

University of Wyoming
Expense Account Descriptions
Effective 7/1/2017

ACCOUNT CODE	DESCRIPTION
	Personnel Services
	All salary and wage compensation for University Officers and employees, whether permanent or temporary, whether on an annual, hourly, or day wage; institutional incentive pay, and employee benefit programs in which the University participates on a percentage of employee earnings basis.
	Salaries and Wages
60001	Faculty Salaries Expense FT
60101	Staff Salaries Expense FT
60201	Other Salaries Expense FT
60301	Faculty Salaries Expense PT
60401	Staff Salaries Expense PT
60501	Other Salaries Expense PT
60551	Graduate Assistant Wages
60601	Stipend Pay Expense
60602	Overtime and Comp Pay
60603	Other Supplemental Pay
	Benefits
60801	Fringe Benefit Rate
60802	Retirement Employer Share
60803	Social Security Employer Share
60804	Worker's Compensation Employer Share
60805	UW Limited Service
60806	Insurance Excess Employer Share
60807	Health Insurance Employer Share
60808	Long Term Disability Employer Share
60809	Life Insurance Employer Share
60810	Retiree Insurance Subsidy Employer Share
60811	Unemployment Insurance Claims
60812	Employee Assistance Program Employer Share
60813	Supplemental Retirement Annuity Employer Share
60814	Other Employee Paid Benefits
60815	Benefits Clearing
60816	Pension Expense
60817	Federal Retirement Employer Share

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Professional Services	
	<p>Professional service means professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation. This includes both new contracts and amendments and/or renewals of existing contracts.</p> <p><i>Purchase Orders, with valid service forms attached, are required for professional services valued \$2,500 or more prior to commencement of services.</i></p> <ul style="list-style-type: none"> - Contracts are required for payments of \$10,000 or more. General Counsel shall review professional service contracts prior to commencement of services. - Services valued at \$2,500 to \$9,999.99 will require a Statement of Work form and Employee vs Independent Contractor Worksheet be filled out and attached to the purchase order. These forms do not need to be reviewed by General Counsel. - These forms are not valid substitutes for an invoice.
62001	Professional Services - The amounts expended for court costs (except attorney fees), financial services, actuarial service, economic analysis, inspectors, security and fire protection, architectural or engineering firms, communication and photography services, custodial, landscaping, hazardous waste or management services. Also includes amounts expended for personnel review boards, harassment and related investigations, mediation and other employment issues.
62002	Temporary Services - The amounts expended for temporary staffing agencies.
62003	Legal and Attorney Services - Fees paid for attorneys which provided legal services for the University. Contract not required but a Letter of Engagement signed by an authorized university individual is required.
62004	Insurance Deductible
62005	Insurance Premium - The amounts expended for liability, property, vehicle, fire, or accident insurance and bond premiums. Includes notary bond fees.
62006	Telecom Expense - The amounts expended to analyze, enhance, modify or implement computer systems or telecommunications systems. Includes amounts expended for programming or data processing charges, web hosting and web design. Does not include design or development of major information systems which are classified under 62001 "Professional Services". Contract required
62007	Subject Participation Expense - Payments to individuals (non-employees) to encourage attendance and participation in sponsored University of Wyoming training and certification programs. These are not costs associated with Sponsored Research Projects - 67500. No contract required. A recipient signed Incentive letter will be required when payment is made. This form can be located in the Accounts Payable Group in WyoWeb.
62008	Visiting Speakers/Faculty Expense - The amounts expended to individuals engaged in or conducting training to meet employee training needs, managerial training, guest speakers, and curriculum.
62009	Research Core Charges Expense -
62010	Real Estate Management - The amount expended for property management services.
62011	Catering Expense - The amount expended for catered events, including amounts expended for food and beverage, space rental, and linens.
62012	Animal Care - The amounts expended for veterinary care including boarding.
62013	Other Services - The amount expended for laundry, mailing, or moving services.
62014	Royalty - A payment made for the use of property, such as a patent, copyrighted work, artwork, or franchise. Contract required.

