

Marymount University
Operating Expense Object Codes List
As of 3-2-2020

<u>Object Code</u>	<u>Operating Expense Object Code Title</u>	<u>Explanation / Information</u>
50110	Instruction	Budget Umbrella - do not use for actual charges
51101	Full Time Faculty Pay (NOT grant supported)	In the case where only a portion of a full-time faculty member's salary associated with his or her academic year university contract is paid out of the grant, this code (the 'standard' full-time faculty code) continues to be used for the portion of the full-time salary being paid through the individual's usual GL; NOT the grant GL .
51103	Summer Faculty Pay	Used when a full-time faculty is paid out of a grant for working during the summer months when they are not under contract to the university.
51130	Instruction - contract payment	overload, grants, department chair stipend
51131	Instruction - non-contract payment	special project or one time fee through payroll
51134	Publication Bonuses & Awards	Academic Awards, Faculty Recognition and Honors
51135	Grant Stipend/Allowances	fund 11 & 20 stipends and living allowances
51140	Participant Support - Stipends - Grant	Direct Payments/Stipends to participants (Grant Related)
51147	Admin/Staff Released Time - Grant	Admin & Staff Released Time for grants. Used when an administrator or staff member (either full-time or part-time) is released from part or all duties associated with their position to work on a Sponsored Program grant. In the case of a partial release of time to work on the grant, the portion being paid out of the grant is identified with this 'administrator/staff release time' code 51147.
51148	Faculty Released Time- Grant	Faculty Released Time for grants. Used to identify the portion of a full-time Faculty Member's salary associated with his or her academic year university contract that is paid through a grant. If salary is split between a grant and non-grant, the 51148 code is used for the grant portion of the salary expense.
51520	RSHM Salary - Instructional	
50120	Adjunct	Budget Umbrella - do not use for actual charges
51102	Adjunct Faculty Pay	Used for a part-time faculty member paid out of a grant during the regular 9-month academic year. The term 'adjunct' faculty member is a synonym for part-time faculty.
51106	Adjunct Summer Faculty Pay	Used for a part-time faculty member paid out of a grant during the summer months. The term 'adjunct' faculty member is a synonym for part-time faculty.
51107	Adjunct Research Grant Stipend/Allowance	

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<u>50150 Administrative</u>		
<u>Budget Umbrella - do not use for actual charges</u>		
51110	Administrative Employee Pay	In the case where only a portion of the administrative or staff member's salary is paid out of the grant, this 51110 code (the 'standard' admin/staff code) continues to be used for the portion of the salary being paid through the individual's usual GL code. This code is also used for any part-time or full-time person hired into an administrative employee position whose salary is being paid fully by a grant.
51133	Overtime	
51137	Phonethon Pay	part time employment for phonethon
51201	Accrued Vacation Expense	
51510	RSHM Salary - Administrative	
58198	Temporary Employment Service	temporary service agency-non employee
<u>50160 Student Worker</u>		
<u>Budget Umbrella - do not use for actual charges</u>		
51011	Undergraduate Student Campus Employment	Used when an undergraduate student is being paid an hourly wage by a grant .
51012	MU Graduate Assistant Stipend	Represents a cash payment (NOT tuition remission) made to a student who has a graduate assistant position. Primarily used in athletics. Most graduate assistants do NOT receive a stipend.
51013	GR Campus Employment	For graduate students working on campus not as graduate assistants. Used when a graduate student is being paid an hourly wage by a grant .
51021	Federal Work Study	fund 20
51022	Summer Research Grant Stipend	
51030	Student Research Grant Stipend/Allowance	
51014	MU Graduate Assistant Tuition Remission	The tuition payment for students employed as Graduate Assistants (GA). The remission covers base tuition at either 9 credits for a full-time GA, 6 credits for a 2/3 GA, or 3 credits for a 1/3 GA.
