

## Workday Spend Category for Account Charges

Spend Category Account	Spend Category Object	Expense
<b>Faculty</b>		
SC 5001	Full Time Faculty	Salary
SC 5010	Full Time Faculty Vacation Accrual (YE)	Salary
SC 5011	Full Time Faculty Sick Leave Accrual (YE)	Salary
SC 5020	Part Time Faculty Pooled	Salary
SC 5031	Part Time Faculty	Salary
SC 5041	Full Time Faculty Summer	Salary
SC 5042	Part Time Faculty Summer	Salary
SC 5051	Full time Faculty Overload	Salary
SC 5061	Faculty Stipend	Salary
<b>Administration</b>		
SC 5101	Full time Administration	Salary
SC 5110	Full time Administration Vacation Accrual (YE)	Salary
SC 5111	Full time Administration Sick Leave Accrual (YE)	Salary
SC 5120	Part Time Administration Pooled	Salary
SC 5121	Full Time Coach Salary	Salary
SC 5151	Part Time Administration	Salary
SC 5161	Administration Stipend	Salary
<b>Staff</b>		
SC 5201	Full Time Staff Salary	Salary
SC 5202	Full Time Staff Hourly	Salary
SC 5210	Full Time Staff Vacation Accrual (YE)	Salary
SC 5211	Full Time Staff Sick Leave Accrual (YE)	Salary
SC 5221	Part Time Staff Hourly and Salary	Salary
SC 5230	Part Time Staff Pooled	Salary
SC 5241	Staff Overtime	Salary
SC 5243	Comp Time Paid	Salary
SC 5261	Staff Stipend	Salary
<b>Graduate Assistants</b>		
SC 5301	Graduate Assistant	Salary
<b>Student Assistants</b>		
SC 5401	Student Assistant Regular	Salary
SC 5402	Student Assistant Overtime	Salary
SC 5403	Student Assistant Night	Salary
SC 5405	CWSP	Salary
SC 5406	Cwsp Institutional	Salary
SC 5407	Student Commissions	Salary
<b>Fringe Benefits</b>		
SC 5601	STRS	Fringe Benefits
SC 5602	SERS	Fringe Benefits
SC 5603	PERS LE	Fringe Benefits
SC 5604	Alternative Retire Plan STRS	Fringe Benefits
SC 5605	Alternative Retire Plan SERS	Fringe Benefits
SC 5606	Alternative Retire Plan OPERS	Fringe Benefits
SC 5607	SERS Surcharge	Fringe Benefits
SC 5608	Employer annuity contributions	Fringe Benefits
SC 5609	OPERS Non LE	Fringe Benefits
SC 5610	Employee Medical and Pharmacy	Fringe Benefits

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Spend Category Account	Spend Category Object	Expense
SC 5611	Dental	Fringe Benefits
SC 5612	Employee Retiree Life	Fringe Benefits
SC 5613	Dependent Life	Fringe Benefits
SC 5614	Long Term Disability	Fringe Benefits
SC 5615	Retiree Dependent Medical and Pharmacy	Fringe Benefits
SC 5620	Workers Compensation	Fringe Benefits
SC 5621	Unemployment Compensation	Fringe Benefits
SC 5622	Medicare Tax	Fringe Benefits
SC 5630	Remission Fee Faculty	Fringe Benefits
SC 5631	Remission Fee Faculty Dependant	Fringe Benefits
SC 5632	Remission Fee Staff	Fringe Benefits
SC 5633	Remission Fee Staff Dependant	Fringe Benefits
SC 5634	Remission Fee Graduate Asstistant	Fringe Benefits
SC 5635	Remission Fee Music	Fringe Benefits
SC 5636	Remission Fee Senior Citizen	Fringe Benefits
SC 5637	Remission Fee Other	Fringe Benefits
SC 5640	Parking Permits	Fringe Benefits
SC 5641	Residence Meal Allowance	Fringe Benefits
SC 5651	Fringe pool Faculty	Fringe Benefits
SC 5652	Fringe pool Administration	Fringe Benefits
SC 5653	Fringe pool Staff	Fringe Benefits
SC 5654	Fringe pool Graduate Assistant	Fringe Benefits
SC 5655	Fringe pool Student Assistant	Fringe Benefits
SC 5656	Fringe pool Part Time Administration	Fringe Benefits
SC 5657	Fringe pool Part Time Staff	Fringe Benefits
SC 5660	Fringe pool Adjustments	Fringe Benefits
SC 5661	Fringe pool Healthcare portion	Fringe Benefits
SC 5662	Fringe pool Aramark unpaid	Fringe Benefits
SC 5670	Departmental contributions	Fringe Benefits
SC 5671	Employee Medical and Pharmacy Contribution	Fringe Benefits
SC 5672	COBRA payments	Fringe Benefits
SC 5673	Employee Dental Contributions	Fringe Benefits
SC 5678	Employee Long Term Disability Contributions	Fringe Benefits
SC 5679	Employee Dependent Life Contribution	Fringe Benefits
SC 5680	Employee Life Contributions	Fringe Benefits
SC 5690	OPEB University Plan	Fringe Benefits
SC 5691	OPEB State Pension Plans	Fringe Benefits
SC 5692	Pension Expense	Fringe Benefits
SC 5699	Separation Benefits	Fringe Benefits
<b>Supplies &amp; Services</b>		
SC 5701	Legal Services Fee	Operating Expense
SC 5702	Consultant Fee	Operating Expense
SC 5703	Honorarium	Operating Expense
SC 5704	Ticket Sellers EJ Thomas Hall	Operating Expense
SC 5705	Stage and Ward EJ Thomas Hall	Operating Expense
SC 5706	Game Officials	Operating Expense
SC 5707	Game Help	Operating Expense
SC 5708	Housing Allowance Non Employee	Operating Expense
SC 5709	Cost of Living Stipend	Operating Expense