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62015	Medical Services - The amounts expended for any medical costs relating to or concerned with physicians or the practice of medicine. Includes hospital costs, orthopedic, laboratory and lab analysis, and charges for services performed by doctors, dentists, orthodontics, optometrists, pediatricians, etc. Contract not required on standard medical services
	Travel & Entertainment
	Employee Travel - For paying or reimbursing employees for costs incurred for travel on official University business.
63001	Travel Domestic Expense - The amounts expended for airfare, lodging, parking, and other miscellaneous travel expenses related to travel on official, domestic University Business
63002	Travel Foreign Expense - The amounts expended for airfare, lodging, parking, and other miscellaneous travel expenses related to travel on official, foreign University Business
63003	Hosting Expense - The amounts expended on meals or entertainment that were provided current or potential customers or clients.
63004	Moving Expense - The amounts expended for relocating an employee, including truck rental, supplies, etc.
	Non Employee Travel/ Recruiting Expense - For paying or reimbursing visitors or students at UW for recruiting, interviews, etc.
63101	Non Employee Transportation
63102	Non Employee Lodging
63103	Non Employee Meals
63104	Non Employee Other Travel
	Supplies
64001	Lab Supplies - Research and lab supplies including oxygen and other gases used in laboratory, equipment under \$2,500.00.
64002	Office Supplies - Those supplies that are normally used in the operation of an office and are primarily considered expendable in nature, e.g., copy machine paper, envelopes, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, cassette tapes under \$2,500.00, etc.
64003	Medical Supplies - Includes dental, physical therapy, surgical supplies, drugs, medicines, oxygen and other gases.
64004	Animal, Livestock, and Farm Supplies - The amounts expended on seed, fertilizer, weed spray, insecticides, fuel/diesel fuel. Also includes amounts spent on feed, drugs and darts used on animals.
64005	Equipment-Computer Expense - Non-capitalized - \$2,500 - \$4,999.99. Computer equipment tracked via Fixed Assets but not capitalized. Examples include, fax machines, concentrator hubs, UPSs, research computer.
64006	Equipment-Other Expense - Non-capitalized - \$2,500 - \$4,999.99. Office equipment and/or furniture that needs to be tracked via Fixed Assets but not capitalized.
64007	Books, Subscriptions, and Databases - The amounts expended for books, newspapers, subscriptions to magazines, periodicals, reference materials and services providing informational reports. Includes subscriptions to on-line computer informational services and the purchase of databases.
64008	Computer Software and License Expense
64009	Computer Hardware - noncapital
64010	Food & Beverage Resale - The amounts expended for food and beverages that will be used for resale (i.e. vending supplies, food services)

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64011	Postage, Freight, and Shipping Expense - The amounts expended for postage and loading postage meters and bulk mail services provided by UW Postal. Does not include rent for postage meter machines and/or mailing machines. Outgoing shipping charges. This will include courier service charges, motor freight, air freight and other express charges. United Parcel Service or similar companies charges are to be considered freight charges. Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to an equipment code. Freight or shipping charges added to an invoice payable to a commodity vendor is a cost of the goods purchased and must be included in the same account code as the commodity purchased.
64012	Other Supplies - Includes items purchased for ornamental purposes, landscaping, small tools and parts, safety and safety supplies.
64013	Clothing and Other Apparel - The cost of clothes or uniforms purchased. Includes footwear and gloves. If charges include embroidering cost, code to 66052, "Printing and Copying Expense".
64014	Custodial, Housekeeping and Janitorial - Includes expendable items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc. This does not cover cleaning services - use 62001.
64015	Food & Beverage Non Resale - The amounts expended for food purchased as part of lab supplies. (i.e. food purchased for cooking and nutrition class. Food being purchased for entertainment and meetings should be covered under Catered Expense 62012.
64016	Earned Discounts - Supplier discounts earned
64017	Merchandise Resale - Amounts expended for the purchase of goods that will be used for resale (i.e. merchandise for the University Store)
	Utilities
64501	Natural Gas - Solid, gas, or liquid fuels for cooking, heating, or power purposes.
64502	Electric - The amount expended for electricity.
64503	Water - Purchase or cost of providing water for human and animal consumption. Rental of water equipment for human consumption is coded to 65502
64504	Other Utilities Expense - The amounts expended for sewer, sanitation, telephone, television and music services, recycling services, document shredding services
	Repairs and Maintenance
65001	Real Property Repairs and Maintenance Supplies - The amounts expended for supplies used to repair and upkeep real property; including window coverings, minor additions, signs, keys, locks, fencing, landscaping, painting, heating, plumbing and electrical. (Except capital outlay appropriations).
65002	Equipment Repairs and Maintenance Supplies - The amounts expended for supplies used to repair and upkeep equipment; including ice machines, sterilizers, water conditioners, data processors, food service equipment, repairs to autos, etc.
65251	Real Property Repairs and Maintenance Services - The amounts paid for labor and services to repair and upkeep real property, reportable on Form 1099-MISC. If you are purchasing materials only, use 65001.
65252	Equipment Repairs and Maintenance Service - The amounts paid for labor and services to repair and upkeep equipment, reportable on Form 1099-MISC. If you are purchasing materials only, use 65002.
	Rentals and Leases
65501	Building/Facilities Rental - The amounts expended for the rental lease, possession and use of property owned by others

