

COMMONLY USED SPEND CATEGORIES - Operating Expense

Spend Category (Word Search)	Hierarchy	SC number
Literature - Advertising & Prom	Advertising and Promotion Hier	SC70300
Media - Advertising & Promotion	Advertising and Promotion Hier	SC70301
Student Search - Advertising & Prom	Advertising and Promotion Hier	SC70302
Photography - Advertising & Prom	Advertising and Promotion Hier	SC70303
Other - Advertising & Promotion	Advertising and Promotion Hier	SC70304
Temporary Help	All Operating Expense Hier	SC75000
Temp Employment Services (External)	All Operating Expense Hier	SC75001
Fellowship Expenses	Faculty Research Hier	SC70400
Other Research Expenses	Faculty Research Hier	SC70401
External Grant Support	Faculty Research Hier	SC70402
Business & Global Advisory Council	Faculty Research Hier	SC70403
Faculty Grant	Faculty Research Hier	SC70404
Bank Charges	General Expenses Hier	SC70025
Dues & Memberships	General Expenses Hier	SC70028
Licenses & Permits	General Expenses Hier	SC70027
Liability & Fiduciary Insurance Policy	Insurance Exp Hier	SC70123
Other Insurance	Insurance Exp Hier	SC70126
Property Insurance	Insurance Exp Hier	SC70127
International Program Expenses	International Program Expenses Hier	SC70450
UG Study Tour Expense	International Program Expenses Hier	SC70451
Graduate Study Tour Expense	International Program Expenses Hier	SC70452
Lease & Rental Other	Lease and Rental Expense Hier	SC70200
Lease and Rental - Vehicles	Lease and Rental Expense Hier	SC70202
Lease & Rental - Athletic Facilities	Lease and Rental Expense Hier	SC70203
Legal Services	Legal and Audit Hier	SC70220
Accounting & Auditing Services	Legal and Audit Hier	SC70221
Library Books	Library Purchases Hier	SC70050
Library Serials	Library Purchases Hier	SC70051
Library Periodicals	Library Purchases Hier	SC70052
Library Videos	Library Purchases Hier	SC70053
External Catering	Meeting and Event Catering Hier	SC70350
Consulting	Purchased Services Hier	SC70090
Electronic Library Databases	Purchased Services Hier	SC70110
Employee - Advertising & Promotion	Purchased Services Hier	SC70107
Guest Speakers	Purchased Services Hier	SC70102
Instruction Services	Purchased Services Hier	SC70100
Mail House Expense	Purchased Services Hier	SC70112
Medical Services	Purchased Services Hier	SC70114

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Other Purchased Services	Purchased Services Hier	SC70115
Participant Support	Purchased Services Hier	SC70106
Performers and Entertainers	Purchased Services Hier	SC70105
Referees & Coaches	Purchased Services Hier	SC70103
Search Firms	Purchased Services Hier	SC70101
Service Bureaus	Purchased Services Hier	SC70113
Training	Purchased Services Hier	SC70109
Athletic Field Maintenance	Repairs & Maintenance Hier	SC70252
Maintenance Contracts-Computers	Repairs & Maintenance Hier	SC70258
Maintenance Contracts-Other Equip	Repairs & Maintenance Hier	SC70250
Moving & Storage	Repairs & Maintenance Hier	SC70257
Pest Control	Repairs & Maintenance Hier	SC70254
Preventative Maintenance Contracts	Repairs & Maintenance Hier	SC70256
Repair & Maintenance-Vehicles	Repairs & Maintenance Hier	SC70253
Repairs & Maintenance - Other	Repairs & Maintenance Hier	SC70251
Summer Dorm Damage	Repairs & Maintenance Hier	SC70255
Maintenance Contracts-Software	Software/Electronic Resources	SC70360
On Line Reference	Software/Electronic Resources	SC70116
Software Licenses	Software/Electronic Resources	SC70361
Software Hosting /SAAS	Software/Electronic Resources	SC70362
Other Contracted Services (Major Contracts)	SubContracted Services Hier	SC70040
External Custodial Services	SubContracted Services Hier	SC70041
Rubbish Removal	SubContracted Services Hier	SC70042
Snow Removal	SubContracted Services Hier	SC70043
Athletic Supplies	Supplies Expense Hier	SC70007
Books and Subscriptions	Supplies Expense Hier	SC70012
Computer Supplies	Supplies Expense Hier	SC70001
Custodial Supplies	Supplies Expense Hier	SC70005
Fuel / Gas	Supplies Expense Hier	SC70014
Furniture & Equipment Exp (not capitalized)	Supplies Expense Hier	SC70013
Grounds/Nursery Supplies	Supplies Expense Hier	SC70006
Instruction Supplies	Supplies Expense Hier	SC70002
Laboratory Supplies	Supplies Expense Hier	SC70008
Medical Supplies	Supplies Expense Hier	SC70009
Postage	Supplies Expense Hier	SC70026
Prizes & Awards	Supplies Expense Hier	SC70015
Promotional Supplies	Supplies Expense Hier	SC70010
Signage	Supplies Expense Hier	SC70011
Student Program Supplies	Supplies Expense Hier	SC70016

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Supplies	Supplies Expense Hier	SC70000
Sustainability Supplies	Supplies Expense Hier	SC70003
Trade Supplies	Supplies Expense Hier	SC70004
Conference and Meeting Travel Expense	Travel & Entertainment Hier	SC70420
Entertainment Expense	Travel & Entertainment Hier	SC70421
Conference Registration Fees	Travel & Entertainment Hier	SC70422
Mileage Reimbursement	Travel & Entertainment Hier	SC70423
Business Meals	Travel & Entertainment Hier	SC70424
Tournament Expense	Travel & Entertainment Hier	SC70427
Oil	Utilities Hier	SC70470
Cable Service Fees	Utilities Hier	SC70471
Electricity	Utilities Hier	SC70472
Natural Gas	Utilities Hier	SC70473
Telephone Expenses	Utilities Hier	SC70474
Water (Utilities)	Utilities Hier	SC70475