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Spend Category Account	Spend Category Object	Expense
SC 5710	Artist Fees	Operating Expense
SC 5711	Honorarium Non USA	Operating Expense
SC 5712	Course Training	Operating Expense
SC 5749	Miscellaneous Personal Services	Operating Expense
SC 5750	Background Checks	Operating Expense
SC 5751	Contract Clean	Operating Expense
SC 5752	Laundry and Dry Cleaning	Operating Expense
SC 5753	Collection Expense	Operating Expense
SC 5754	Medical Expense	Operating Expense
SC 5755	Mailing Services and Postage	Operating Expense
SC 5756	Other Non Individual Services	Operating Expense
SC 5757	Office Supplies	Operating Expense
SC 5758	Instructional Supplies	Operating Expense
SC 5759	Maintenance Supplies	Operating Expense
SC 5760	Athletic Supplies	Operating Expense
SC 5761	Rotc Uniforms and Supplies	Operating Expense
SC 5762	Motor Vehicle Supplies	Operating Expense
SC 5763	Other Supplies	Operating Expense
SC 5764	Furniture and Equipment Repair	Operating Expense
SC 5765	Research Supplies	Operating Expense
SC 5766	Maintenance Contract	Operating Expense
SC 5767	Repair Building and Ground	Operating Expense
SC 5768	Physical Facilities Labor and Materials	Operating Expense
SC 5769	Rental of Equipment	Operating Expense
SC 5770	Rental of Building and Rooms	Operating Expense
SC 5771	Rental of Parking Lot	Operating Expense
SC 5772	Rental of Films	Operating Expense
SC 5774	Auto Insurance	Operating Expense
SC 5775	Property and Fire Insurance	Operating Expense
SC 5776	Liability Insurance	Operating Expense
SC 5777	Fidelity Bond	Operating Expense
SC 5778	Duplicating and Copying	Operating Expense
SC 5785	Equipment Usage	Operating Expense
SC 5786	Facility and Room Usage	Operating Expense
SC 5787	Dues Memberships and Licenses	Operating Expense
SC 5788	Subscription Reports Books	Operating Expense
SC 5789	Advertising	Operating Expense
SC 5790	TV and Radio Broadcasts	Operating Expense
SC 5791	Game Guarantees	Operating Expense
SC 5792	Property Tax	Operating Expense
SC 5793	Interest Expense	Operating Expense
SC 5794	Awards Non Financial Aid	Operating Expense
SC 5795	Bad Debts	Operating Expense
SC 5796	Cashier Over Short	Operating Expense
SC 5798	Royalties	Operating Expense
SC 5799	Ubit Tax	Operating Expense
SC 5800	Computer and Peripherals	Operating Expense
SC 5801	Software	Operating Expense
SC 5802	Discount Earned	Operating Expense

