

Object Code	Object Description	Explanation
<b>SALARIES &amp; WAGES</b>		
<b>SALARIES - FACULTY</b>		
60101	Salary - Instructional FT - Tenure	Wages paid to full-time tenured and tenure track faculty. FINANCE AND HR USE ONLY
60102	Salary - Instructional FT - contract	Wages paid to full-time contracted faculty. FINANCE AND HR USE ONLY
60103	Salary - Instructional PT - Tunure	Wages paid to part-time tenure and tenure track faculty. FINANCE AND HR USE ONLY
60104	Salary - Instructional PT - contract	Wages paid to part ime contracted faculty. FINANCE AND HR USE ONLY
60105	Salary - Instructional - Additional	Overload wages paid to full- and/or part-time faculty in excess of their tenure/contracted amount. FINANCE AND HR USE ONLY
<b>SALARIES-STAFF</b>		
60201	Salary Staff - FT	Wages paid to full-time University employees who provide non-administrative support. FINANCE AND HR USE ONLY
60202	Salary Staff - PT	Wages paid to part-time University employees who provide non-administrative support. FINANCE AND HR USE ONLY
60203	Salary Staff - Additional	Overtime and overload wages paid to full- and/or part-time staff in excess of their contracted amount. FINANCE AND HR USE ONLY
<b>SALARIES-ADMINISTRATORS</b>		
60301	Salary Admin - FT	Wages paid to full-time University employees who provide administrative support. FINANCE AND HR USE ONLY
60302	Salary Admin - PT	Wages paid to part-time University employees who provide administrative support. FINANCE AND HR USE ONLY
60303	Salary Admin - Additional	Additional wages paid to full- and/or part-time administrative staff in excess of their contracted amount. FINANCE AND HR USE ONLY
<b>SALARIES-STUDENTS</b>		
60401	Student Wages	Wage payments to undergraduate and graduate students who are employed by the University. FINANCE AND HR USE ONLY
60402	Graduate assistants	Payments to graduate students who hold teaching or research graduate assistantships. FINANCE AND HR USE ONLY
60403	Workstudy	Wage payments to students under the Federal Work Study Program. FINANCE AND HR USE ONLY
60404	FCWS - America Reads	Wage payments to students imder the America Reads Program of Federal Workstudy Program. FINANCE AND HR USE ONLY
60405	CWS - RESTRICTED	FINANCE USE ONLY
<b>EMPLOYEE BENEFITS</b>		
<b>HEALTH BENEFITS</b>		
61001	Medical & Rx claims	Medical and Prescription claims payments under the self insured program. FINANCE AND HR USE ONLY
61002	HSA ER contribution	Employer contribution expense to employee Health Savings Accounts. FINANCE AND HR USE ONLY
61004	Stop Loss Premium	Premium expense for stop loss insurance. FINANCE AND HR USE ONLY
61005	TPA admin expense	Third Party Administrator fees for benefit programs. FINANCE AND HR USE ONLY
61006	Rx Rebates	Prescription Rebates income. FINANCE AND HR USE ONLY
61007	EE Medical Contribution	Employee medical contribution deducted from wages for medical insurance. FINANCE AND HR USE ONLY
<b>DENTAL BENEFITS</b>		
61101	EE Dental Contribution	Employee dental contribution deducted from wages for dental insurance. FINANCE AND HR USE ONLY
61102	Dental Insurance Premiums	Dental benefit expense associated with dental insurance coverage. FINANCE AND HR USE ONLY
<b>PAYROLL TAX</b>		
61201	Social Security/Medicare	Employer paid portion of Social Security/Medicare taxes. FINANCE AND HR USE ONLY
<b>OTHER BENEFITS</b>		
61301	403b ER Contributions	Employer contribution expense towards employer sponsored defined contribution retirement plan. FINANCE AND HR USE ONLY

