***TUITION AND STUDENT FEES* (30000-30999)**

**TUITION AND FEES -** To record gross tuition for credit courses plus all student activity fees and mandatory fees used for educational and general support activities.

 **30010 Tuition, Undergrad/Resident**

 **30020 Tuition, Undergrad/Non‑Resident**

 **30030 Tuition, Graduate/Resident**

 **30040 Tuition, Graduate/Non‑Resident**

 **30110 Tuition, Other Credit Courses**

 **30210 Student Activity Fees to Allocate**

 **30310 Technology Fee**

 **30320 Health Fee**

 **30330 Music Fee**

 **30340 Special Student Fee**

 **30350 Recreation Fee**

**OTHER FEES -** To record all other student fees used for educational and general support activities.

 **30510 Programs Abroad**

 **30520 Non‑credit Course Fees**

 **30530 Admissions Fee**

 **30540 Application Fee**

 **30550 Drop & Add Fee**

 **30560 Examination Fee**

 **30570 Lab/Special Course Fee**

 **30580 Late Registration Fee**

 **30600 Transcript Fee**

 **30610 Deferred Payment Fee**

 **30620 Thesis Fee**

 **30640 Placement Fee**

 **30660 Graduation Fee**

 **30670 Check Replacement Fee**

 **30680 Documents and Records Fee**

 **30990 Misc. Other Fees**

***APPROPRIATIONS* (31000-31999)**

 **STATE APPROPRIATIONS**

 **31110 State Appropriations-General Operations**

 **31120 State Appropriations-Capital**

 **31130 Tuition Replacement**

 **31140 Special Appropriations**

***GOVERNMENT GRANTS & CONTRACTS* (32000-34999)**

**FEDERAL GRANTS & CONTRACTS** - Used to record both restricted and unrestricted grant and contract support received from the federal government.

 **32010 US Dept of Education**

 **32020 US Environmental Protection Agency**

 **32030 Small Business Administration**

 **32040 US Dept of Energy**

 **32050 US Dept of Commerce**

 **32060 US Dept of Agriculture**

 **32080 National Endowment/Humanities**

 **32090 National Science Foundation**

 **32110 US Dept of the Interior**

 **32120 US Dept of Defense**

 **32130 US Dept of HHS**

 **32140 NASA**

 **32150 Institute for Museum Services**

 **32170 US Dept of State**

 **32190 US Dept of Veterans Affairs**

 **32260 Other Federal Grants and Contracts**

 **32990 Facilities and Admin Costs Recovery/Fed**

**STATE GRANTS & CONTRACTS -** Used to record grants from, or contracts with, the state.

 **33010 Fed Funds Thru State Agencies**

 **33020 Iowa Dept of Education**

 **33030 Iowa Dept of Natural Resources**

 **33040 Iowa Dept of Economic Development**

 **33050 Iowa Dept of Cultural Affairs**

 **33070 Iowa Dept of Transportation**

 **33080 Iowa College Aid Commission**

 **33100 Iowa State University**

 **33110 University of Iowa**

 **33140 Iowa Dept of Health and Human Services**

 **33160 State Library of Iowa**

 **33190 Iowa Workforce Development**

 **33200 Iowa Dept of Homeland Security**

 **33220 Iowa Dept of Agriculture and Land Stewardship**

 **33510 Other State Grants and Contracts**

 **33900 Grants Awarded from UNI, Interdept**

 **33990 Facilities and Admin Costs Recovery/State**

**LOCAL GRANTS & CONTRACTS -** Used to record all support, whether restricted or unrestricted, from the local government.

 **34010 Local Grants and Contracts**

 **34990 Facilities and Admin Cost Recovery/Local**

**PRIVATE GRANTS & CONTRACTS -** Used to record restricted and unrestricted grants and contracts from sources other than federal, state, and local governments**.**

