

EXPENDITURE OBJECT CODES – Operating Services

OPERATING SERVICES include expenses for services other than Personal Services and Professional Services required in the administration of assigned or legally required functions.

3000 Operating Services (Budget Only)

- 3010 Advertising: Advertising space in newspapers and periodicals, television and radio commercials, promotional contracts with advertising agencies, etc.
- 3050 Custodial Fee: Charge by outside fiscal agent for fund custodial services and associated administrative costs.
- 3100 Printing, Binding, & Duplication on Non-Sponsored Projects: Printing, reproduction, and duplication charges. (If forms or stationery are being printed for use in an office, use object 4100.)
- 3110 Printing, Binding, & Duplication on Sponsored Projects: Printing, reproduction, duplication and publication charges related to sponsored programs.
- 3200 Insurance, Casualty: All expenses for surety bonds and insurance. Not to include group hospitalization, group life insurance, or unemployment benefits assessments.
- 3210 Medical Insurance - Athletic Department
- 3320 Automotive Maintenance-Noncontract: Maintenance and minor repairs to automobiles, trucks and trailers. Excludes all service contracts.
- 3330 Automotive Maintenance Contracts: Service contracts for maintenance and minor repairs for autos, trucks and trailers performed by an outside agent or agency.
- 3340 Other Equipment - Noncontract Maintenance: Maintenance and minor repairs of equipment (excluding computers, autos, trucks, and trailers) performed by an outside agent or agency. Includes office, laboratory, and farm equipment. Noncontract maintenance and minor repairs of computers and related equipment should be charged to object 3341.
- 3341 Other Equipment - Computers - Noncontract Maintenance: Maintenance and minor repairs of computers and related hardware performed by an outside agent or agency. Excludes all service contracts.
- 3350 Other Equipment - Maintenance Contracts: Service contracts for maintenance and minor repairs of equipment (excluding computers, autos, trucks, and trailers) performed by an outside agent or agency. Includes office, laboratory, and farm equipment. Service contracts on computers and related equipment should be charged to object 3351.
- 3351 Other Equipment - Computers - Maintenance Contracts: Service contracts for maintenance and minor repairs of computers and related hardware performed by an outside agent or agency.
- 3360 Property Maintenance - Noncontract: Maintenance and minor repairs of buildings and land performed by an outside agent or agency. Excludes all service contracts.
- 3370 Property Maintenance Contracts: Service contracts for maintenance and minor repairs of buildings and land performed by an outside agent or agency.
- 3375 MRA Charges
- 3380 Charge Outs - Facility Services: Services and materials provided and charged to departments by the Office of Facility Services.
- 3400 See after object 3470.

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- 3410 Expenses for Conference Participants: Expenses incurred for conference, convention, field trip, or study program participants when all expenses incurred for such functions are completely supported by participant registration fees.
- 3420 Computer Services from Off Campus: Computer services such as time-sharing, bibliographic searches, lines printed, etc.
- 3430 Rental and Leases of Computers and Word Processors: Includes both hardware (equipment) and software (programs).
- 3440 Rentals and Leases - Buildings and Land not Owned by LSU
- 3450 Indirect Cost Allocation: This object is used to allocate a portion of the administrative expenses incurred by LSU and A&M College to the School of Veterinary Medicine, the Agricultural Center, the Law Center and Pennington Biomedical Research Center.
- 3460 Rentals and Leases - Duplicating Equipment: Rentals and leases of copiers, mimeograph, offset and printing machines.
- 3470 Rentals and Leases - Aircraft: Rentals and leases of all aircraft, including helicopters, and also including charges for all charter flights.
- 3400 Rentals and Leases - Other: Rentals and leases of items not specifically covered in the other Rentals and Leases object categories. (Use object 2400 for automobiles and trucks used by employees in a travel status.) (Use Object 3600 for postage meters.)
- 3500 Subscriptions: Subscriptions to periodicals and annual publications.
- 3550 Membership Dues to Organizations: Institutional memberships in professional organizations.
- 3600 Postage, Freight or Express on Non-Sponsored Projects: All postage, including metering machine rentals, messenger service, and post office box rentals. Includes freight.
- 3610 Postage, Freight or Express on Sponsored Projects: All postage, including metering machine rentals, messenger service, and post office box rentals. Includes freight.
- 3650 Relocation Expenses of Employees - Nontaxable: Relocation expenses incurred in the relocation of employees, including moving van line company charges for transporting furniture and other personal possessions, travel expenses, and other necessary miscellaneous costs of relocation, which are not considered taxable as income in accordance with IRS regulations.
- 3655 Relocation Expenses of Employees - Taxable: Expenses incurred to relocate employees that are considered taxable income in accordance with IRS regulations. Such expenses reimbursed by LSU to employees include meals or meal allowances paid in transit and storage expenses (other than those incurred while in transit or those incurred for foreign moves). Such relocation expenses reimbursed by the LSU Foundation to employees include pre-move expenses and temporary living expenses.
- 3700 Telecommunications Services (Budget Only)**
- 3701 Telecommunications Services – Line Charges: Leases of telecommunications lines and equipment (except for rentals of pagers). Includes recurring monthly charges for telephone lines and circuits.
- 3702 Telecommunications Services - Long Distance: Direct-dialed long distance and directory assistance services accessed through use of University authorization code.