Object Code	Object Description	Explanation
61302	Unemployment Premium	Insurance premium expense paid to the State of Ohio for unemployment claims made by former employees
61303	Workers comp premium	Expenses incurred on employees insurance coverage for injuries sustained in the course of their employment
61304	Short-term disability premiums	Short-term disability Insurance premium
61305	Long-term disability premiums	Long-term disability insurance premium
61306	Life Insurance Premiums	Expense for employer sponsored life insurance coverage of employees.
61307	Taxable Fringe Benefits	Taxable Fringe Benefits. PAYROLL USE ONLY
61308	Accrued Vacation	Accrued Vacation expense. FINANCE USE ONLY.
<b>TUITION REMISSION &amp; EXCHANGE</b>		
61401	Tuition Rem-employees	Used to record benefit expense associated with employee tuition remission benefits. HR AND FINANCE USE ONLY.
61402	Tuition Rem-dependents	Used to record benefit expense associated with employee's dependant tuition remission benefits. HR AND FINANCE USE ONLY.
61403	Tuit Rem - pay other Inst	Used to record benefit expense associated with dependant tuition remission benefits at other institutions. HR AND FINANCE USE ONLY.
61404	Tuit Rem Exchg Student	Used to record benefit expense associated with dependant tuition exchange benefits at other institutions HR AND FINANCE USE ONLY.

## DIRECT OPERATING EXPENSES

### CONTRACTED SERVICES

63101	Legal Fees	Costs incurred by licensed attorneys for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc.
63102	Accounting and Audit Fees	Costs incurred by licensed accounting professionals for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc..
63103	Banking service fees	Cost of all banking service charges and fees
63104	Professional and Consulting fees	Costs for hiring Consultants and other professionals for services provided to Capital. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc.
63105	Meal Plan Expenses	Payments to contracted dining service provider for student meal plans. FINANCE USE ONLY
63106	Cap buck expenses	Payments to specific vendors for student/staff Cap Buck usage. FINANCE USE ONLY
63107	Academic Assessments	Expenses involving assessment of students and Academic programs
63108	Collection/ACA costs	Expenses to collect on delinquent accounts, prior to writing them off as uncollectible, including related legal and collection expenses. FINANCE USE ONLY
63109	Health services	Cost of medical assessments and services supplied by the Center for Health and Wellness

### SUPPLIES, BOOKS, MEDIA AND PRINTS

63201	Instructional Supplies	Costs of supplies & materials used during the course of teaching classes.
63202	Recreation Supplies	Supplies expenses for Student Activities that are not instructional
63203	Office Supplies	Costs of supplies & materials used during the course of general office operation. Includes Paper & cartridges, desk supplies, etc.
63204	Medical Supplies	Medication & medical supplies expenses.
63205	Books and Prof. Publications	Books and publication purchases used in instructional or general operating activities. Includes purchases made by the Libraries.
63206	Periodicals	Purchases of periodicals used in instructional or general operating activities. Includes purchases made by the Libraries
63207	Sheet music	Sheet music purchases used in instructional or general operating activities. Includes purchases made by the Libraries.
63209	Audiovisual media	Audiovisual purchases used in instructional or general operating activities. Includes purchases made by the Libraries.
63210	Printing & Photocopy	Costs of printing letterhead, forms, invitations, etc. Includes charges from Datahouse for printing
63211	Book binding	
63212	Furnishings	Costs of furniture and furnishings for offices and classrooms. Residence Halls use an occupancy code.
63213	Postage	Costs of services provided by the mailroom for stamps, and express/special delivery/registered mail
63214	Freight	Costs of services provided by the mailroom or outside vendors for in- or out-bound freight, parcel shipment
63215	MES Resale	No longer being used. Previously a pass through account for expenses incurred by MES for outside clients. MES USE ONLY.
63216	Electronic Media - CU owned	Electronic media used in instructional or general operating activities that is outright owned, rather than licensed, by CU.

