Expense Objects

Object 01 - Salaries & Wages
Payments made to individuals who are employed as fully benefited employees. Benefits paid by the university are retirement, social security, unemployment compensation, health insurance and tuition remission. Additionally, fully benefited employees earn annual leave, sick days, personal leave and paid holidays.

Object 02 - Technical & Special Fees
Includes payments made to individuals not employed by the university as fully benefited employees. Employees could be hired in either a full-time or part-time capacity but do not receive all of the benefits provided to Object 01 employees. Included in this category are adjunct faculty, student help and temporary employees.

Object 03 - Communications
Includes expenditures for telephone and postage

Object 04 - Travel
Includes payments for the furnishing of accommodations for actual travel. Includes railroad, airline, bus and taxi fare, lodging and meals and mileage allowances for the use of privately owned vehicles.

Object 06 - Fuel & Utilities
Includes purchases of fuel oil, natural gas, electricity, and water and sewage.

Object 07 - Motor Vehicles
Includes the cost of gasoline, oil, and other supplies used in the operation of motor vehicles. Also includes repairs and repair parts to motor vehicles, insurance and the purchase of new vehicles.

Object 08 - Contractual Services
Includes all payments made for services rendered under an expressed or implied contract and may consist of labor together with the use of equipment or labor together with materials furnished in the performance of such service.

Object 09 - Supplies & Materials
Includes all commodities that are normally consumed or expended within one year or reused to form a minor part of equipment or fixed property. Includes all costs of materials used for repairs of the work is done by employees.

Object 10 - Equipment - Replacement
Includes the replacement cost of all items included in the equipment inventory that can be used over and over again without material change or an appreciable impairment of their physical condition.
Object 11 - Equipment - Additional
Includes the cost of any article of equipment that results in a definite increase of the inventory of equipment. Includes the costs of all items included in the equipment inventory that can be used over and over again without material change or an appreciable impairment of their physical condition.

Object 12 - Grants, Subsidies and Contributions
Includes scholarships and fellowships paid to students of the university.

Object 13 - Fixed Charges
Includes all expenditures made to meet the fixed charges and in payment of principal or interest on bonded debt. Includes rentals paid for the use of land, buildings, and equipment. All memberships and subscriptions are charged as fixed charges as well as insurance premiums.

Object 14 - Land & Structures
Includes all payments for land or alterations to land and those for the construction of all buildings including the cost of additions and betterments of existing structures.