

**APPENDIX B: WORKDAY SPEND CATEGORY LIST**

Spend Category		Ledger Account	
ID	Spend Category Name	ID	Ledger Account Name
SC1000	Land	70015	Capital Asset Expense - Other
SC1001	Equipment & Furniture	72105	Noncapital Equipment & Furniture Expense
SC1001	Equipment & Furniture & Software	70000	Capital Asset Expense - Equipment & Furniture & Software
SC1001	n/a	70000	Capital Asset Expense - Equipment & Furniture & Software
SC1002	Library Books	70015	Capital Asset Expense - Other
SC1006	Films & Tapes	70015	Capital Asset Expense - Other
SC1007	Legal Fees	72000	Professional Services
SC1008	Legal Fees - Tax Collection	75000	Ad-Valorem Taxes
SC1009	Legal Fees - Settlement Expenses	72000	Professional Services
SC1010	Audit Fees	72000	Professional Services
SC1011	Athletic Officials	72005	Contracted Vendor Services
SC1012	Rental - Building Lease	72010	Lease Rental Expense
SC1014	Rental - Copier Lease	72010	Lease Rental Expense
SC1015	Rental - Vehicle & Equipment Lease	72010	Lease Rental Expense
SC1017	General Supplies	72015	General Supplies
SC1018	Insurance - Property & Liability	72035	Insurance
SC1023	Repairs & Maintenance - Equipment	72070	Repairs & Maintenance
SC1024	Repairs & Maintenance - Vehicle	72070	Repairs & Maintenance
SC1025	Repairs & Improvements - Building	72070	Repairs & Maintenance
SC1027	Grant Only - Indirect Cost	72150	Indirect Cost
SC1028	Utilities - Telephone & Internet	72090	Utilities
SC1029	Utilities - Gas & Fuel	72090	Utilities
SC1030	Utilities - Water	72090	Utilities
SC1031	Utilities - Electricity	72090	Utilities
SC1032	General Construction Services	72100	Construction Expense
SC1033	Permits & Fees	72070	Repairs & Maintenance
SC1034	Program Manager	72100	Construction Expense
SC1035	Testing - Structure/Material	72100	Construction Expense
SC1036	Capital Project Only - Roof Inspection	72100	Construction Expense
SC1037	Architect Add Services	72100	Construction Expense
SC1038	Surveying & Civil Engineering	72100	Construction Expense
SC1039	Pre-Construction Services	72100	Construction Expense

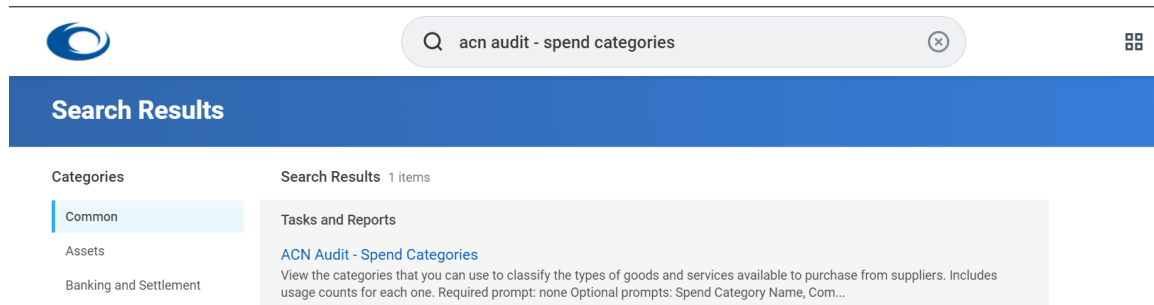
Spend Category		Ledger Account	
ID	Spend Category Name	ID	Ledger Account Name
SC1040	Architects Reimbursables	72100	Construction Expense
SC1041	Geo Technology	72100	Construction Expense
SC1042	HVAC - Air Balance	72100	Construction Expense
SC1043	Commissioning	72100	Construction Expense
SC1044	Construction Contingency	72100	Construction Expense
SC1045	IT Equipment	70020	Capital Asset Expense - IT Equipment
SC1045	IT Equipment	72105	Noncapital Equipment & Furniture Expense
SC1046	Energy Management Design & Energy	72100	Construction Expense
SC1049	Academic Tests & Testing Services	72015	General Supplies
SC1050	Conversion Spend Category	70010	Depreciation Expense
SC1050	Conversion Spend Category	72010	Lease Rental Expense
SC1050	Conversion Spend Category	72015	General Supplies
SC1050	Conversion Spend Category	72020	Travel
SC1050	Conversion Spend Category	72060	Recruitment Expenses
SC1050	Conversion Spend Category	72100	Construction Expense
SC1050	Conversion Spend Category	72140	Conversion Expense
SC1050	Conversion Spend Category	75100	Loss on Sale of Capital Asset
SC1051	Variance-Over/Short	72065	Variance-Over/Short
SC1053	Employee Education Benefit	65040	Employee Benefits Administration
SC1054	Employee Assistance Program	65040	Employee Benefits Administration
SC1055	ORP Administration Fees	65040	Employee Benefits Administration
SC1062	Consultants	72100	Construction Expense
SC1063	Tax Collection Fee	75000	Ad-Valorem Taxes
SC1064	Appraisal District Fee	75000	Ad-Valorem Taxes
SC1065	Contract Labor - Temporary Agencies	72005	Contracted Vendor Services
SC1066	Frisco - TIF 1	75000	Ad-Valorem Taxes
SC1067	COGS	72050	COGS
SC1069	Employment Expenses	72030	Employment Expenses
SC1071	Employee Training	72025	Employee Training
SC1073	Training Contracts	72005	Contracted Vendor Services
SC1074	General Contracted Services	72005	Contracted Vendor Services
SC1075	Commencement Exercises	72005	Contracted Vendor Services
SC1076	Election Expense	72005	Contracted Vendor Services
SC1077	Copyrights & Royalties	72005	Contracted Vendor Services
SC1078	ADA Requirements	72005	Contracted Vendor Services
SC1079	Software Licensing & Hardware Agree	72005	Contracted Vendor Services