 **35040 Fed Funds Thru Other**

**PRIVATE GIFTS -** Used to record restricted and unrestricted gifts to the institution.

 **35510 Individual-Gifts**

 **35520 Business Concerns**

 **35530 Non‑Profit Orgs**

 **35550 UNI Foundation-Gifts**

 **35990 Facilities and Admin Cost Recovery/Other**

***INVESTMENT/INTEREST INCOME* (36000-36999)**

 **INTEREST INCOME**

 **36020 Interest Income/Other, Unrestricted**

 **36030 Interest Income/Endowment, Restricted**

 **36040 Interest Income/Endowment, Unrestricted**

 **36050 Interest Income/Funds Held by Others**

 **DIVIDEND INCOME**

 **36150 Dividend Income/Funds Held by Others**

 **REALIZED GAINS/LOSSES**

 **36210 Realized Gain on Sale of Investments, Restricted**

 **36220 Realized Gain on Sale of Investments, Unrestricted**

 **36230 Realized Loss on Sale of Investments, Restricted**

 **36240 Realized Loss on Sale of Investments, Unrestricted**

 **UNREALIZED GAINS/LOSSES**

 **36310 Unrealized Gain on Sale of Investments, Restricted**

 **36320 Unrealized Gain on Sale of Investments, Unrestricted**

 **36330 Unrealized Loss on Sale of Investments, Restricted**

 **36340 Unrealized Loss on Sale of Investments, Unrestricted**

 **INTEREST ON STUDENT LOANS**

 **36410 Interest on Student Loans**

***SALES AND SERVICES* (37000-38999)**

 **CONTRACT REVENUE -** Used to record the main operational revenue of the Residence System.

 **37010 Contract Revenue‑Housing**

 **37020 Contract Revenue‑University Apartments**

 **37030 Contract Revenue‑Dining Service**

 **TICKET SALES -** Used to record all ticket sales which can be taxable, non-taxable, and interdepartmental.

 **37130 Tickets/Public Season, Taxable**

 **37140 Tickets/Other, Taxable**

 **37160 Tickets/Other, Non‑taxable**

 **37190 Tickets/Public Season, N-Tx**

 **PARKING FEES -** Used to record the parking fees administered by Public Safety.

 **37210 Parking Fees-Permit Sales**

 **37220 Parking Fees‑Meter Revenue**

 **37230 Event Parking**

 **WORKSHOPS/SEMINARS/CONFERENCES -** Used to record all revenues generated for workshops, seminars, conferences, and athletic camps and clinics.

 **37250 Workshops/Conferences, Non‑taxable**

 **37260 Workshops/Conferences, Interdept**

 **37270 Camp Fees**

 **ADVERTISING INCOME -** Used to record all advertising income for the Northern Iowan, Sports Information Service, and Broadcasting underwriting.

 **37320 Advertising Income, Non‑taxable**

 **37330 Advertising Income, Interdept**

 **37340 Underwriting**

 **PUBLICATIONS & SUBSCRIPTIONS -** Includes the following publications and subscriptions:

 **37420 Publications/Subscriptions**

 **RENTAL INCOME**

 **37510 Rental Eq/Facilities, Taxable**

 **37520 Rental Eq/Facilities, Non‑taxable**

 **37530 Rental Eq/Facilities, Interdept**

 **SALE OF FOOD/BEVERAGES** - Includes food sales for Dining Service catering. Sales are taxable when sold to the general public.

 **37610 Food/Beverage Sales, Taxable**

 **37620 Food/Beverages Sales, Non‑taxable**

 **37630 Food/Beverages Sales, Interdept**

 **SUPPLIES, MATERIALS, SERVICES -** Includes various Stores and Service departments sales. Sales are taxable when sold to the general public.