<u>50180 Benefits</u>		
<u>Budget Umbrella - do not use for actual charges</u>		
51310	FICA Social Security	Charge directly to departments
51311	Medicate Social Security	Charge directly to departments
51320	TIAA/CREF MU Contribution	Charge directly to departments
51331	Health Insurance MU Contribution	Charge directly to departments
51350	Flexible Spending	Charge directly to departments
51425	Deferred Compensation	Charge directly to departments
51430	Unemployment Taxes	Charge directly to departments
51431	Short Term Disability	Charge to 10-4700100 Benefits Central Unit
51432	Long Term Disability	Charge to 10-4700100 Benefits Central Unit
51433	Group Term Life & ADD	Charge to 10-4700100 Benefits Central Unit
51434	Worker Compensation	Charge to 10-4700100 Benefits Central Unit
51436	Group Term Life Insurance	Charge to 10-4700100 Benefits Central Unit
51438	ACA-Affordable Care Act	Charge to 10-4700100 Benefits Central Unit
51550	RSHM/Dioceses Retirement	Charge to department
51551	RSHM/Dioceses Fringe Benefits	Charge to department

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50190	Other Personnel	Budget Umbrella - do not use for actual charges
51339	Dependent Marymount Tuition Benefit	both taxable & non-taxable benefits
51340	Non-Marymount Tuition	Directly charged to units
51341	Staff Marymount Tuition Benefit	both taxable & non-taxable benefits
51342	Marymount Room & Board Benefit	non-taxable benefit for resident employees
51411	Employee Assistance Program	EAP
51412	Employee Uniforms	Directly charged to Physical Plant / Campus Safety
51413	Employee Moving Expense	Directly charged to units
51414	Employee Parking Benefit	off campus parking lot rental
51415	Employee Meal Benefit	Indirect: Faculty & staff Direct: Fathers, Res Life
51435	Other Benefits	benefit allocation to individual units
51455	Settlement Pay	settlement agreement pay
53145	Transcript	employee transcript charges
50210	Non-Capital Purchase	Budget Umbrella - do not use for actual charges
52110	Equipment Purchased	less than \$5,000 per individual item
52120	Furniture Purchased	less than \$5,000 per individual item
52141	Computer Software	less than \$5,000 per individual item
52142	Computer Hardware	less than \$5,000 per individual item
50230	Leases	Budget Umbrella - do not use for actual charges
52350	Equipment Leased	long term lease for instruction or office equipment
52550	Computer Leased	long term lease; computer hardware equipment
50240	Repair & Maintenance	Budget Umbrella - do not use for actual charges
52315	Repair & Maintenance	equip & computer maintenance or contract
52351	Equipment Rental	short term rental < 3 months
52520	Software Maintenance & Services	software maintenance and service subscription
52525	Hardware Maintenance & Services	hardware maintenance and service agreement
52550	Computer Hardware Lease	computer hardware lease
52552	Capital Lease	computer hardware capital lease
52553	Operating Lease	computer hardware operating lease
50260	Vehicle Related Expenses	Budget Umbrella - do not use for actual charges
52415	Campus Vehicle Repair & Maintenance	Admissions, Athletics, St Affairs, Phys Plant
52425	Campus Vehicle Fuel/Oil	Admissions, Athletics, St Affairs, Phys Plant
52435	Vehicle Insurance	campus owned vehicle insurance premium
52450	Vehicle Lease	long term lease - more than 1 year
52451	Vehicle Rental	short term - less than 1 year
50310	Supplies	Budget Umbrella - do not use for actual charges
53100	Supplies	business supplies
53110	Student Art Purchases	student art purchases
53111	Participant Support-Supplies (Grant Related)	Payments of Supplies for participants (grant related)
53146	Participant Support-Books (Grant Related)	Payments of Book Cost of participants (grants related)

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50420	Travel	Budget Umbrella - do not use for actual charges
54101	Travel Domestic - Transportation	USA air, rail, taxi, mileage, tolls, car rental
54107	Travel Domestic - Lodging & Meal	USA hotel, business meal off campus
54108	Travel Foreign - Transportation	foreign air, rail, taxi, mileage, tolls, car rental
54109	Travel Foreign - Lodging & Meal	foreign hotel, business meal off campus
54110	Travel Students - Transportation	student air, rail, taxi, mileage, tolls, car rental
54111	Travel Students - Lodging & Meal	student hotel, business meal off campus
54112	Travel Athletic Charter Bus	athletic team transportation via charter bus
54120	Participant Support Travel (Grant Related)	transportation, lodging & meal expenses incurred for participants (grant related).