Spend Category		Ledger Account	
ID	Spend Category Name	ID	Ledger Account Name
SC1080	Printing Expense	72005	Contracted Vendor Services
SC1081	Managed print/overage	72005	Contracted Vendor Services
SC1082	Advertising & Promotional Activity	72045	Marketing & Events
SC1083	Meetings & Events	72045	Marketing & Events
SC1084	Banking Fees	72056	Banking Fees
SC1085	Postage	72059	Postage
SC1086	Memberships, Dues & Subscriptions	72057	Memberships, Dues & Subscriptions
SC1087	Accreditation	72058	Accreditation
SC1088	Bad Debt Expense	72040	Bad Debt Expense
SC1089	Bond Interest Expense	72115	Bond Interest Expense
SC1090	Bond Principal	80501	Bond Principal
SC1091	Bond Issue Cost & Paying Agent Fees	72120	Bond Issue Cost & Paying Agent Fees
SC1092	Refund Petition	72125	Refund Petition - Fall
SC1093	Scholarship Allowances - Contra Expen	72130	Scholarship Allowances - Contra Expense
SC1094	Grant Only - Support Services	72075	Support Services
SC1095	Grant Only - Sub awards	72080	Sub awards
SC1096	Grant Only - Participant Support	72085	Grant Participant Support
SC1097	Financial Aid	72135	Financial Aid
SC1098	Financial Aid-SEOG-TPEG 25% Match	72095	Financial Aid-SEOG-TPEG 25% Match
SC1099	In-Kind Expense	70005	In-Kind Expense Capital
SC1101	Registration Fees - Non-Travel	72025	Employee Training
SC1114	Faculty Salaries Full-time	60000	Faculty Salaries Full-time
SC1115	Faculty Salaries Part-time	60010	Faculty Salaries Part-time
SC1116	Staff Salaries & Wages Full-time	60100	Staff Salaries & Wages Full-time
SC1117	Staff Salaries & Wages Part-time	60110	Staff Salaries & Wages Part-time
SC1121	Student Assistants	60200	Student Assistants
SC1122	Overtime - Registrar	60300	Overtime - Registrar
SC1123	Overtime - Other	60305	Overtime - Other
SC1125	ORP Benefits - ER	65016	ORP - College Portion
SC1125	ORP Benefits - ER	65019	ORP - Others (State, Grant, Aux)
SC1126	Medical Insurance - ER	65000	Medical Insurance
SC1126	Medical Insurance - ER	65012	State Paid On-Behalf Benefits
SC1127	Insurance - Unemployment	65005	Insurance - Unemployment
SC1128	Insurance - Worker's Compensation	65010	Insurance - Worker's Compensation
SC1129	TRS Benefits - ER	65017	TRS Benefits
SC1129	TRS Benefits - ER	65018	TRS Penalty
SC1130	Pension Expense	65020	Pension Expense

Spend Category		Ledger Account	
ID	Spend Category Name	ID	Ledger Account Name
SC1131	OPEB Expense	65030	OPEB Expense
SC1132	Medicare - ER	65035	Medicare
SC1133	403(b) College Match - ER	65015	403(b) College Match
SC1134	Accrued Vacation	65045	Accrued Vacation Expense
SC1151	Collection Agency Fees	72056	Banking Fees
(blank)	(blank)	72150	Indirect Cost

The updated Spend Category List can be viewed in Workday.

1. In the search type ACN Audit – Spend Categories and enter.



2. Select ACN Audit – Spend Categories
3. To view all spend categories click ok. Enter the search criteria to see select categories and click view.