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Spend Category Account	Spend Category Object	Expense
SC 5803	Training and Professional Education	Operating Expense
SC 5804	Temporary Employment Services	Operating Expense
SC 5805	Express Shipping	Operating Expense
SC 5806	Freight	Operating Expense
SC 5807	Parking Permit Nonemployee	Operating Expense
SC 5808	Franchise Fee	Operating Expense
SC 5809	Survey Expense	Operating Expense
SC 5810	Banking Fees	Operating Expense
SC 5811	Copier Management Charges	Operating Expense
SC 5812	Uniforms	Operating Expense
SC 5813	Safety Supplies	Operating Expense
SC 5814	Tools	Operating Expense
SC 5815	Furniture and Equipment under \$5000	Operating Expense
SC 5816	Artwork under \$5000	Operating Expense
SC 5817	Marketing and Promotional Expense	Operating Expense
SC 5819	Legal Settlements	Operating Expense
SC 5821	Student Related Fees	Operating Expense
SC 5823	Sponsorship of Non Profit Event	Operating Expense
SC 5824	Donation	Operating Expense
SC 5825	Lock Shop plus Labor and Materials	Operating Expense
SC 5826	Animals	Operating Expense
SC 5827	Laboratory Supplies	Operating Expense
SC 5828	Hazardous Materials	Operating Expense
SC 5830	Telecommunications Cellular	Operating Expense
SC 5831	Computer Hardware and Software Lease	Operating Expense
SC 5832	Telecommunications Monthly Fixed Charges - <b>NEW</b>	Operating Expense
SC 5833	Telecommunications Installation - <b>NEW</b>	Operating Expense
SC 5834	Telecommunications Materials - <b>NEW</b>	Operating Expense
SC 5835	Telecommunications Vendor Labor - <b>NEW</b>	Operating Expense
SC 5836	Telecommunications Custom Services - <b>NEW</b>	Operating Expense
SC 5837	Telecommunications Zip TV - <b>NEW</b>	Operating Expense
SC 5839	Liquidated Damages	Operating Expense
SC 5850	Endowment Administration Fee	Operating Expense
SC 5851	Endowment Management Fee	Operating Expense
SC 6090	Lump sum transfer	Operating Expense
SC 6091	Fixed price contract transfer	Operating Expense
SC 6092	General Fund Revenue	Operating Expense
SC 6093	Miscellaneous Expense	Operating Expense
SC 6094	Misappropriation and Loss	Operating Expense
SC 6095	Performance Contract-Supplies	Operating Expense
SC 6098	Expense Card Clearing	Operating Expense
SC 6099	Pcard Clearing	Operating Expense
<b>Utilities</b>		
SC 6101	Natural Gas	Operating Expense
SC 6102	Electricity	Operating Expense
SC 6103	Water	Operating Expense
SC 6104	Steam	Operating Expense
SC 6105	Chilled Water	Operating Expense
SC 6109	Performance Contract Utilities	Operating Expense

## Workday Spend Category for Account Charges

Spend Category Account	Spend Category Object	Expense
SC 6110	Utilities Distribution	Operating Expense
SC 6121	Natural Gas Chargeback	Operating Expense
SC 6122	Electricity Chargeback	Operating Expense
SC 6123	Water Chargeback	Operating Expense
SC 6124	Hi Temp Hot Water Chargeback	Operating Expense
SC 6125	Chilled Water Charge Back	Operating Expense
SC 6401	General Services Charge Back	Operating Expense
SC 6405	Computer Center Internal	Operating Expense
SC 6406	Computer Center External	Operating Expense
SC 6412	Non Taxable Inventory	Operating Expense
SC 6414	Health Services Visit Fee	Operating Expense
<b>Lease Equipment</b>		
SC 6501	Leased Equipment	Operating Expense
SC 6502	Leased Buildings	Operating Expense
SC 6503	Leased Vehicles	Operating Expense
SC 6504	Leased IT Equipment	Operating Expense
SC 6505	Leased Service Contract	Operating Expense
<b>Movable Equipment - Movable equipment items should cost over \$5,000 for a single item. If not, please use SC5815 Furniture &amp; Equipment under \$5,000.</b>		
SC 6601	Office Equipment	Operating Expense
SC 6602	Class and Lab Equipment	Operating Expense
SC 6603	Computers Servers	Operating Expense
SC 6604	General Movable Equipment	Operating Expense
SC 6605	Autos and Trucks	Operating Expense
SC 6606	Computers PCs	Operating Expense
SC 6607	Work in Progress	Operating Expense
SC 6608	Freight for Equipment	Operating Expense
SC 6609	Computer Software greater than \$5k Grant	Operating Expense
SC 6610	Non capitalized equipment	Operating Expense
SC 6612	UA Built Equipment	Operating Expense
SC 6701	Books and Periodicals General	Operating Expense
SC 6702	Lost Book Repurchase	Operating Expense
SC 6703	Electronic Library Materials	Operating Expense
SC 6710	Law Books General	Operating Expense
SC 6711	Law Books Continuing Purchase Hardbound	Operating Expense
SC 6712	Law Books Continuing Loose Leaf Updates	Operating Expense
SC 6713	Law Books Periodical	Operating Expense
SC 6714	Law Books Replacement	Operating Expense
SC 6715	Law Books Binding	Operating Expense
SC 6716	Law Electronic Library Materials	Operating Expense
SC 6801	Land	Operating Expense
SC 6802	Land Improvement	Operating Expense
SC 6803	Buildings	Operating Expense
SC 6804	Building Alteration	Operating Expense
SC 6805	Architect Fee	Operating Expense
SC 6806	Copper and Fiber Cable and Hardware	Operating Expense
SC 6807	Copper and Fiber Installation	Operating Expense
SC 6808	Fiber Cable Harware Purchase	Operating Expense
SC 6809	Fiber Cable Hardware Installation	Operating Expense