 **37710 Supplies/Mtls/Svcs, Taxable**

 **37720 Supplies/Mtls/Svcs, Non‑taxable**

 **37721 Discounts**

 **37730 Supplies/Mtls/Svcs, Interdept**

 **SALVAGE, SCRAP, RECYCLING**

 **37820 Salvage/Scrap/Recycling, Non‑taxable**

 **37840 Gain/Loss on Assets**

 **37850 Unrealized Gain/Loss on Capital Assets**

 **MISC SALES & SERVICES**

 **37910 Check Cashing Fee**

 **37920 Cash Adj Over/Short**

 **37930 Membership Dues**

 **37940 Misc Income**

 **37950 Premium on Bond Sale**

 **37960 Residence Application Fee**

 **37970 Gain/Loss on Promotions**

 **37980 Facility Fee**

 **COMMISSIONS & ROYALTIES**

 **38010 Commissions/Royalties‑Vending**

 **38050 Commissions/Royalties-Food Lease**

 **38060 Commissions/Royalties-Concession**

 **38070 Commissions/Royalties-UNI License**

 **38080 Commissions/Royalties-Other**

 **GUARANTEES -** Fee received or paid by Intercollegiate Athletics for participation in various sports events.

 **38110 Guarantees Received**

 **38120 Guarantees Paid**

 **FINES & PENALTIES -** Used for the various fines and penalties assessed by the University.

 **38210 Traffic & Parking Fines**

 **38220 Returned Check Charges**

 **38230 Duplicate ID/Schedules**

 **38250 Late Fee on Loan Payment**

 **38260 Library Fines**

 **38270 Restricted Enrollment Fees**

 **38280 Institutional Collection Charges**

 **38290 Lost/Damaged Goods**

 **38310 Late Fees-Other**

 **38320 Restitution-Court Order**

 **38330 Forfeiture Fee**

 **REIMBURSED COSTS**

 **38420 Collection/Litigation Reimbursed**

 **38430 Service Charge on Student Loans**

 **38440 Postage/Handling Fees**

 **38450 Casualty Reimbursement**

 **38460 Legal Settlements**

 **38470 Utilities, Maintenance, and Common Space**

***TRANSFERS* (40000-49999)**

 **VOLUNTARY TRANSFERS**

 **40050 Transfers In**

 **40110 V/Trf ‑ Matching**

 **40150 V/Trf ‑ SWFB Support**

 **40210 V/Tfr ‑ S&S Support**

 **40220 V/Trf ‑ S&F Support**

 **40230 V/Trf ‑ Util Support**

 **40240 V/Trf ‑ Eq Support**

 **40310 V/Trf ‑ Student Fee Allocation**

 **40410 V/Tfr ‑ Gain/Loss on Investments**

 **40610 V/Trf ‑ Retirement of Debt**

 **40810 V/Trf ‑ Unexpended**

 **40910 V/Trf ‑ Unexpended‑Yr End**

 **MANDATORY TRANSFERS**

 **43120 M/Trf ‑ SEOG Match**

 **43610 M/Trf ‑ Retirement of Debt**

***PERSONNEL COSTS* (50000-59999)**

**FACULTY SALARIES**

 **50010 Institutional Officials Salaries** - Includes the University President, Provost, Vice-Presidents, Director of Library, and College Deans.

 **50110 Academic Administrative Salaries** - Includes Academic Dept. Heads, Academic Asst. Deans, Academic Asst. & Assoc VP, Administrators in Library, and Directors of Academic Centers.

 **50210 Unit Faculty Salaries** - Instructional faculty positions covered by collective bargaining agreement.

 **50220 Unit Faculty-Special Compensation** - Payments for one-time short-term obligations.

 **50230 Unit Faculty-Bonus** - In effect only as provided for in Master Agreement.

 **50290 Unit Faculty-Temp** – Wages for non-full time Unit Faculty.

 **50310 Non-Unit Faculty Salaries** - 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.

 **50320 Non-Unit Faculty-Special Compensation** - Compensation for short-term obligations done outside position assignments and normal work hours for that position.

 **50340 Non-Unit Faculty-Hourly** - Faculty with assignments paid by the hour or day

 **50910 Grad Assistants** - Funded with department allocations and funded and distributed through Graduate College.

**P & S SALARIES**

 **51010 P&S Regular Salaries** - Compensation calculated on an annual

 **51020 P&S-Special Compensation** - Compensation for short-term obligations done outside position assignments and normal work hours for that position.

 **51030 P&S-Bonus/One-Time Pay** - Non-recurring cash payment not added to base salary.

 **51040 P&S-Hourly** - Assignments paid by the hour or day

 **51110 P&S Annual Appt Salaries** - Includes positions appointed on an annual basis, generally, Dept. Heads of non-academic depts.

 **51150 P&S Contract –** Compensation based on signed employment contract for Athletics only.

 **51710 P&S Salary-Overtime**

 **51740 P&S Hourly-Overtime**

**GENERAL SERVICE WAGES**

**HOURLY STAFF WAGES**

 **53010 Hourly Technical Wages** - Compensation to technical (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours worked.