50440	Seminars & Conferences	Budget Umbrella - do not use for actual charges
57210	Seminar or Conference	training, professional development, not travel
57211	ACE Fellow	ACE fellow related training
50720	Events & Entertainment	Budget Umbrella - do not use for actual charges
57100	Student club allotment	student activities related support for clubs
57118	Movie or video rental	entertainment rental
57129	Residence Hall Council	residence hall activities
57130	Tour, exhibit or tournament fee	student entry or registration fee
57131	Transportation - General	field trip bus, health center taxi, field trip other
57135	Tickets	student, alumni, employee tickets
57209	Special events	One-time events
57500	Special projects	One-time events & programs
57505	Appreciation gift	small gift for student, faculty, staff, alumni
57510	Catering & Refreshments	Sodexo, other catering svcs, coffee, water etc.
57511	Participant Support-Food (Grant Related)	Reimbursement for food for grant participants
57518	Student conference, field trip, or event	instruction related trip, honor society recognition
57519	Business Entertainment	University related event entertainment
57520	Event rental equipment	sound, lights, tent, stage, machine, costume rental
57521	Employee refreshments	water, coffee, campus business meal
57523	Decorations	flowers, balloons, props or other temporary décor
57524	Student Health Club	off campus student health club fee
57525	Student Alcohol Class	student alcohol education class
58748	Student recruiting	college fair registration, not travel
58766	Athletic Recruiting - Fees, Miscellaneous Expenses	Only use by the Athletic Dept
58767	Athletic Recruiting - Lodging, Food & Catering	Only use by the Athletic Dept
58768	Athletic Recruiting - Travel Domestic	Only use by the Athletic Dept
50810	Postage & Courier	Budget Umbrella - do not use for actual charges
58150	Mailing Service	External mailing service
58415	UPS, Courier & Delivery	UPS, FedEx, or other messenger service
58420	Postage	office postage
58425	Postage Bulk Mailing	Bulk mailing svc for Admissions or Development
59821	Postage Chargeback	Mail room chargebacks to units
50820	Printing	Budget Umbrella - do not use for actual charges
58170	Printing Services	Internal copy center or outside vendor printing, copying, collation etc.
59812	Library Chargebacks	Library chargebacks to units
59840	Printing Chargebacks	copy center chargebacks to units

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50840	Dues, Books & Subscriptions	Budget Umbrella - do not use for actual charges