<b>Object Code</b>	<b>Object Description</b>	<b>Explanation</b>
63217	Electronic Media - CU Licensed	Electronic media used in instructional or general operating activities that is licensed, rather than outright ownership by CU. This includes license to databases to access academic and other information).
63290	Capitalized Supplies (Contra account)	For use in fund 54 to offset capitalized supplies in current funds. FINANCE USE ONLY.
<b>TRAVEL &amp; PROFESSIONAL DEVELOPMENT</b>		
63401	Travel - Transportation	Transportation expenses such as: parking, mileage, cabs, and airfare
63403	Travel - Non-employee	All travel expenses incurred by non-employees
63404	Travel - Lodging	Hotel expenses during overnight travel
63405	Travel - meals	Meal expenses during overnight travel
63406	Conference registration	Registration expenses for employee attendance at conferences, meetings or conventions conducted by other organizations.
63407	Memberships and dues	Dues & fees related to memberships in professional associations and organizations. Includes certification renewal expenses.
63408	Prof. Development	Professional development expenses for faculty and staff.
<b>ENTERTAINMENT</b>		
63601	Social/entertainment	Costs directly associated with entertainment, amusement, diversion or other social activities
63602	Meals - Non travel	Meals consumed on university business but not as part of travel for conferences, a social event or recruiting
63603	Foodservice/Catering	Charges for use of Food service provider catering services
<b>MARKETING &amp; COMMUNICATIONS</b>		
63701	Marketing Events	Events for/including external parties with a marketing objective eg. recruiting, marketing, alumni, development.
63702	Mktg Photo-video-audio	Photography, video and audio expenses with a marketing focus, both internal & external, including: film, developing, photographer, video production, etc.
63703	Web/Social Media	Web development expenses (expenses with a marketing objective only)
63704	Advertising	Costs associated with advertising through all media channels (paper & electronic) by the University in an effort to promote University operations.
63705	Creative Agency Services	Expenses incurred for brand development and design
63706	Marketing Printwork	Collateral like publication such as catalogue, magazines, promotional materials etc. Activities with a Marketing objective. Excludes everyday printing.
<b>EQUIPMENT - OPERATING</b>		
63801	Equipment Purchases - Minor (<\$5,000)	Purchases of equipment with a unit cost of less than \$5,000. Excludes computers and peripheral purchases by IT under the university's replacement program.
63802	Equipment Purchases - Major (>\$5,000)	Purchases of equipment with a unit cost greater than \$5,000.
63803	Equipment purchases - computers	Computers and hardware purchased for use by departments and/or part of the PC replacement program
63804	Equipment Rental	All single event or short-term equipment rentals.
63805	Equipment R&M	Equipment repairs and maintenance; including contract service agreements for repairs and maintenance.
63806	Cap Ex - Operations (COA only)	For use in fund 54 to offset capitalized supplies in current funds. FINANCE USE ONLY.
<b>SOFTWARE</b>		
64001	Software License	Software purchase and license fees
64003	Cloud Services	Cloud Services (IT Use only)
64004	Software Maintenance Agreement	Software Maintenance Agreement (IT Use only)
<b>INDIRECT COST EXPENSE</b>		
64201	Indirect Costs expense	Facilities and Administrative cost allowance charged by the university in reimbursement for services rendered in support of grants and contracts administration
<b>OTHER EXPENSES</b>		
64501	Awards & trophies	Merit recognition payments made to individuals and cost of plaques, trophies etc for such recognition
64502	Moving expenses	Used to record payments for moving and relocation of new employees.
64503	PY tuition adjustment	
64504	Honorariums and Speaker fee	Honorarium and speaker fees paid to non-employees
64505	Donations & sponsorships	Donations made to other entities by the University

Object Code	Object Description	Explanation
64506	Insurance (non-occupancy)	Costs of insurance purchased from external parties that is unrelated to fringe benefits or Building and equipment. These insurance types include fire, general liability, malpractice, etc.
64507	Housing	Cost of housing provided to Students in exchange for services to the university.
64508	Bad debt	Any losses, whether actual or estimated, resulting from uncollectible accounts receivable. FINANCE USE ONLY
64509	Grant/Other funding	Expense of funding student organizations made through Student Affairs.
64510	Cost of Assignment	Costs arising from assignment of student loans to the Federal Government. FINANCE USE ONLY
64511	cost of Cancellations	Costs arising from cancellation of student loans. FINANCE USE ONLY
64512	Accrued Expenses	Accrue expenses until vouchered. FINANCE USE ONLY
64513	Law Clinic litigation exp	LEGAL CLINIC AND FYLAW USE ONLY
64590	Reimbursements (Contra) COA only	Previously used for reimbursed expenses from the seminary for shared utilities prior to the merger.

