



EXPENDITURE TYPE DEFINITIONS

Advertising Promotional

General advertising costs promoting programs and events of the University through all media types are recorded to this classification.

Agency Miscellaneous Expense

This expenditure type shall be used for all student and employee clubs and organizations for which an agency account is maintained by the University.

Automotive

This classification encompasses automotive allowances granted to certain University personnel, as well as internal transportation expenses allocated to the various departments based on usage. The use of this expenditure type is limited to the Accounting Department only.

Awards and Trophies

This expenditure type includes purchases of awards and trophies for the University's sports camps and other programs.

Benefits

The following expenditure types represent various fringe benefit costs incurred directly by the University. These costs are subsequently allocated to the using organizations along with payroll taxes and the cost for other payroll-related benefits. The use of these expenditure types shall be limited to the Accounting, Budget & Treasury, and Payroll Departments only.

Benefits EE Benefit Costs Benefits

Employee Orientation Benefits Employee

Recognition Benefits Light Duty

Benefits Safety Incentive Prog Benefits

Travel Accident Ins Benefits Welfare

Brokers Fee Benefits

Work Comp Broker Fee

Books Instructor Material

The acquisition of books for organizations excluding the Bookstore and libraries are recorded here. In the Bookstore's case, the cost of new books designated for resale will initially be recorded as Inventory on the University's Balance Sheet, and then transferred to Cost of Sales (see "COS BKS New Books" and "COS BKS Used Books") upon their subsequent sale. The libraries will utilize the "Library Book or LT Acquisition" expenditure type below.

Books Student Passthrough

Continuing Education and certain foreign programs include the cost of books and other instructional materials within the overall course fees charged to students. The "Books Student Passthrough" expenditure type encompasses all costs associated with the University's purchasing of students' books using the "passthrough" course fee revenue.

Collection Student Accts

This classification includes fees paid to collection agencies which are generally a percentage of funds collected. The use of this expenditure type is limited to the Bursar Department only.

Collection Student Loans

This classification includes fees paid to collection agencies which are generally a percentage of loan funds recovered. The use of this expenditure type is limited to the Bursar Department only.

Commencement

Expenditures incurred in association with the annual commencement exercise are classified here.

Computers Leased

This expenditure type includes installment payments made on leased computer hardware.

Computers Purchased

Purchases of computer hardware shall be charged to this expenditure type.

Computers Software

Purchases of computer software shall be charged to this expenditure type.

Contract Services Bibliographic Utilities

This expenditure type represents utility costs incurred in connection with the maintenance of the University's library resources. The use of this expenditure type shall be limited to the Copley Library and the Legal Research Center.

Contract Services Honoraria

Honoraria are payments made to outside, lecturing and other professionals (non-employees) for services for which fees are not required. For payments to employees for similar services, contact the payroll department.

Contract Services Instruction

This expenditure type includes the costs associated with contracting with outside organizations to conduct instructional services for short-term periods. For individuals contracted to perform instructional services and who are also not employees of the University, see the expenditure type entitled "Outside Lecturers".

Contract Services Other

This classification includes the cost of all other outside services that are contracted on a short or long-term basis such as temporary administrative staff and other independent contractor services.

Copying and Duplicating

Costs incurred for the usage of the University's Print Shop services as well as expenses incurred for outside duplicating services shall be classified here.

Credit Card Fees

The University accepts credits cards for the payment of tuition, student fees, and other revenue types. Accordingly, this expenditure type shall be used in the recognition of administrative fees incurred in connection with our acceptance of credit cards.

Entertain Promo Fundraising

Miscellaneous entertainment expenses incurred in connection with the promotion of fundraising activities, including University catering charges, shall be classified within this expenditure type.

Entertain Promo Professional Relations

Miscellaneous entertainment expenses incurred in connection with the promotion of professional relations, including University catering charges, shall be classified within this expenditure type.

Entertain Promo Staff Recognition

Miscellaneous entertainment expenses incurred in connection with the promotion of staff recognition activities, including University catering charges, shall be classified within this expenditure type.

Equipment over \$5,000

Equipment and furniture acquisitions with an individual cost equal to or exceeding \$5,000 shall be classified here.

Equipment under \$5,000

Equipment acquisitions with an individual cost less than \$5,000 shall be classified here. Examples include computer hardware, furniture, camera equipment, etc. If multiple computers are purchased for your organization, and if each computer's cost is less than \$5,000, then the entire cost of all computers shall be charged to this classification, even if the aggregate purchase exceeds \$5,000.

