may be received in prior, current or future fiscal periods. Outlays would be in the form of debt principal payments, periodic interest payments and other costs.
<u>89</u> Transfers (Internal) - Transfers from one University account to another University account.
<u>95</u> Distribution
<u>99</u> Expenditure Offset

11 PERSONAL SERVICES

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| 1120 | Salaries - Unclassified - Regular 12 month: Expenditures for salaries paid to unclassified, non-instructional employees |
| 1121 | Salaries - Unclassified - Regular 9 month: Expenditures for salaries paid to unclassified, non-instructional employees |

1122	Salaries-Unclassified - Regular Other: Expenditures for salaries paid to unclassified, non-instructional employees
1123	Salaries-Unclassified - Instructional 12 month: Expenditures for salaries paid to unclassified, instructional employees
1124	Salaries-Unclassified - Instructional 9 month: Expenditures for salaries paid to unclassified, instructional employees
1125	Salaries-Unclassified - Instructional Other: Expenditures for salaries paid to unclassified, instructional employees
1126	Salaries-Unclassified - Instructional Summer: Expenditures for salaries paid to unclassified, instructional 9 month employees during the months of June - August
1127	Salaries - Classified - 12 month: Expenditures for salaries paid to 12 month Civil Service employees
1128	Salaries - Classified - Other: Expenditures for salaries paid to other than 12 month Civil Service employees
1129	Supervising Teachers/Participants: Payments to elementary and secondary teachers who are supervising University education majors or participating in workshops
1130	Graduate/Teaching Assistants: Expenditures for salaries paid to graduate students receiving graduate or teaching assistantships
1131	Intern: Expenditures for salaries paid to student interns in Athletics
1140	Overtime: Payments to classified employees for hours worked in excess of a 40 hour workweek
1141	Overload: Payments to unclassified employees for research, teaching and other projects performed in addition to the employee's assigned load and responsibilities
1142	Displacement Allowance: Payments for teaching off campus classes
1149	Faculty Awards: Payments to faculty for outstanding performance
1160	Termination: Payments to employees for accumulated annual leave upon retirement, death or other termination
1165	Termination: Payments to employees for accumulated sick leave upon retirement, death or other termination
1170	Substitute: Payments to individuals substituting for regular University employees who are unable to perform their assigned duties
12	OTHER COMPENSATION
1220	Wages: Payments to casual, seasonal or temporary employees hired on an irregular basis
1241	Student Labor - Regular: Special classification of wages paid to University students. (Does not include students receiving graduate or teaching assistantships or Title IV Federal College Work Study funds)
1242	Student Labor - Work Study: Special classification of wages paid to University students receiving Title IV Federal College Work Study funds
13-15	RELATED BENEFITS
1320	State Employees' Retirement 7.5%: Cost of the University's contribution for the retirement system of an employee participating in the State Employees' Retirement System who pays 7.5%
1330	State Employees' Retirement 8%: Cost of the University's contribution for the retirement system of an employee participating in the State Employees' Retirement System who pays 8%
1340	State Employees' Retirement 9.5%: Cost of the University's contribution for the retirement system of an employee participating in the State Employees' Retirement System who pays 9.5%
1360	Teachers' Retirement: Cost of the University's contribution for the retirement of an employee participating in the State Teachers' Retirement System
1361	Teacher's Retirement - A E Phillips: Cost of the University's contribution for the retirement system of an employee participating in the State Employee's Retirement System and is teaching at AE Phillips Lab School
1370	Optional Retirement Program: Cost of the University's contribution for the retirement of an employee participating in the Optional Retirement Program