 **53030 Hourly Technical-Bonus** - Non-recurring cash payment

 **53110 Hourly Clerical Wages** - Compensation to clerical (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours

 **53130 Hourly Clerical-Bonus** - Non-recurring cash payment

 **53150 Hourly Public Safety** **Wages** - Compensation to public safety officers. Based on hourly rate and paid for actual hours

 **53160 Hourly Public Safety – Bonus -** Non-recurring cash payment

 **53210 Hourly Security Wages** - Compensation to security employees. Based on hourly rate and paid for actual hours

 **53230 Hourly Security-Bonus** - Non-recurring cash payment

 **53310 Hourly Blue Collar Wages** - Compensation to blue collar (as defined by AFSCME Contract) employees. Based on hourly rate and paid for actual hours.

 **53330 Hourly Blue Collar-Bonus** - Non-recurring cash payment

 **53410 Hourly Non-Org Merit Salaries** - Compensation to supervisory and confidential employees. Based on hourly rate and paid for actual hours worked.

 **53430 Hourly Non-Org Meritorious** - Compensation to recognize outstanding performance as defined in Regents Merit Rules: 3.37 (19A) 2.

 **53610 Merit Temporary** – Compensation for services temporarily needed in a position.

 **53620 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.

 **53710 Hourly Technical-Overtime**

 **53720 Hourly Clerical-Overtime**

 **53730 Hourly Security-Overtime**

 **53740 Hourly Blue Collar-Overtime**

 **53750 Hourly Non-Org-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.

 **53810 Hourly Technical-Shift Diff**

 **53820 Hourly Clerical-Shift Diff**

 **53830 Hourly Security-Shift Diff**

 **53840 Hourly Blue Collar-Shift Diff**

 **53850 Hourly Non-Org-Shift Diff**

**STUDENT WAGES**

 **54010 Student/Departmental** - Hourly compensation for students other than those employed as Graduate Assistants.

 **54110 Student/WSP-On Campus**

 **54410 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**

 **55010 Institutional Officials Benefits**

 **55110 Academic Administrative Benefits**

 **55210 Unit Faculty Benefits**

 **55220 Unit Faculty Special Comp Benefits**

 **55230 Unit Faculty Bonus Benefits**

 **55290 Unit Faculty-Temp Benefits**

 **55310 Non-Unit Faculty Benefits**

 **55320 Non-Unit Faculty Special Comp Benefits**

 **55340 Non-Unit Faculty-Hourly Benefits**

 **55910 Grad Assistants Benefits**

 University share of fringe benefits on all salaries paid on object codes 50010-50990.

**P & S FRINGE BENEFITS**

 **56010 P&S Regular Benefits**

 **56020 P&S Special Comp Benefits**

 **56030 P&S Bonus/One-Time Pay Benefits**

 **56040 P&S Hourly Benefits**

 **56110 P&S Annual Appt Benefits**

 **56150 P&S Contract Benefits**

University share of fringe benefits on all salaries paid on object codes 51010-51990.

**HOURLY STAFF FRINGE BENEFITS**

 **58010 Hourly Technical Benefits**

 **58030 Hourly Technical Bonus Benefits**

 **58110 Hourly Clerical Benefits**

 **58130 Hourly Clerical Bonus Benefits**

 **58150 Hourly Public Safety Benefits**

 **58160 Hourly Public Safety-Bonus Benefits**

 **58210 Hourly Security Benefits**

 **58230 Hourly Security Bonus Benefits**

 **58310 Hourly Blue Collar Benefits**

 **58330 Hourly Blue Collar Bonus Benefits**

 **58410 Hourly Non-Org Merit Benefits**

 **58430 Hourly Non-Org Meritorious Benefits**

 **58610 Merit Temp Benefits**

 **58620 Hourly-Special Comp Benefits**

University share of fringe benefits on all salaries paid on object codes 53010-53890.

**STUDENT FRINGE BENEFITS**

 **59010 Student Benefits**

University share of fringe benefits on all salaries paid on object codes 54010-54990.

***60000 SUPPLIES & SERVICES* (Budget only)**

***SUPPLIES & SERVICES/EQUIPMENT/TRANSFERS OUT (60000-99999)***

**TRAVEL**

 Includes the following expenditures:

 - Car, bus, other vehicles - Lodging

 - Car rental agencies - Meals

 - Chartered bus/flight - Mileage/private vehicle

 - Fares-commercial/limo/taxi - Parking

 - Fees-passports/traveler's - Phone (business)

 checks - Road/bridge tolls

 - Gas/oil (not personal vehicle)

 **61010 Staff Travel In-State** - Includes the above travel expenditures incurred by a University employee as a part of their job, employee number is required.