53133	Interlibrary Loan	short term library borrowing
53140	Book & Subscription	non-capital periodicals, journals, magazines
53141	List Acquisition	subscription, professional fees, mail lists etc.
53142	Copyright, Royalty, License fee	hard copy, electronic access or music license
53230	Library Access / Host Fees	
53231	Library E-Books	Library E-Books
53232	Library Periodicals	Library Periodicals
53233	Library Standing Orders	Library Standing Orders
53234	Library Streaming Media	Library Streaming Media
53362	Library Books	Library Books
57310	Membership Dues	individual and institutional
58520	Software Subscription	information or infrastructure subscription (EAB/Educause/Lexis/Nexus)
58522	Operational Software	Library operational software
50610	University Funded Student Aid	Budget Umbrella - do not use for actual charges
56192	MU Admissions Assistant Stipend	
56193	MU Graduate Assistant	
56194	MU Resident Assistant	Resident Assistant on main campus or abroad
56195	Room & Board MU Ambassador	R&B charges for on-campus housing provided
56199	Undergraduate Summer Internship	Paid by associate of Academic Affairs
50570	Student Dining	Budget Umbrella - do not use for actual charges
58133	Campus Food Service	student meals-resident & commuter meal plans
50850	Professional Fees *all vendors need IRS 1099	Budget Umbrella - do not use for actual charges
58121	Performing Artist	
58101	Accounting, Audit & Tax Fees	external CPA or consultant
58115	Collection Fee	external collection agency
58123	Consulting Fee	
58125	Interpreting Service	deaf or disabled service
58129	Commissions	commissions expense
58135	Guest Speakers/Lecturers	external individual not on the payroll
58145	Legal Fee	external legal counsel
58161	Consulting Construction Service	construction project service
58162	Construction Development Expense	construction expense
58164	Other Professional Service	non-employee svc, computer, medical, photo
58165	Photography Service	
58176	Subawards/Subcontracts	Payment of subrecipient expenses-grant related
58180	Sport Official/Referee Fee	athletic dept authorized official fees
58185	Student Teaching Supervising Fee	
58188	Survey Services	external firm conducting market research
58195	Telemarketing Service	
50860	Insurance	Budget Umbrella - do not use for actual charges
58740	Insurance	all vehicle & worker compensation
58742	Insurance - Medical for Students	student health insurance
50870	Advertising	Budget Umbrella - do not use for actual charges
58105	Advertising - Employment	Human Resources authorized charges
58106	Advertising - Other	Admissions, Communications or Development
58109	Promotions	logo promo items & postage & printing

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50510	Utilities	Budget Umbrella - do not use for actual charges