1371	Optional Retirement Program - A E Phillips: Cost of the University's contribution for the retirement of an employee participating in the Optional Retirement Program and is teaching at AE Phillips Lab School
1420	Social Security - FICA: Cost of the University's contribution for the Social Security portion of FICA taxes
1430	Medicare - FICA: Cost of the University's contribution for the Medicare portion of FICA taxes
1440	Unemployment Benefits: Cost of unemployment benefits paid to former employees
1460	Group Insurance: Cost of the University's contribution to the State Employees' Group Benefits Program health insurance
1500	Fringe Benefits: Charges for the cost of all employment-related benefits allocated to University accounts and determined as a percent of salaries
20	TRAVEL
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2012	In-State Travel - Administrative: All travel expenses for travel within the borders of Louisiana for the University President and Vice-Presidents.
2014	In-State Travel - Conferences and Conventions: All travel expenses for travel within the borders of Louisiana incurred by University employees attending conferences, conventions, schools, seminars, training courses, etc. Attendance fees for such are included in this category
2016	In-State Travel - Field Travel: Travel expenses for travel within the borders of Louisiana incurred by University employees in the routine performance of their duties (Does not include conference and convention travel expenses)
2022	Out-of-State Travel - Administrative: All travel expenses for travel outside the borders of Louisiana for the University President and Vice Presidents
2024	Out-of-State Travel - Conferences and Conventions: Travel expenses for travel outside the borders of Louisiana incurred by University employees attending conferences, conventions, schools, seminars, training courses, etc. Attendance fees for such are included in this category
2026	Out-of-State Travel - Field Travel: Travel expenses for travel outside the borders of Louisiana incurred by University employees in the routine performance of their duties (Does not include conference and convention travel expenses)
2028	International Travel: Travel expenses for travel outside the borders of the United States incurred by University employees
2031	Athletic Travel - Team Travel: Travel expenses incurred by Athletics in conjunction with the University's participation in scheduled athletic events
2033	Athletic Travel - Coaches/Recruiting Travel: Travel expenses incurred by the University athletic coaching staff in the recruitment of potential athletes.
2035	Athletic Travel - Coaches/Staff Conferences and Meetings: Travel expenses incurred by the University athletic staff attending conferences and meetings. Attendance fees for such are included in this category.
2039	Athletic Travel - Recruiting Visitation: Travel expenses incurred by potential athletes for an approved and scheduled visit to the University
30	OPERATING SERVICES
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3000	Advertising: Expenses for advertising space in newspapers and periodicals, television and radio commercials, promotional contracts with advertising agencies, etc
3010	Printing: Expenses for printing and reproduction charges, contractual or otherwise. Examples include stationery, envelopes, business forms and business cards
3020	Insurance: Expenses for surety bonds and insurance including Workman's Compensation payments. (Does not include group hospitalization, group life insurance, or unemployment benefits assessments)
3032	Maintenance of Property and Equipment - Automotive Repairs: Expenses for maintenance and minor repairs performed on State automobiles, trucks, trailers and other automotive equipment
3034	Maintenance of Property and Equipment - Other: Expenses for maintenance and minor repairs to property and non-automotive equipment. Includes service contracts on equipment and service contracts for extermination and other chemical services

3035	Binding: Expenses for repair of library materials
3040	Rentals: Expenses for building, land, automobile and equipment rentals. Includes cable service and copier rentals. (Does not include Computing Center charges, Validine rental, software license agreements or automobile rentals when such rentals are considered a part of University travel)
3043	Validine Rental: Expenses for rental charges for Validine service and equipment
3044	Food Services Agreement: Expenses for contracting for management of food services
3045	Accreditation Fees: Expenses for accreditation team fees incurred by the University
3048	Software: Expenses for all computer software
3050	Dues and Subscriptions: Expenses for memberships in professional organizations and for subscriptions to periodicals
3055	Attendance and Registration (Non Travel): Expenses for registration fees for conferences, meetings, workshops, training courses, etc held on campus or locally. Used only when there is no travel associated with attendance
3060	Postage: Expenses for postage and messenger services. Examples include UPS, FedEx, etc. (Does not include University Post Office interdepartmental charges)
3061	Postal Service: Used only for interdepartmental charges for postage from the University Post Office
3070	Telephone and Fax: Expenses for telephone and fax charges (Does not include telephone base charges or charges for telephone installation)
3071	Telephone Base Charge: Used only for interdepartmental charges for telecommunications services from University Centrex
3072	Telephone Installation: Used only for interdepartmental charges for telecommunication installation services from University Centrex
3080	Utilities: Expenses for electricity and gas
3081	Utilities - Other: Expenses for water and sewerage
3082	Utilities - Surcharge: Energy surcharge allocation. For Comptroller use only
3084	Other Utilities: Special use. For Comptroller use only
3092	Laundry: Expenses for laundry services. Examples include uniform and linen cleaning
3094	Laboratory Fees: Expenses for laboratory work. Examples include film processing and various sample analyses.
3095	Recruitment Faculty/Staff: All expenses directly related to Faculty/Staff recruitment
3096	Miscellaneous: Expenses for services that can not be otherwise classified into specific accounts in Operating Services
40	SUPPLIES
4010	Office Supplies: Expenses for supplies used in the operations of an office. Examples include copy paper, pencils, staples, small items of office equipment, etc
4015	Cleaning Supplies: Expenses for cleaning materials
4020	Paper Supplies: Expenses for paper goods
4022	Medical: Expenses for items used in medical care and treatment of sick and injured. Examples are first aid kits, drugs, medical laboratory supplies, veterinary supplies, etc
4024	Food: Expenses for food for human consumption. Does not include any food expenses related to travel or recruitment of faculty/staff
4025	Automotive: Expenses for fuel, oil, lubricants, tires and batteries for State automobiles, trucks, trailers and other automotive equipment