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65502	Equipment Rental - Rentals and leases of office furniture and equipment. Includes rental of water equipment for human consumption. Includes postage meter machines and/or mailing machines. Includes renting or leasing printing, reproduction or photographic equipment. Includes lease portion of copier rentals. Includes charges for copy machine maintenance agreements and necessary copy supplies (excluding paper costs). Does not include service and maintenance portion of copier rentals when listed separately, which is coded to 66518, "Maintenance Agreements".
65503	Lease Expense - For non-equipment items
65504	Easement - Includes payments to landowners for the use or access of their land.
	Interest Expense
65751	Interest Expense - The amount of interest paid under the terms of the contract or state law.
	Claims and Judgements
66001	Claims and Judgments - An award for harm caused by the university to a claimant's capital assets. A payment by the university is intended to make the claimant "whole". Thus, payments to claimants for property damage are not reportable. Also includes making a settlement for property damage claims payable to an organization other than the claimant (ie. Paying the auto repair shop directly for the damages to the claimant's property). Exception: If making payment to an attorney follow the rules for "gross process payments" in account 66003.
66002	Reportable Personal Injury Awards - <u>Punitive damages</u> Damages awarded over and above the amount necessary to compensate an injured party for the actual loss. Damages awarded as punishment for willful, malicious or fraudulent behavior. Report all punitive damage awards even if they relate to physical injury or physical sickness. <u>Damage Awards for Non-physical Injuries</u> Emotional distress is not considered a physical injury or physical sickness and is reportable. Generally report all compensatory damages for nonphysical injuries or sickness, such as employment discrimination, libel, slander, defamation, damage to reputation or character discrimination and emotional distress such as pain and suffering. <u>Back Pay</u> An award for back pay is treated in the same manner as salary or wage payments. Exception: If the claimant is a university employee then back pay awards are subject to income tax withholdings and should be paid through payroll for W-2 reporting.
66003	Attorney Fees and Gross Process Payments - If paying a settlement amount to an attorney on behalf of the claimant, to an attorney and one or more other person or when the payment is made payable only to an attorney for services performed for others it is a "gross proceeds payment" and reportable on a 1099.
	Other Expenses
66501	Advertising/Promotional Expense - The cost of radio, television, signs, and billboard advertisements for promotional use. Also, includes job vacancy announcements.
66502	Printing and Copying Expense - The amounts expended for contractual printing, reproduction, duplicating, binding operations and all common processes of duplication performed by commercial printers. Includes printed matter such as publications, books, business cards, letterhead, pamphlets. Included cost of paper and materials if furnished by the printer. Includes promotional products when engraving or embroidering costs are incurred. Contract required. Copies 64002 (Copier Services, FedEx Office, etc.) has a separate expenditure code which isn't considered professional services -
66503	Gain/Loss on Sale of Asset