 **61150 Staff Travel In-State Taxable Meal** - Reimbursed employee meals when the employee was not engaged in overnight travel, employee number is required. This code is ONLY used for the meal. Other travel costs must be properly coded.

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

 **61200 Non-Staff Travel In-State** - Includes the above travel expenditures incurred by individuals not on payroll such as consultants or candidates for positions.

 **61210 Student Travel 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.

 **61220 Team Travel In-State** - Includes the above travel expenditures incurred for organized team travel.

 **61300 Staff Travel Out-of-State** - Same as 61010 but for out-of-state travel.

 **61450 Staff Travel Out-of-State Taxable Meal** - Same as 61150 but for out-of-state travel.

 **61500 Non-Staff Travel Out-of-State** - Same as 61200 but for out-of-state travel.

 **61510 Student Travel Out-of-State** - Same as 61210 but for out-of-state travel.

 **61520 Team Travel Out-of-State** - Same as 61220 but for out-of-state travel.

 **61600 Staff Travel Foreign** - Same as 61010 but for foreign travel.

 **61800 Non-Staff Travel Foreign** - Same as 61200 but for foreign travel.

 **61810 Student Travel Foreign** - Same as 61210 but for foreign travel.

 **61820 Team Travel Foreign** - Same as 61220 but for foreign travel.

 **61910 Relocation Expense-Taxable** - Includes all relocation expenses. Cost of moving is limited to amount included in offer letter.

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

 **61950 Registration and Conference Fees** – Admission fees or other fees for staff, non-staff, or students to attend a conference in person or online.

**DEPARTMENTAL SUPPLIES**

 **62010 Office Supplies** - Includes supplies used to maintain regular daily office functions.

 - computer supplies - envelopes

 - file folders - forms

-- paper supplies - pencils/pens

 - scissors - staplers/staples

 **62020 Instructional Supplies Reimbursed** – Instructional materials purchased that are reimbursed.

**62030 Direct Project Supplies -** (Non-office supplies used for specific projects)

**62050 Premiums** - Includes items purchased for incentive purposes in various fundraising.

 **62100 Laboratory Supplies** - Includes disposable and reusable materials used for teaching and research performed in various laboratories.

 - chemicals - drafting supplies

- engineering supplies - hazardous & radioactive materials

 - liquid reagents - various gases

 - solvents - test kits

 **62150 Athletic Supplies** - Includes supplies purchased by Intercollegiate Athletics for various athletic and other sports activities.

 - bats/balls - gloves

 - helmets - nets

 - other sports supplies

 **62200 Prepared Food/Foodstuffs** - (for Department of Residence use only)

 **62300 Food for Instr/Research Use** - Includes food purchased for use in educational programs, courses, etc., or for research studies involving research subjects.

**62400 Food Service Supplies (non-food)** - Includes supplies used primarily by the food service departments.

 - disposable cups - napkins

 **62450 Dinnerware**

 **-** china- glassware - silverware

 **62500 Housekeeping Supplies** - Includes custodial supplies used in the routine cleaning and maintenance of buildings and grounds.

 **62600 Bldg/Eq/Veh Maintenance Supplies** - Includes Physical Plant shop and preventative maintenance supplies. Physical Plant use only.

 **62650 Network Setup/Maint Supplies** - Includes cables and connectors

 **62700 Uniforms, Textiles & Related** - Includes work clothing and textile supplies.

 - clothing - safety apparel

 - shoes - bedding, mattresses

 - linens - costumes - athletic/band uniforms

 **62800 Drugs** - Includes commercial drugs and pharmaceuticals dispensed to patients and/or utilized in instruction/research.

 **62900 Patient Care Supplies** - Includes both disposable and reusable supplies for the care and treatment of patients at the University Health Center.

 - clinical lab supplies - medical instruments - X ray film

**EQUIP - NONCAPITALIZED**

 **63110 Equip/Office Furniture-Noncap** - In general, tangible personal property with a useful life of two or more years and a cost of less than $5,000 per item. Initial freight charges are

considered part of cost.

 - calculators - modular furniture - computer

 **63120 Artwork-Noncap** - Includes various artwork that was not capitalized as part of a new building or otherwise specifically commissioned.