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Spend Category Account	Spend Category Object	Expense
SC 6810	Construction Labor and Materials	Operating Expense
SC 6812	Infrastructure	Operating Expense
SC 6901	Depreciation	Operating Expense
SC 6902	Amoritization	Operating Expense
<b>Travel &amp; Hospitality</b>		
SC 7000	Travel	Operating Expense
SC 7021	Athletic Team Bus	Operating Expense
SC 7031	Personnel Interview	Operating Expense
SC 7032	Moving Expense	Operating Expense
SC 7070	Hospitality - <b>NEW</b>	Operating Expense
SC 7080	Foreign Travel	Operating Expense
<b>Cost of Goods Sold</b>		
SC 7101	Cost of Goods Sold Food	Operating Expense
SC 7102	Cost of Goods Sold Alcohol	Operating Expense
SC 7106	Cost of Good Sold Miscellaneous	Operating Expense
<b>Scholarships</b>		
SC 7201	Scholarships	Operating Expense
SC 7202	Grad Assistant Fellowships	Operating Expense
SC 7203	Athletic Scholarships	Operating Expense
SC 7204	Grad Assistant Scholarship	Operating Expense
SC 7205	Grad Assistant Scholarships Cost Share	Operating Expense
SC 7206	Awards	Operating Expense
SC 7207	Grant Tuition	Operating Expense
SC 7208	Departmental Fee Payment	Operating Expense
SC 7209	Book Awards	Operating Expense
SC 7210	CARES Act Aid HEERF	Operating Expense
SC 7211	Reciprocity	Operating Expense
SC 7212	Student Rent	Operating Expense
SC 7220	Athletic Financial Aid Tuition and Fees Academic Year	Operating Expense
SC 7221	Athletic Financial Aid Room and Board Academic Year	Operating Expense
SC 7222	Athletic Financial Aid Living Allowance Academic Year	Operating Expense
SC 7223	Athletic Financial Aid-Tuitio and Fees Summer	Operating Expense
SC 7224	Athletic Financial Aid Room and Board Summer	Operating Expense
SC 7225	Athletic Financial Aid Living Allowance Summer	Operating Expense
SC 7226	Athletic Financial Aid Books Academic Year	Operating Expense
SC 7227	Athletic Financial Aid Books Summer	Operating Expense
SC 7228	Athletic Financial Aid Training Table	Operating Expense
SC 7229	Athletic Financial Aid Orientation Fees	Operating Expense
SC 7230	Athletic Financial Aid Other	Operating Expense
SC 7231	Athletic Financial Aid NCAA Special Assistance Fund	Operating Expense
<b>Overhead</b>		
SC 7301	Indirect Cost Overhead	Operating Expense
SC 7305	Waived IDC Overhead as Cost Share	Operating Expense
<b>Cost Share</b>		
SC 7401	Matching Funds Research	Operating Expense
SC 7402	Matching Funds College	Operating Expense
SC 7403	Matching Funds Department	Operating Expense
SC 7404	Program Support	Operating Expense