55110	Electricity	
55115	Gas	
55120	Water	
55125	Off Campus Fall Season Utilities	For GL#10-8650400 Resident Off-Campus
55126	Off Campus Spring Season Utilities	For GL#10-8650400 Resident Off-Campus
55127	Off Campus Summer Season Utilities	For GL#10-8650400 Resident Off-Campus
50530	Building Maintenance	Budget Umbrella - do not use for actual charges
55001	Capital Project	capital
55210	Building R&M Exterior-Structural	structural - building, roof, paint,
55215	Building R&M Exterior-Other	other outside -exterior signs
55220	Building R&M Interior-Elevator	elevator inspections
55225	Building R&M Interior-Elevator Repair	elevator maintenance, service contract
55230	Building R&M Interior-Pool	pool maintenance, inspect, service, supplies
55240	Building R&M Exterior-Grnds & Landscaping	campus landscape service, supply and fees
55260	Building R&M Exterior-Roads & Garage	road or garage - repair, snow removal
55270	Building R&M Interior-HVAC	heating or a/c- maintenance, inspect, repair
55275	Building R&M Interior-Plumbing	plumbing - maintenance, supply
55280	Building R&M Interior-Fire Safety	fire control - inspection, monitoring
55285	Building R&M Interior-Other	other - pest control, carpet, interior signs
55290	Building R&M Electrical	interior & exterior electrical supplies, contracts
55310	Miscellaneous Shop Supplies	disposable supplies for maintenance
55315	Building Supplies	non-capital repair supplies < \$5,000/each
55800	Allocation-Kodiak	
55901	Allocation-Physical Plant	physical plant allocation to units
50560	Housekeeping/Cleaning	Budget Umbrella - do not use for actual charges
55250	Housekeeping/cleaning svcs & supplies	external contractor for housekeeping services
55255	Trash Removal	waste removal incl. hazardous materials
55904	Allocation-Housekeeping	housekeeping allocations to units
58122	Laundry service	outside laundry/linen services
50580	Real Property Leased	Budget Umbrella - do not use for actual charges
55555	Deferred Rent Tax Liability	Physical Therapy / Facility 4040 Rental
55561	Real Property Leased	building leases
57517	Facility & Field Rental	athletic fields, science laboratories etc.
58124	Document Storage Service	document retention or destruction service
58160	Moving & Storage Service	office moving and storage
58746	Rixey Account - Rental Payments	
50830	Telecommunication	Budget Umbrella - do not use for actual charges
55905	Allocation-Telecommunications	switchboard allocations to units
58510	Telecom Internet Service	campus internet service
58515	Telephone	telephone charges
58516	Telephone Staff Local/LD Use	staff/faculty telephone services
58518	Telephone Student Local/LD Use	student telephone services
59810	Intradept - Computing	computer use allocation to units

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50890	Other Operating	Budget Umbrella - do not use for actual charges
54104	Off Campus FALL Season Parking	
54105	Off Campus Spring Season Parking	
54106	Off Campus Summer Season Parking	
55906	Allocation-Campus Safety	safety allocation to units
55907	Allocation-Transportation	transportation allocation to units
56910	FWS MU Matching Fund	Federal work study funds
56911	SEOG MU Matching Fund	SEOG funds
58310	Service & Finance Fees	credit card, annual svc, finance chg, late fee
58320	Investment Management Fees	external investment services - fund 30
58345	Trustee Fees - Bond Administration	external trustee services
58600	Capital Lease - interest expense	interest expense for capital leases
58610	Amortization Exp-VCBA bond	fund 50 - plant fund only
58611	Amortization Exp-land improvement	fund 50 - plant fund only
58612	Amortization Exp-98 Series Bond	fund 50 - plant fund only
58617	Amortization Expense - Cardinal Loan	
58618	Amortization Expense - 2015A Bond	
58619	Amortization Expense - 2015B Bond	
58620	Depreciation Expense	fund 50 - plant fund only
58640	Interest Expense - bank loan	fund 50 - plant fund only
58641	Interest Expense - VCBA bond	fund 50 - plant fund only
58642	Interest Expense - HUD bond	fund 50 - plant fund only
58647	Interest Expense - 4732 Dittmar	
58648	Interest Expense - VCBA 2015A	
58649	Interest Expense - Cardinal Loan	
58650	Interest Expense - United Bank	
58661	Interest Expense - 2015B Bond	
58710	Property Tax	personal property tax on car, equip lease
58713	Tax Expenditures	administration expense for tax
58715	Building Permits or License Fee	governmental required building permits
58725	Real Estate Fees	real estate fees
58730	Insurance Claims	proceeds from insurance claim payments
58744	Break Housing Fees	residence life
58745	Student Housing	campus housing for student employees
58749	Participant Support Housing (Grant Related)	Payments for housing costs of participants (grant related)
58750	Miscellaneous Expense	university operating expense
58751	Bad Debt Expense	university operating expense
58754	Return Check Expense	university operating expense
58755	Contribution & Donation	university officer approved gift
58756	Participant Support-Other (Grant Related)	Payments for other types of support costs for grants not listed above
58757	Participant Support-Non Resident Alien (Grant Related)	Non-Resident Aliens' participant support, incl stipend,travel,housing
58758	Veteran Affairs - Related Payment	MU returned payments to Dept. of Veterans Affairs
58761	Non-Operating Loss Acct	
58900	Interest Windows Lease	1st American Equipment Financing
58998	BB&T P-Card Payment	Only for Business Office's temporary use
58999	BB&T Credit Card Payment	Only for Business Office's temporary use
59110	Net Assets Released from Fund 11	university operating expense
59111	Endowment Expense Drawdown	university operating expense
59112	Transfer allocations	Allocation between units
59113	Transfer to Endowment Account	
59114	Transfer to Net Assets Fund 10	university operating expense
59300	Admin Cost Allowance	overhead allocation to units
59311	Transfer to Net Assets Fund 10	university operating expense
59810	Principal & Interest Write offs	university operating expense