- 4026 **Other Operating Supplies:** Items that can not otherwise be specifically identified in Supplies which are necessary in the operations of the University
- 4029 **Educational and Recreational Supplies:** Expenses for items purchased for direct use in classroom instruction or student recreational activities
- 4042 **Repair and Maintenance Supplies - Automotive:** Expenses for items used in the minor repair or maintenance of State automobiles, trucks, trailers and other automotive equipment. Examples are hoses, belts, starters, spark plugs, points, alternators, solvents, etc
- 4044 **Repair and Maintenance Supplies - Other:** Expenses for items used in minor repair or maintenance of equipment, buildings or land. Examples are building materials, paint, plumbing light bulbs, small items of equipment, etc
- 4050 **Stores Increase (+):** Controlling account to be used consistently for the purchase of inventory to be kept on hand and subject to requisition, use and sale
- 4052 **Stores Decrease (-):** Controlling account to be used for the requisition, use and sale of inventory handled through Stores Increase (+) (4050)
- 4053 **Charge Off Obsolete or Damaged Inventory:** Cost of obsolete or damaged items that are removed from inventory
- 4054 **Inventory Shortage:** Expenses for unidentified inventory shortages. (A thorough explanation must accompany any use of this code)
- 4060 **Team Uniforms:** Expenses for uniforms for Athletics
- 4062 **Team Equipment:** Expenses for equipment for Athletics
- 4064 **Team Shoes:** Expenses for shoes for Athletics
- 4070 **Equipment Not Capitalized:** Items that, by definition, would be considered equipment but have a cost of less than \$1,000; therefore, these items are expensed as supplies and not tagged or capitalized
- 4071 **Equipment Not Owned:** Equipment purchased with grant funds but not to be kept by the University
- 4073 **Computers, laptops, and tablets under \$1000.** All computers, laptops, and tablets, regardless of cost, must be tagged and placed on inventory.
- 50 **PROFESSIONAL SERVICES**
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- 5010 **Accounting and Auditing:** Expenses related to professional accounting and auditing services performed by sources outside of the University
- 5020 **Management Consulting:** Expenses related to professional management or management consulting services performed by sources outside of the University
- 5030 **Engineering and Architectural:** Expenses related to professional engineering or architectural services performed by sources outside of the University
- 5040 **Legal:** Expenses related to professional legal services performed by sources outside of the University
- 5050 **Medical:** Expenses related to professional medical services, other than veterinary services, performed by sources outside of the University
- 5060 **Veterinary:** Expenses related to professional veterinary services performed by sources outside of the University
- 5070 **Other Professional Services - General:** Expenses for professional services performed by sources outside of the University that can not otherwise be specifically identified in Professional Services
- 5071 **Management Fee Salaries:** Salaries paid to professional management. Example is an outside firm's personnel assigned to manage the University Food Service
- 5072 **Percent of Sales/Income:** Professional fees based on a percentage of sales, income or deposits. Examples include payments in connection with the University Food Service management contract and Visa/MasterCard/Discover/American Express charges