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- 3703 Telecommunications Services - Miscellaneous Toll Charges: Long distance and directory assistance services **not** accessed through use of University authorization code. Examples include calls made with calling cards, and all calls made through ESSX, ISDN, or cellular lines.
- 3704 Telecommunications Services - Network Charges: Monthly charges for network connections.
- 3705 Public Safety – Radios/Cameras: Monthly charges for radios and cameras.
- 3706 Telecommunications Services - Voice Mail: Monthly voice mail charges. Such charges were included in object 3701 **prior** to July 1, 1999.
- 3707 Telecommunications Services - Pager Rental: Monthly charges for pager rentals. Such charges were included in object 3701 **prior** to July 1, 1999.
- 3708 Telecommunications Services - Labor & Materials: One-time charges for labor and materials associated with other services provided by Telecommunications.
- 3709 Telecommunications Services - Cell Phone Charges: Cellular charges and tolls.
- 3710 Telecom Pass-Thru Services
- 3711 Telecom-Cox Basic Cable
- 3800** Utilities (Budget Only)
- 3801 Utilities-Electricity: Electricity charges.
- 3802 Utilities-Gas: Natural gas charges.
- 3803 Utilities-Water: Water charges.
- 3804 Utilities-Sewerage: Sewer use fee.
- 3805 Utilities-Chilled Water: Chilled water for air conditioning.
- 3806 Utilities-Hot Water: Heat for domestic hot water.
- 3807 Utilities-Steam: Steam for building heat or process use.
- 3809 Reimbursement of Utilities: Reimbursements by outside entities for utility expenses.
- 3850 Temporary Employment Services: Temporary employment services obtained through the State-issued contract.
- 3890 Interdepartmental Billings:
- 3910 Other Operating Services - Laboratory Fees: Fees paid for laboratory services.
- 3920 Other Operating Services - Laundry: Charges for laundry services.
- 3930 See after object 3970.
- 3940 Management Services Distribution
- 3950 Other Operating Services - Miscellaneous - Charge Outs: Charges for services performed by campus departments, except auxiliaries, for other campus departments, or within departments, that cannot be classified into specific objects under Operating Services. Includes materials used. Examples are shop, drafting and computer services not from the central campus computer.
- 3960 Other Operating Services - Miscellaneous: Charges for services performed that cannot be classified into specific objects in Operating Services. (Use object 3950 for charges between and within departments for services performed.)

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- 3965 Contracted Auxiliary Services (CAS) - Clearing Payments: Used to pay outsourced contracts on campus such as Chartwells and Barnes and Noble.
- 3969 Credit Card Discounts on Foundation Donations
- 3970 Miscellaneous Personal Services: Services performed by individuals outside of LSU not considered Professional, Personal, or Consulting Services (e.g., bus drivers, piano tuners).
- 3975 State Share-FEMA: Transfer expenditures documented as state match on FEMA claims for natural disasters. The state (LSU) can be required to match up to a maximum of 25% of eligible costs for FEMA claims.
- 3930 Computer Services from the Central Campus Computer - Instructional Purposes: Charges for computer services rendered to academic departments for instructional purposes.
- 3980 Computer Services from the Central Campus Computer - Administrative and Research Purposes: Computer services such as computer access and time, printing, plotting, disk mounts and keypunching for administrative purposes. (Use object 3420 for computer services obtained off campus. Use object 3950 for computer services from other computers on campus.)
- 3990 Analyst Services from the Central Campus Computer: Analyst and programming time.