 **63130 Information Resources-Noncap** - Includes items not considered capitalized Library

Materials.

 **63150 Electronic Equipment-Noncap -** In general, tangible personal property with a useful life of two or more years and a cost of less than $5,000 but more than $500 per item. Initial freight charges are considered part of cost.

 - computers - scanners

 - copiers - projectors

 - cameras - printers

 - shredders - musical instruments

**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.

 **63210 Interview/Recruitment-Staff**

 **63220 Interview/Recruitment-Student**

 **63230 Business Meeting Exp**

 **63240 Conf/Seminar/Workshop Exp**

 **63250 Staff Meeting Exp**

 **63260 Fundraising**

 **63270 Other Hospitality**

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

 **63400 Memberships/Dues-General** - Payments to various professional organizations which are recognized by the university and generally have members from other peer institutions.

 **63420 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.

 **63510 Lease/Rental Facilities-On Campus**

 **63520 Lease/Rental Facilities-Off Campus**

 **63530 Lease/Rental Equipment-On Campus**

 **63540 Lease/Rental Equipment-Off Campus**

 **63550 Lease/Rental Software** - (IT use only) To record lease payments for software to maintain the rights to run the product from year to year.

 **63560 Land/Rental Land**

**TELECOMMUNICATIONS**

 **63710 Data and Voice Service**

 **63720 Cellular Service**

 **63730 Internet/Cable Service**

 **63740 Tele Svc Chargeback**

 **63750 Tech Allowance – (Payroll Use Only) – allowance paid to employees through payroll for data.**

**INSURANCE**

 **63810 Insurance**

 - property insurance - liability insurance

 - fidelity bonds - travel insurance

 - misc. student health insurance

 **63820 Insurance Claims Expense**

 **63821 Insurance Rebates**

**GENERAL SERVICES**

 **64010 General Services**

 - sanitary landfill fees

 - collection agency billings *(Collection Services)*

- advertising

 **64020 Maintenance Contracts/Equipment** - Includes maintenance contracts for equipment.

 **64040 Laundry/Cleaning**

 **64050 Bartered Services**

**MAIL SERVICE PROCESSING CHARGES**

 **64100 Mail Services**

 - postage stamps - postal insurance

 - Postal Stores billings - refill postage meters except Postal Stores

 - certified/registered mail

**INTERDEPARTMENTAL SERVICES**

 **64210 Interdepartmental - Facilities Services Charges** - Includes Facilities Services charges for items not capitalized or coded as repairs.

 - Physical Plant delivery service

 - Key Shop lock service

 - Physical Plant set-up charge

 **64219 Interdepartmental-Facilities Services Charges-labor**

 **64220 Interdepartmental-Ctr Educ Tech**

**PRINTING**

 **64410 Printing On-Campus**

 **64420 Printing Off-Campus**

**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, a supplier form must be obtained that includes the recipient's name, social security number, and complete HOME mailing address.

 **65010 Audit Services-State**

 **65110 Audit Services-Other**

 **65210 Legal Services**

 **65310 Consultant Services**

 **65410 Medical Services**

 **65510 Dental Services**

 **65610 Appraisal Services**

 **65710 Architect Services**

 **65910 Other Professional Services**

**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).

 Individuals paid with this code may receive an IRS Form 1099. Therefore, a supplier form must be obtained that includes the recipient's name, social security number, and complete HOME mailing address.

 **66010 Speaker Fees**

 **66020 Subject/Participant Fees**

 **66030 Faculty/Staff Awards**

 **66040 Prizes/Gifts**

 **66050 Other Honoraria/Awards**

**SHIPPING/FREIGHT**

 **66210 Shipping/Freight** – Cost for out-going services.

 - carrier services - Federal express, UPS, Iowa Parcel

**SUB-CONTRACTS**

 **66310 Sub-Award/In MTDC** - Used for Grants and Contracts activity to record sub-contract costs with other agencies and organizations. (MTDC-Modified Total Direct Cost)

 **66320 Sub-Award/Ex-MTDC** - Used for Grants and Contracts activity to record sub-contract costs with other agencies and organizations. (Excludes MTDC)

 **66330 Grants Awarded** - Grants awarded by UNI to internal or external entities.

**COMPUTING SERVICES**

 **66410 Computing Services**

 - Information Systems & Computer Services billings

 - Bank charges for computing services

 - outside computer centers

**BAD DEBT EXPENSE**

 **66510 Bad Debt Expense** - (Business Operations use only) To record the offset when recognizing year-end Allowance for un-collectables.