Faculty Dev Airfare

Airfare expenses incurred by faculty development activities are charged here. Faculty development includes seminar attendance, outside training and other activities aimed at advancing instruction.

Faculty Dev Car Rental

Car rental expenses incurred by faculty development activities are charged here. Faculty development includes seminar attendance, outside training and other activities aimed at advancing instruction.

Faculty Dev Fuel

Fuel Purchases incurred by faculty development made for USD vehicles, rental cars and/or personal vehicle reimbursements.

Faculty Dev Instruction Materials

Expenditures for instruction materials incurred during the course of faculty development activities are charged to this classification.

Faculty Dev Lodging

Hotel accommodation expenses incurred by faculty development activities are charged here. Faculty development includes seminar attendance, outside training and other activities aimed at advancing instruction.

Faculty Dev Meals

Meal expenses incurred by faculty development activities are charged here. Faculty development includes seminar attendance, outside training and other activities aimed at advancing instruction.

Faculty Dev Other

This expenditure type includes faculty development costs incurred that do not belong in any other faculty development expenditure classifications.

Faculty Dev Research

Research expenses incurred during the course of faculty development activities are charged to this expenditure type.

Faculty Dev Seminar Fees

Outside seminar fees incurred by faculty are included within this expenditure type.

Insurance

Premium expenses related to the University's various commercial insurance policies shall be classified here. The employer portion for non-commercial insurance costs (i.e., employee benefit related insurance policies) are classified under the benefit categories above.

Insurance Broker Fees

Broker fees incurred in connection with the University's various commercial insurance policies are recorded here.

Leases Automotive

This expenditure type includes installment payments made on the University's leased automobiles.

Leases Building

This expenditure type includes installment payments made on the University's leased building space.

Leases Heavy Equipment

This expenditure type encompasses installment payments made on the University's leased heavy equipment.

Library Books / LT Acquisition

The acquisition of books for the Copley Library and Legal Research Center are recorded here.

Library Database Access Cost

Fees associated with the Copley Library and Legal Research Center's database access to off-campus resources are recorded to this expenditure type.

Library Interlibrary Loans

All costs incurred by the Copley Library and Legal Research Center for interlibrary book loan services are charged to this expenditure type.

Loan Administration Costs

Costs incurred on the collection of student loans are classified to this expenditure type. Use of this expenditure type is limited to the appropriate departments only.

Membership Dues

Dues incurred for our faculty and administration's association with professional organizations are charged to this classification.

Miscellaneous

This expenditure type includes costs that do not belong in any other expenditure type classification.

Non Capitalized Workorders

Workorders are utilized by the Facilities Department to track the various renovation and construction projects around campus. Workorders whose costs exceed the University's capitalization threshold of \$50,000 shall be capitalized to the balance sheet as a fixed asset. Workorders whose cost does not exceed

\$50,000 shall be classified as an expense within this expenditure type.

Outside Lecturers

These are payments made to outside, lecturing individuals (nonemployees) for services for which fees are required. For payments made to outside individuals for lecturing services for which fees are not required, see "Contract Services Honoraria". For payments made to outside organizations for contracted instructional services, see "Contract Services Instruction". For payments to employees for similar services, contact the Payroll Department.

Outside Lecturers Living Cost

This classification encompasses the coverage of living expenses for certain visiting School of Law professors. As such, the use of this expenditure type is limited to organizations of the School of Law only.

Participant Support Costs

Project Management (PM)

Use of these expenditure types is limited to the Facilities Department only. They represent the various costs incurred in connection with construction and improvement projects of the University.

Postage

This expenditure type includes United States Postal Service costs transferred from the University's Mailroom based on an organization's usage.

Postage Bulk Mail

This classification includes expenditures for bulk mailing costs incurred by an organization.

Postage UPS and Federal Express

This expenditure type includes United Postal Service and Federal Express costs transferred from the University's Mailroom based on an organization's usage.

Printing Brochure

Costs incurred for the University's Print Shop brochure printing services are classified here. In addition, costs incurred in connection with external brochure printing services are classified here.

Printing Catalog

Costs incurred for the University's Print Shop catalog printing services are classified here. In addition, costs incurred in connection with external catalog printing services are classified here.

Printing General

Costs incurred for the usage of the University's Print Shop general printing services, as well as expenses incurred for external general printing shall be classified here. Note that routine copying and duplicating services performed by the Print Shop are classified within the "Copying and Duplicating" expenditure type.