5073	Per Student Charge: Professional fees based on a particular body of students. Example is the contract payment for University Food Service that is based on the number of boarding students
5080	Professional Travel: Travel costs incurred by individuals whose fees are considered to be professional services
63-65	OTHER CHARGES
6301	Interagency Transfers: For Comptroller use only
6302	Intraagency Transfers: For Comptroller use only
6303	SEOG Match: Operating Fund expense for cash match for SEOG awards
6500	Scholarships - Athletic Managers: Payments to Athletic Managers when such payments are based on merit or need
6501	Scholarships: Payments to individuals when such payments are based on merit or need
6502	Awards: Expenses for prizes, recognition plaques, etc...awarded to individuals or groups in accordance with University and State regulations
6503	Athletic Guarantees: Payments for athletic participation in accordance with approved game/event contracts
6504	Stipends: Estimated reimbursement of costs associated with participation in a program or activity
6506	Miscellaneous Other Charges: Charges which can not otherwise be specifically identified in Other Charges or in any of the other major expenditure classes. Includes cash over and short
6511	Institutional Non-Cash Match: Expense in lieu of cash match for SEOG awards
6590	Administrative Charges: Administrative fees for services provided to other University funds by the Operating Fund
6595	O&M Administrative Charges: Administrative Fees for use of services of the University's Operation and Maintenance Division
66	LOAN CANCELLATION [COMPTROLLER USE ONLY]
6601	Loan Cancellation - Military: Cancellation of a NDSL/Perkins loan for qualifying military service
6603	Loan Cancellation - Death: Cancellation of a NDSL/Perkins loan upon death of the borrower
6604	Loan Cancellation - Bankruptcy: Cancellation of a NDSL/Perkins loan upon bankruptcy of the borrower
6605	3% Teaching Cancellation - Direct: Cancellation of a borrower's 3% NDSL loan for qualifying teaching service as determined by federal regulations
6608	4% Teaching Cancellation - Direct: Cancellation of a borrower's 4% NDSL loan for qualifying teaching service as determined by federal regulations
6609	5% Teaching Cancellation - Direct: Cancellation of a borrower's 5% NDSL loan for qualifying teaching service as determined by federal regulations
6610	Loan Cancellation - Permanent Disability: Cancellation of a NDSL/Perkins loan upon the determination of permanent disability of the borrower
6611	Loan Cancellation - Write-off of Bad Debts: Write-off of uncollectible small balances remaining in the borrower's account. Typically the remainder of the account written off after the Attorney General's office has forwarded a final payment to the University on behalf of the borrower
6612	5% Teaching Cancellation - Perkins: Cancellation of a borrowers 5% Perkins loan for qualifying teaching service as determined by federal regulations
6613	Loan Cancellation - HEW: Cancellation of a borrower's account that has been assigned to the Department of Education for collection
6614	Loan Cancellation - Headstart - Direct: Cancellation of a borrower's NDSL loan for qualifying Headstart teaching service as determined by federal regulations
6615	Loan Cancellation - Headstart - Perkins: Cancellation of a borrower's Perkins loan for qualifying Headstart teaching service as determined by federal regulations
6616	Loan Cancellation - Perkins - Law Enforcement: Cancellation of a borrower's Perkins loan for qualifying service in law enforcement

- 6617 **Loan Cancellation - Perkins - Health Care:** Cancellation of a borrower's Perkins loan for qualifying service in health care
- 6618 **Loan Cancellation - Perkins - Early Intervention/Family Services:** Cancellation of a borrower's Perkins loan for qualifying service in Early Intervention/Family Services
- 6619 **Loan Cancellation Direct - Health Care:** Cancellation of a borrower's Direct loan for qualifying service in health care
- 6620 **Loan Cancellation - Perkins - Volunteer:** Cancellation of a borrower's Perkins loan for qualifying service as a volunteer

67 **FEE WAIVERS [COMPTROLLER USE ONLY]**

- 6701 **Out of State International Fee Full-Time**
- 6702 **Out of State International Fee Part-Time**
- 6703 **On Campus - 3 hours**
- 6704 **On Campus - 4 hours**
- 6705 **On Campus - 5 hours**
- 6706 **On Campus - 6 hours**
- 6707 **On Campus - 7 hours**
- 6710 **Barksdale - 8 hours or more**
- 6711 **Barksdale - 1 hour**
- 6712 **Barksdale - 2 hours**
- 6713 **Barksdale - 3 hours**
- 6714 **Barksdale - 4 hours**
- 6715 **Barksdale - 5 hours**
- 6716 **Barksdale - 6 hours**
- 6717 **Barksdale - 7 hours**
- 6720 **Extension - 8 hours or more**
- 6722 **Extension - 2 hours**
- 6723 **Extension - 3 hours**
- 6724 **Extension - 4 hours**
- 6725 **Extension - 5 hours**
- 6726 **Extension - 6 hours**
- 6727 **Extension - 7 hours**
- 6750 **On Campus - 8 hours or more**
- 6755 **Title 29/Tech Rome**
- 6760 **Employee**
- 6765 **Spouse**
- 6770 **Child**
- 6775 **Special Tuition Exemption**