**OVERHEAD ALLOCATIONS**

 **66610 Overhead Allocations-** (Financial Accounting use only) Used to apply a flat percentage overhead charge per policy.

**TAXES/INTEREST/FINES**

 **66700 Taxes/Interest/Penalties**-To record property, excise, and other tax expense.

 **66830 Arbitrage Penalty** - (Business Operations use only) To record penalty assessed on unspent bond proceeds that are required to be spent at specified intervals.

**DUTIES, LICENSES, MISCELLANEOUS FEES**

 **66910 Duties, Licenses and Miscellaneous 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

 **66920 Software License Fee** - Use for the purchase of software when we maintain the rights to run the product perpetually, (e.g. MS Office, etc.) *(Computer Software)*

 **66930 Software Maintenance Fee** - Generally, an optional fee paid to receive corrections or upgrades to a to software products.

**66940 Transportation/Living Allowance** – taxable employee car allowance

**UTILITIES**

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

 **68050 Purchased Electricity**

 **68060 Purchased Electricity, Tie Line**

 **68110 Fuel**

**68111 Coal-power plant only**

 **68113 Coke-power plant only**

 **68114 Limestone-power plant only**

 **68115 Ash Hauling-power plant only**

 **68116 Fuel Oil-power plant only**

 **68117 Natural Gas-power plant only**

 **68118 Hydrated Line-power plant only**

 **68210 Gas (Heating)**

 **68220 Non-Heating Gas**

 **68310 Fire Protection**

 **68410 Sewer Rental**

 **68510 Steam**

 **68512 Interdepartmental-Steam Sales**

 **68610 Water, Domestic**

 **68611 Chilled Water Sales**

 **68710 Refuse Disposal**

 **68810 Hazardous Waste Disposal**

 **68910 Other Utility Expense**

 **68911 Coal, Coke, Ash Sample Testing**

 **68912 Environmental Testing (Title V Testing)**

 **68913 Cylinder Gas for EPA Emissions Testing**

 **68914 Stack Emission Testing**

 **68915 Discharge Water Testing**

**REPAIRS/MAINTENANCE**

 **69010 R & M Equipment/Office Furniture** - Repair to various equipment including equipment installation charges.

 **69110 R & M Motor Vehicles** - Repair of all motorized vehicles including the car pool, motorcycles, trucks, street-cleaners, tractors and tractor mowers, etc.

 **69210 R & M Buildings** - Repairs and maintenance to buildings for the following:

 Replacements or alterations -

1. floors

 - ceilings *(Ceiling Tile and Related Items)*

 - paint - walls

 - plaster - elevators *(Freight, Passenger & Related Items)*

 - heating - plumbing *(Plumbing Supplies)*

 - insulation - roofing (noncap)

 Relocation -

 - doors - windows

 - partitions - utilities

 - stairways - lights

 **69211 R & M Buildings – Electrical –** electrical repairs to buildings

 **69212 R & M Buildings – Outside Labor –** contracted labor charges for building repairs and maintenance

 **69219 R&M Buildings-labor –** Facilities Management labor charges

 **69310 R & M Improvements O/T Bldgs** - Repairs and maintenance to land improvements for the following:

 - campus lighting - utilities distribution system

 - tunnels - paving

 - sewers - sidewalks

 **69319 R&M Improvements O/T Bldgs-labor –** Facilities Management labor charges

 **69410 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.

 **69419 R&M Mechanical Equipment-labor** – Facilities Management labor charges

**STUDENT AID**

 **69510 Scholarships** - Student aid for undergraduates.

 **69520 Fellowships** - Student aid for graduate students.

 **69530 Awards/Prizes Student**

 **69540 Participant Stipends**

 **69550 Employee Training Grants** - Reimbursement to employee for coursework taken for academic credit.

 **69560 Purchased Educational Materials** - Educational materials purchased directly for students.

**EXPENDED FOR CAPITAL ASSETS**

 **71050 Expended for Land**

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

 **71100 Expended for Capital Improvements O/T Buildings**

 Costs incurred subsequent to the acquisition of land that are not related to a particular building.