Printing Promotional

Expenses paid in connection with the printing of promotional materials for the University shall use this expenditure type.

Professional Dev Airfare

Airfare expenses incurred for non-faculty staff and administrative personnel professional development activities are charged here. Professional development includes seminar attendance, outside training and other activities aimed at advancing the skills of staff and administrative employees.

Professional Dev Car Rental

Car rental expenses incurred for non-faculty staff and administrative personnel professional development activities are charged here.

Professional development includes seminar attendance, outside training and other activities aimed at advancing the skills of staff and administrative employees.

Prof Dev Fuel

Fuel Purchases incurred by non-faculty staff and administrative personnel made for USD vehicles, rental cars and/or personal vehicle reimbursements.

Professional Dev Lodging

Hotel accommodation expenses incurred for non-faculty staff and administrative personnel professional development activities are charged here.

Professional development includes seminar attendance, outside training and other activities aimed at advancing the skills of staff and administrative employees.

Professional Dev Meals

Meal expenses incurred for non-faculty staff and administrative personnel professional development activities are charged here. Professional development includes seminar attendance, outside training and other activities aimed at advancing the skills of staff and administrative employees.

Professional Dev Other

This expenditure type includes professional development costs incurred by non-faculty staff and administrative personnel that do not belong in any other professional development expenditure classifications.

Professional Dev Seminar Fees

Outside seminar fees incurred by non-faculty staff and administrative personnel are included within this expenditure type.

Professional Fees

Amounts paid to outside individuals, partnerships and corporations for professional services rendered are recorded to this expenditure type.

Professional Fees Audit Tax

Fees paid to outside accounting firms for independent audit and tax services shall be recorded to this expenditure type.

Professional Fees Bank

Fees paid for banking services are recorded to this expenditure type.

Professional Fees Consulting

Amounts paid to other personnel not on the University's payroll, such as outside consultants and independent contractors. Costs incurred in connection with temporary clerical or administrative personnel shall be coded to the "Contract Services Other" expenditure type.

Professional Fees Legal

Fees paid to outside legal firms for legal services rendered shall be recorded to this expenditure type.

Professional Fees Web Hosting

Fees paid for web design, maintenance and other related services are recorded to this expenditure type.

Recruiting Athlete

This classification includes costs associated with recruiting prospective athletes. These costs may include but are not limited to meals, lodging and travel.

Recruiting Employee

This classification includes costs associated with recruiting new faculty and administrative employees. These costs may include but are not limited to meals, lodging, travel, and advertising.

Recruiting Student

This classification includes costs associated with recruiting new students. These costs may include but are not limited to meals, lodging, travel, and advertising.

Relocation Costs

Costs associated with the physical relocation of new employees. Relocation allowances are typically negotiated with new employees on a case by case basis.

Rental Classroom

Rent charges for temporary classroom space shall be charged to this classification.

Rental Equipment

Charges associated with the temporary rental of equipment are charged to this classification. For the long-term leasing of heavy equipment, see "Leases Heavy Equipment".

Rental Other

Rent charges not classified in any other expenditure types shall be charged here.

Repairs and Maintenance

The expenditure type includes repairs and maintenance directly assignable to the organization receiving such services. Examples include service contracts and/or direct repair costs for copy machines and other pieces of office equipment (excluding computers), as well as office space renovations that fall below the University's capitalization threshold of \$50,000.

Repairs Bindings

Costs incurred in connection with the rebinding of the University's library books are classified here. The use of this expenditure type is limited to the Copley Library and Legal Research Center only.

Repairs Insurance Deductible

In the event of an asset loss for which insurance recovery is available, the amount of the associated insurance deductible shall be charged to this expenditure type.

Repairs Maintenance Computer Hardware

This expenditure type encompasses maintenance costs incurred by an organization for computer hardware upkeep.

Repairs Maintenance Computer Software

This expenditure type encompasses maintenance costs incurred by an organization for annual licensing fees and other computer software upkeep.

Subscriptions and Journals

All University organizations shall utilize this expenditure type for the purchase and renewal of periodical subscriptions and journals.

Supplies Computer

Expendable supplies specific to computer usage (e.g., printer cartridges, diskettes, etc.) are classified here. Personal computers, monitors, and printers shall be coded to the expenditure type entitled "Equipment Under \$5,000", and not this expenditure type.

Supplies ID Card Forms

Supply costs for the production of student and employee identification cards shall be coded here. Use of this expenditure type is limited to the Campus Card Department only.