68 **PARTICIPANT TRAVEL**

- 6800 **Participant Travel:** All cost associated with travel expenses of non University personnel participating in a University workshop

6805-6815 **FEE WAIVERS [OTHER UNIVERSITY-COMPTROLLER USE ONLY]**

- 6805 **Employee - Other University**
- 6810 **Spouse - Other University**
- 6815 **Child - Other University**

71-75 CAPITAL OUTLAY [ALL EQUIPMENT IN THIS SECTION IS \$1,000 OR ABOVE BUT
LESS THAN \$5,000 AND IS TAGGED BUT NOT CAPITALIZED]

- 7120 **Acquisitions - Land:** Expenses associated with the purchase of land
- 7140 **Acquisitions - Buildings:** Expenses associated with the purchase of construction of a facility less than \$100,000
- 7150 **Acquisitions - Other Than Land, Buildings and Equipment:** Acquisition of Capital Outlay that can not otherwise be specifically identified as land, buildings and equipment
- 7220 **Acquisitions - Machinery and Equipment - Automotive:** Acquisition of automobiles, trucks, trailers and other light-purpose vehicles. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7240 **Acquisitions - Machinery and Equipment - Buildings, Grounds and General Plant:** Construction and maintenance equipment. Examples are building maintenance equipment such as vacuum cleaners, carpet cleaners and buffers; lawn maintenance equipment such as blowers, chain saws and tillers; and power tools such as saws, drills and air compressors. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.
- 7250 **Acquisitions - Machinery and Equipment - Livestock:** Livestock for breeding or milk production and work animals. Cost would include purchase price, delivery charges, taxes and other purchase-related costs (Does not include laboratory or research animals)
- 7260 **Acquisitions - Machinery and Equipment - Heavy Movable:** Agricultural, construction, and heavy maintenance vehicles. Cost would include purchase price, delivery charges, taxes and installation charges and other purchase-related costs
- 7280 **Acquisitions - Machinery and Equipment - Household:** Equipment used in housekeeping, janitorial and laundry functions. Cost would purchase price, delivery charges, taxes and installation charges and other purchase-related costs
- 7300 **Acquisitions - Machinery and Equipment - Medical:** Equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7320 **Acquisitions - Machinery and Equipment - Office (Non-Computer):** Equipment used in the operations of an office. Does not include computer and computer-related equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7330 **Acquisitions - Machinery and Equipment - Computers:** All computer and computer-related equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7340 **Acquisitions - Machinery and Equipment - Educational, Recreational and Cultural (Non-Computer):** Equipment used for instruction, recreation or cultural enrichment. Does not include computer and computer-related equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. Common items expensed to this code are overhead projectors, artifacts for museums, pool tables, etc.
- 7361 **Acquisitions - Machinery and Equipment - Library Reference Materials (Non-subscriptions)** Books, films, microfilms and recordings purchased and maintained by the University in its library for general use. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. (For Prescott Memorial Library use only)
- 7362 **Acquisitions - Machinery and Equipment - Library Subscriptions:** Periodicals purchased and maintained by the University in its library for general use. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. (For Prescott Memorial Library use only)