#### OCCUPANCY EXPENSES (Primarily used by Facilities Management)

##### PROPERTY EXPENSES

65101	Building Rental expense	Payments for rental of building space or land.
65103	Building R&M	Cost of minor repairs and maintenance of buildings.
65104	Building Improvements - non capital	cost of minor improvement to buildings that do not qualify for capitalization
65105	Grounds R&M	Cost of ground maintenance and minor repairs.
65106	Real estate taxes	Real estate taxes paid for property owned by the University.
65108	Housekeeping services	Cost of housekeeping services, including maid and outsourced janitorial services.
65109	Housekeeping supplies	Cost of housekeeping supplies.
65110	Security Services	Cost of security services
65111	Laundry Services	Cost of laundry services
65112	Licenses, certifications and permits - building/other	Costs of all special permits for operation and maintenance of university buildings and equipment paid to federal, state, county or municipal taxing authorities. Eg. fire inspections and license fees
65113	Insurance - Occupancy	Cost of insurance purchased to cover university building and equipment.
65190	Non-cap Exp	Used to expense Fund 12 (prev fd 51) occupancy expenditures that are ultimately determined to be non-capitalizable. FINANCE USE ONLY

##### UTILITIES

65201	Natural Gas	Costs of natural gas used in the process of University operations.
65202	Electricity	Costs of electricity used in the process of University operations.
65203	Water	Costs of water & sewer used in the process of University operations.
65204	Waste removal	Costs of scavenger services (waste disposal, trash and garbage collection) used in the process of University operations.

##### TELECOMMUNICATIONS

65301	Internet	Internet charges
65302	Cable	Cable charges
65303	Phone	Telephone charges

##### EQUIPMENT - OCCUPANCY

65601	Bldg Equipment & supplies	Cost of building equipment and supplies used in the process of university operations
65602	Furn & Furnishings	Costs of furniture and furnishings
65603	Equipment rentals	Single event or short-term equipment rentals.
65604	Equipment R&M	Cost of minor repairs and maintenance of equipment.
65605	Vehicle Operation and maintenance	Cost of operation and maintenance of University vehicles, including supplies purchased in connection with vehicle maintenance.

##### PRINCIPAL & INTEREST

66101	Principal Payment	Payments of principal on all debt, notes etc. issued by the University.
66201	Interest expense	Interest expense
66202	Amort. Bond Issue Cost	FINANCE USE ONLY

##### CAPITAL EXPENDITURES

67101	General Construction	Represents the cost of building additions and capital improvements. AUTHORIZED USE ONLY
67102	Demolition & restoration	Demolition for capital improvement projects. AUTHORIZED USE ONLY
67103	Professional Services	Professional services for capital improvement projects. AUTHORIZED USE ONLY
67104	Permits & Surveys	Permits needed for capital improvement projects. AUTHORIZED USE ONLY
67105	Furniture & Furnishings	Costs of furniture and furnishings due to new construction or capital improvements. AUTHORIZED USE ONLY

<b>Object Code</b>	<b>Object Description</b>	<b>Explanation</b>
67106	Equipment - Building	Costs of equipment for a building due to new construction or capital improvements. AUTHORIZED USE ONLY
67107	Equipment - Office & Educ	Costs of office and education equipment due to new construction or capital improvements. AUTHORIZED USE ONLY
67108	Capital Acquisitions	Other expenditures of a capital nature such as acquisition of real estate. AUTHORIZED USE ONLY
<b>DEPRECIATION &amp; AMORTIZATION</b>		
71101	Depreciation	Depreciation. FINANCE USE ONLY
71102	Fixed Asset Disposal	Cost of demolition and disposal of University capital assets. FINANCE USE ONLY
71103	Amortization	Amortization. FINANCE USE ONLY.
<b>POST RETIREMENT BENEFITS</b>		
72101	Post-Retire chg - non-period	FINANCE USE ONLY.
72201	Post Retire exp - periodic	FINANCE USE ONLY.
<b>FINANCIAL AID</b>		
74101	Funded aid	FINANCE USE ONLY
74102	Stu Convocation award	For use with cash awards to student e.g. at convocation
<b>Unfunded aid - Tuition Discounts</b>		
74201	Unfunded aid-UG	FINANCIAL AID USE ONLY
74202	Unfunded aid-Grad	FINANCIAL AID USE ONLY
74203	Unfd Aid - Fee Waiver UG	FINANCIAL AID USE ONLY
74204	Unfd Aid - Fee Waiver Grad	FINANCIAL AID USE ONLY
<b>UNFUNDED AID - OPERATING EXPENSE</b>		
74301	Graduate Assistant Scholarships	FINANCIAL AID USE ONLY
74302	Housing awards	FINANCIAL AID USE ONLY
<b>PASSTHRU GRANT AWARDS</b>		
74401	Pass thru grants award	Financial assistance for students provided by Government grant program for specific identified students. E.g. Pell, FSEOG FINANCE USE ONLY.