Supplies Lab

The cost of gases and other lab supplies used for instructional purposes are charged to this expenditure type.

Supplies Office

Costs for expendable, administrative office supplies (e.g., pens, paper, toner, etc.) is recorded to this classification. Non-capitalizable equipment such as chairs, personal computers, and monitors shall be coded to the expenditure type entitled "Equipment Under \$5,000", and not this expenditure type.

Supplies Other

The costs for all other expendable supplies not described elsewhere are charged to this classification.

Supplies Paper and Plastics

Paper and plastic supplies utilized by the Dining Services departments shall use this expenditure type.

Supplies Shop

The cost of shop supplies, such as telephone wiring and other shop expendables, shall be coded to this classification.

Telephone

This expenditure type includes the allocation of costs from the Telecommunications Department for charges for an organization's general telephone usage. This classification may also be used to accumulate telephone costs not allocated from Telecommunications.

Telephone Telecom

Telecommunication's payment for the University's global Pacific Bell/AT&T telephone bill is recorded to this expenditure type. Telecommunications then allocates the individual organizations' telephone usage costs through the use of the "Telephone" expenditure type above.

Travel Admin Airfare

Airfare expenses incurred in the normal course of business for administrative employees are charged here. Airfare expenses incurred for professional development activities are charged to "Professional Dev Airfare".

Travel Admin Car Rental

Car rental expenses incurred in the normal course of business for administrative employees are charged here. Car rental expenses incurred for professional development activities are charged to "Professional Dev Car Rental".

Travel Admin Fuel

Fuel Purchases incurred by administrative employees made for USD vehicles, rental cars and/or personal vehicle reimbursements.

Travel Admin Lodging

Hotel accommodation expenses incurred in the normal course of business for administrative employees are charged here. Lodging expenses incurred for professional development activities are charged to "Professional Dev Lodging".

Travel Admin Meals - Meal expenses incurred in the normal course of business for administrative employees are charged here. Meal expenses incurred for professional development activities are charged to "Professional Dev Meals".

Travel Admin Other

All other travel expenses incurred in the normal course of business for administrative employees are charged here. All other expenses incurred for professional development travel are charged to "Professional Dev Other".

Travel Faculty Airfare

Airfare expenses incurred in the normal course of business for faculty are charged here. Airfare expenses incurred for faculty development activities are charged to "Faculty Dev Airfare".

Travel Faculty Car Rental

Car rental expenses incurred in the normal course of business for faculty are charged here. Car rental expenses incurred for faculty development activities are charged to "Faculty Dev Car Rental".

Travel Faculty Fuel

Fuel Purchases incurred in the normal course of business for faculty made for USD vehicles, rental cars and/or personal vehicle reimbursements.

Travel Faculty Lodging

Hotel accommodation expenses incurred in the normal course of business for faculty are charged here. Lodging expenses incurred for faculty development activities are charged to "Faculty Dev Lodging".

Travel Faculty Meals

Meal expenses incurred in the normal course of business for faculty are charged here. Meal expenses incurred for faculty development activities are charged to "Faculty Dev Meals".

Travel Faculty Other

All other travel expenses incurred in the normal course of business for faculty are charged here. All other expenses incurred for faculty development travel are charged to "Faculty Dev Other".

Travel Student Airfare

Student airfare associated with foreign instructional programs, as well as University-funded student activities, is charged here.

Travel Student Fuel

Fuel Purchases, incurred by university-funded student activities, made for USD vehicles, rental cars and/or personal vehicle reimbursements.

Travel Student Lodging

University-funded student lodging is charged here.

Travel Student Other

University-funded student travel expenses not falling within any other expenditure type shall be classified here.

Travel Student Subsistence

University-funded student travel subsistence is recorded to this expenditure type.

Travel Team Fuel

Fuel Purchases incurred by a team activity for USD vehicles, rental cars and/or personal vehicle reimbursements.

Utility Electricity

This expenditure type houses all electricity utility costs for the University, and shall be utilized by the Facilities Management Department only.

Utility Gas

This expenditure type houses all gas utility costs for the University, and shall be utilized by the Facilities Management Department only.

Utility Oil

This expenditure type houses all oil utility costs for the University, and shall be utilized by the Facilities Management Department only.

Utility Sewer

This expenditure type houses all sewer utility costs for the University, and shall be utilized by the Facilities Management Department only.

Utility Water

This expenditure type houses all water utility costs for the University, and shall be utilized by the Facilities Management Department only.