 - campus lighting - parking lots, general campus

 - courtyard plazas - parking lots, residence system

 - fences - physical education fields - radio station towers - outdoor athletic areas

 - outdoor basketball court - tennis courts

 - outdoor recreation fields - outdoor track

 **71150 Expended for Capital Infrastructure**

Includes the following:

 - energy management systems - steam distribution system

 - streets - sidewalks

 - utility distribution systems

 **71200 Expended for Capital Buildings**

 Includes the following:

 - construction of new buildings

 - building additions (e.g. stories, wings, rooms)

 - specialized building improvements

 - purchased buildings

 - donated buildings

 - appraisal fees for purchased buildings

 - site preparation

 Replacements or alterations –

 - floors - ceilings

 - paint - walls

- plaster - elevators *(Freight, Passenger & Related Items)*

 - heating - plumbing *(Plumbing Supplies)*

 - insulation - roofing (non-cap)

 Relocation -

 - doors - windows

 - partitions - utilities

 - stairways - lights

 **71250 Expended for Capital Equipment**

 Includes:

 **Movable Equipment** - Moveable furniture, machines, and other equipment which meets the following criteria:

 - not affixed to any part of a building or room

 **- costs $5,000 or more per item**

 - 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 63110

 - additions, not considered repair, maintenance or replacement parts, should use this object code while actual repairs should use object code 69010

 - Initial installation or assembly

 **71300 Capital Library Materials** - To record the following purchases added to the library collection of the Rod Library and Instructional Resources Library.

 Includes:

 -Books/Other Formats - Books, continuations, videotapes, and other one-time purchases regardless of format.

 -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.

 -Special Collections - Materials added to special collections regardless of format.

 -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.

 **71350 Lease-Hold Improvements -** Expenses to update/improve rented or leased

 property not owned by UNI.

 **71400 Expended for Intangible Assets –** Cost of software plus installation where total cost exceeds $500,000.

 **71450 Expended for Lease Assets**

 **71500 Expended for Subscription Assets**

**OTHER EXP/DEDUCT**

 **73010 Administrative Cost Allowance** - Reimbursement allowed specifically for administrative costs of PELL program.

 **73020 Facilities and Administrative Costs Recovered**

 **73210 Other Student Loan Write-offs**

 **73310 Defaulted/Assigned to Govt**

 **73550 Loss/Gain Refunded Bonds**

 **73610 Bond Issuance Costs**

 **73710 Cost of Goods Sold**

**DEPRECIATION**

 **74110 Depr-Impr O/T Buildings**

 **74210 Depr-Infrastructure**

 **74310 Depr-Buildings**

 **74410 Depr-Equipment**

 **74510 Depr-Library Materials**

 **74610 Amortization Intangible Assets**

 **74620 Amortization Lease Assets**

**DEBT SERVICE**

 **76310 Interest Expense-Capital Leases Principal**

 **76410 Interest Expense-Bonds**

 **76510 Interest Expense-Notes**

 **76610 Interest Expense-Capital Leases**

 **76620 Interest Expense-Lease Assets**

**TRANSFERS OUT VOLUNTARY**

 **90050 Transfers Out**

 **90160 V/Trf Out-Faculty Salary/Wage Support**

 **90161 V/Trf Out-Faculty Benefit Support**

 **90170 V/Trf Out-P&S Salary/Wage Support**

 **90171 V/Trf Out-P&S Benefit Support**

 **90190 V/Trf Out-Merit Hourly Salary/Wage Support**

 **90191 V/Trf Out-Merit Hourly Benefit Support**

 **90200 V/Trf Out-Student Wage Support**

 **90210 V/Trf Out-S&S Support**

 **90220 V/Trf-S&F Support**

 **90230 V/Trf-Util Support**

 **90240 V/Trf-Eq Support**

 **90310 V/Trf-Student Fee Allocation**

 **90610 V/Trf-Retirement of Debt**

 **90810 V/Trf-Unexpended**

 **90910 V/Trf-Unexpended-Yr End**

**TRANSFERS OUT MANDATORY**

 **93120 M/Trf-SEOG Match**

 **93610 M/Trf-Retirement of Debt**

 **93710 M/Trf-Renewals/Replacements**