- 7363 **Acquisitions - Machinery and Equipment - Library Standing Orders:** Reference materials received on a continuing basis from publishers. Examples are annual yearbooks, business service updates, computer service updates, newest volume in series, etc. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. (For Prescott Memorial Library use only)
- 7380 **Acquisitions - Machinery and Equipment - Boats and Aircrafts:** Boats, aircraft and major components thereof, such as inboard and outboard motors, aircraft engines, etc. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7400 **Acquisitions - Machinery and Equipment - Communications:** Equipment used for communications such as telephones and fax machines, radios and other telecommunication devices. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7420 **Acquisitions - Machinery and Equipment - Other:** Cost of equipment acquired that can not otherwise be specifically identified as one of the above-mentioned classes of machinery and equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs
- 7520 **Improvements - Land:** Cost of improvements which physically alter the land. Commonly found in the account would be major landscaping projects, improving roadways or parking areas, sidewalks, etc. Cost of these improvements would be the contract price, architectural fees, taxes, fill dirt, labor and other improvement-related costs
- 7540 **Improvements - Buildings:** Cost of renovations and improvements which physically alter existing buildings and facilities. Cost of these improvements would include contract price, architectural fees, taxes, supplies, labor and other improvement-related costs
- 7550 **Improvements - Other Than Land or Buildings:** Improvements to capital outlay that can not otherwise be specifically identified as land or building improvements
- 76 MAJOR REPAIRS
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- 7620 **Land:** Cost of major repairs to University land. An example is repairing existing roadways or parking areas. Cost would include contract price, taxes, supplies, labor and other repair-related costs
- 7630 **Buildings:** Cost of major repairs to existing University buildings and facilities. Examples include replacing boilers, flooring, ceiling tiles, etc. Cost would include contract price, taxes, supplies, labor and other repair-related costs
- 7640 **Machinery and Equipment:** Cost of major repairs extending the useful life of University machinery and equipment. Examples include engine overhauls, replacement of engines, (other than boat and aircraft) or transmissions, etc. Cost would include contract price, taxes, supplies, labor and other repair-related costs
- 7650 **Other Than Land, Buildings and Equipment:** Major repairs to capital outlay items that can not be specifically identified as land, buildings, machinery or equipment
- 78 CAPITAL ASSETS [ALL EQUIPMENT IN THIS SECTION IS TAGGED AND CAPITALIZED]
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- 7810 **Capital Acquisitions - Buildings > \$100,000:** Expense associated with the purchase of construction of a facility for \$100,000 or more
- 7820 **Capital Acquisitions - Land Improvements > \$100,000:** Cost of improvements greater than \$100,000 which physically alters the land

7830	Capital Acquisitions - Computers > \$5,000: Computer and computer related equipment costing \$5,000 or more
7840	Capital Acquisitions - Equipment Other Than Computers and Automotive: Equipment other than computers and automotive costing \$5,000 or more
7850	Capital Acquisitions - Automotive/Boat/Plane > \$5,000: Automotive, boats and aircraft costing \$5,000 or more
80	DEBT SERVICE
8010	Principal: Expenditures for payment of principal on general obligation and revenue bonds
8020	Interest: Expenditures for payment of interest on general obligation and revenue bonds
8030	Related Charges: Expenditures for other bond related costs such as the annual administrative fee
8031	Bond Issuance Cost: Expenditures for bond issuance including attorney fees, bond printing costs, paying agent fees, etc
89	TRANSFERS - INTERNAL [COMPROLLER USE ONLY]
8901	Bond Principal and Interest: Transfers to Plant Fund accounts from Revenue Fund or other Plant Fund accounts to cover costs of bond principal and interest
8902	Institutional Matching - Perkins: Transfers from Student Assistance Fee account to Perkins income account for the University's match for Federal Funds for Perkins Loans
8903	Institutional Matching - SEOG: Transfers from Student Assistance Fee account and/or Operating Fund to match Federal Funds for SEOG program
8904	Repair and Replacement: Transfers from Revenue Fund and Agency Fund to Plant Fund for repair and replacement as required by bond agreement or University policy
8906	Academic Enhancement to Fee Waivers and Scholarships: Transfers from Academic Enhancement account to other Agency Fund accounts to reimburse cost of scholarships and Faculty/Staff fee waivers
8907	Academic Enhancement to Plant Fund: Transfers from Academic Enhancement account to Plant Fund for special projects
8908	Academic Enhancement - Special: Transfers from Professional Aviation Agency account to cover cost of capital outlays
8910	Other: Other transfers not otherwise specifically identified
8912	Work Study: Transfers to reflect University and Federal portions of work study expenditures
8950	Work Study Budget to SEOG: Transfers from work study to SEOG budget to cover SEOG expenditures over SEOG award amount
95	DISTRIBUTION
9500-9502	Distribution: Allocation of cost of service departments
99	EXPEDITURE OFFSET
9999	Expenditure Offset: Total expenditures by fund for fiscal year