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66504	Prizes/Awards Expense-Monetary/Reportable -Disbursement of cash funds for the payment of awards and prizes to non-university employees for award for contests. Employee prizes go through payroll.
66505	Prizes/Awards Expense-Non-Monetary/Non-Reportable - Includes the purchase of awards and prizes to non-university employees. Employee prizes go through payroll.
66506	Unrelated Business Tax Expense
66507	Business Tax Expense
66508	Property Tax Expense
66509	Training/Professional Development - All costs associated with the training, development, and education of an employee, including those materials solely purchased for in-house training (i.e. books, videos, manuals, etc.), webinar charges related to training and education and tuition reimbursements for job-related course work. Does NOT include the amounts expended to individuals engaged in or conducting training - these amounts to individuals are 1099 tax reportable and should be coded under 62009 - "Visiting Speaker/Faculty Expense. "
66510	Guarantees Expense - For Athletic Department use, only.
66511	Bad Debt Expense - The amount of uncollectible accounts receivable.
66512	Miscellaneous Expense
66513	Student Health Insurance Expense
66514	Refund to Grantors - For use by Sponsored Program Office, only
66515	Memberships and Dues - Includes the amounts expended for individual and/or university participation in associations, organizations, conventions that benefit the university and the cost of subscriptions that accompany these memberships. Also, includes an employee's current professional licensing fee that is necessary (i.e. required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. Includes driver license fees, notary commissions/fees, certifications, accreditation and other licenses.
66516	Fines Expense - The amounts expended for fines, penalties or late fees payable under the terms of a contract.
66517	Fuel and Oil Expense
66518	Maintenance Agreements Expense - Includes maintenance agreements for all office machines and equipment including computer systems, computer hardware and software. Includes copy machine maintenance agreements.
66519	Supplier Discounts - For paying bills early, UW receives a discount on the invoiced amount.
66520	Scholarships to Individuals
66521	F&A Cost Expense - Facilities and Administrative Rate costs assessed against grant accounts
	SPONSORED PROJECT RELATED SERVICES - Sponsored Projects Use Only
67001	Research & Development Subcontract <=25K
67002	Other Subcontract <=25K
67003	Research & Development >25K
67004	Other Subcontract >25K
	Participant & Research Costs Sponsored Projects Use Only
67501	Participant Travel
67502	Participant Stipend
67503	Participant Subsistence
67504	Participant Other

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	Depreciation and Amortization
69001	Depreciation Expense
69002	Amortization Expense
	Non-Operating Expenses - Fiscal transactions expenditures, the costs of which are not ultimately borne by or chargeable to the University as a cost of administration or of programs and purposes.
	Capital Equipment & Lease - Items costing \$5,000.00 and over and with a useful life of more than one year are capitalized equipment.
70001	Equipment-Office Expense
70002	Equipment-Data Processing Expense
70003	Equipment-Vehicles Expense
70004	Equipment-Food Service Expense
70005	Equipment-Laboratory Expense
70006	Equipment-Education Expense
70007	Equipment-Dormitory Expense
70008	Equipment-Farm Expense
70009	Equipment-Shop Expense
70010	Equipment-Law Enforcement Expense
71301	Capital Lease Expense
	Buildings and Building Improvements - Items costing \$5,000.00 and over and with a useful life of more than one year are capitalized equipment.
71401	Buildings-Academic & Administrative Expense
71402	Building-Service Expense
71403	Building-Residential Expense
71404	Building-Farm Expense
71405	Building-Auxiliary Expense
71406	Building-Non UW Owned Expense
71407	Buildings-CIP Cost Expense
	Land
71601	Land Expense
71602	Land Improvements Expense
	Other Capital Expenditures
71701	Books and Reference Materials Expense
71702	Works of Art Expense
71703	Livestock Expense
	Discontinued Operations Grouping
72001	Discontinued Operations
	Other Non-operating Expense Grouping
75001	Overpayments
75002	Other Refunds
75003	Indirect Cost Expense
75004	Refunded to Sponsors

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75005	Other Restricted Non Operating Expenses
75006	Loss on Sale of Investments
75007	Allowance Increase
75008	Federal Funds Repaid
75009	Institutional Funds Repaid
75010	Debt Retirement-Principal
75011	Debt Retirement-Interest
75012	Debt Retirement-Bond Counsel
75013	Arbitrage Transfer Expense
75014	Other Non Operating Expenses
75015	Reversion of Funds
75016	Loan Cancellations-Principal
75017	Loan Cancellations-Interest
	Internal Allocations & Sales
76001	Internal Service Allocation: Plant Operations - revenues and expenses for internal transactions with UW Operations. For use with IDT process.
76002	Internal Service Allocation: Info Tech - revenues and expenses for internal transactions with UW Information Technology. For use with IDT process.
76003	Internal Service Allocation: Other - revenues and expense for internal transactions between UW departments. For use with IDT process.
76201	Inter Unit/Center Allocations - transfers between departments in different units or colleges
76401	Intra College Allocations - transfers between departments in the same unit or college
76601	Internal Sales Auxiliaries - revenues and expenses for internal transactions with UW auxiliary departments. For use with IDT process.
	Provisions for Replacement & Depreciation
77001	Provisions for Facility Renewal
77002	Provisions for Non facility Renewal
77003	Transfers To/From Plant Fund (Project Related)
	Debt Service
77201	Debt Service Principal
77202	Debt Service Interest
	Transfers To/From
77401	Non mandatory Transfers
77402	Transfers To/From Strategic Investment Pool