

Commonly Used Expense Items with Definitions

| Expense Item | Definition |
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| Advertising - Employment | Advertising for open employment positions; used by HR and faculty recruiting. |
| Advertising - Programs | Advertising of College programs, events, services, etc. |
| Airfare | Tickets purchased for travel by airplane. |
| Athletics Gear (Clothing) | Clothing and other gear purchased for athletes and coaches. |
| Athletics Minor Equipment | Equipment purchased for athletics to be used in practice or gameplay; i.e. golf clubs, balls, etc. |
| Baggage | Baggage fees while traveling. |
| Business Activities | Expenditures for food and beverages for on-campus meetings or meals, lodging and entry fees for off-campus business (i.e. meetings, public relations events, academic or athletic events, etc.) |
| Car Rental | Charges for rental vehicles while traveling. |
| Class Supplies | Supplies used in the classroom for teaching. |
| Cleaning Supplies | Tools, chemicals, and other products used for cleaning campus buildings and equipment. |
| Computer Hardware | Computer equipment like monitors, keyboards, printers, cables, modems, etc. |
| Computer Software | Expenditures for computer programs and software, including software license fees, that are installed on campus servers. |
| Conference Registration | Registration fees paid to attend conferences. Non-conference registrations should go to Participant Costs. |
| Copier/Printer/Fax Supplies | Paper, toner, and other supplies needed to maintain copier, printer, and fax operations. |
| Credit Card Processing Fee | Fees charged by a vendor for paying by credit card or taking payments by credit card. |
| Dinnerware | Dishes and utensils to be used in food service. |
| Entertainment | Expenditures primarily for entertainment, including meals, dances, benefits, retreats, etc. |
| Equipment & Furnishings | Expenditures less than \$5,000 for new or used equipment, furniture, and vehicles. |
| Equipment Rental | Expenditures for short-term rental of equipment, such as motor vehicles, boats, compressors, etc. |
| Fire Safety Supplies | Supplies for fire prevention and mitigation, i.e. fire extinguishers. |
| Food Purchases - Auxiliary/Concessions | Food items purchased for resale only, including auxiliary food service and concessions activity. |
| Fuel - Company Vehicle | Gasoline purchased to fuel an SNC-owned vehicle. Primarily used by Campus Safety and Facilities. |
| Fuel - Rental Only | Gasoline purchased to fuel rental vehicles only. Gasoline may not be purchased to fuel personal vehicles - mileage for personal vehicles is reimbursed based on miles driven. |
| General Other Expenses | Use only if the expense does not better fit another category. Should not be used regularly. |
| Guest Room Supplies | Supplies for guest rooms; primarily used by Kress Inn. |
| Health Care Supplies | First aid kits and other supplies for health care. |
| Hospitality | Expenditures for meals, lodging, and travel for incoming guest speakers, prospective employees, and other guests to SNC. |
| Hosted Services | Fees for software, systems, and services that are hosted externally or are considered Software as a Service (SaaS) |
| Hotel | Hotel or other lodging charges during travel. |
| International Transaction Fee | Bank fees charged for international purchases. |
| Internet (Business Use Only) | Fees charged for internet/WIFI used while traveling. |
| Lab Supplies | Supplies used in the laboratory for sciences and other courses. |
| Laundry | Laundry service by an outside vendor; primarily used by Kress Inn. |

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| Maintenance Supplies | Supplies used for maintaining campus buildings and equipment. |
| Meals (During Travel) | Meal purchases while traveling. |
| Mileage | Reimbursement to employees for work-related travel in employee-owned vehicles. Employees are reimbursed at a rate per mile that is determined by the IRS. |
| Office Books | Book purchases by departments other than the library. |
| Office Supplies | Expenditures for basic office supplies, such as pens, pencils, staples, calendars, notebooks, etc. |
| Other Supplies | Purchases of items with limited use that do not fit into the other supply categories. |
| Paint Supplies | Purchases of paint, primarily used by Facilities. |
| Paper Products - Auxiliary | Expenditures for basic paper products in campus buildings, including paper towel, toilet paper, tissue, etc. |
| Parking | Fees charged for parking while traveling. Note that parking tickets/fines are not an allowable expense. |
| Participant Costs | Costs for participation in events, projects, or programs, such as registration fees. |
| Postage and Shipping | Payments for stamps, metered postage, rental of postage meters, and other shipping charges. |
| Professional Fees | Expenditures for professional services provided by an outside vendor (i.e. attorneys, doctors, consultants, temporary help agencies, custodial services, dance bands, etc.) |
| Professional Memberships | Expenditures for membership fees and all costs related to membership in an organization. |
| Promotional Items | Items purchased to be given away for promotional purposes. |
| Recruiting | Expenses related to student recruiting. |
| Service Contracts | Maintenance contracts or service agreements for technology hardware and other equipment not related to buildings and grounds |
| Special Events Supplies | Supplies for a department-sponsored special event that is not part of normal operations. |
| Subscriptions | Expenditures for limited-time access to services, software, or other materials where ownership remains with the vendor. Charged on a recurring basis. |
| Supplies Rental | Expenditures for rental of light materials, such as tools, dinnerware, etc. |
| Taxi and Ground Travel | Charges for taxis, Uber/Lyft, bus tickets, and other ground travel. Do not use for rental vehicles. |
| Tolls | Toll charges incurred while traveling. |
| Uniforms | Expenditures for employee uniforms and other work-required apparel |

For Facilities use only:

| Expense Item | Definition |
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| Building Improvements | Expenditures for building improvements that will not be capitalized (<\$25,000 threshold) |
| Electrical | Expenditures for maintenance of campus wiring and electrical systems. |
| Equipment Repair & Maintenance | Expenditures for repair and maintenance of equipment, including the cost of major parts necessary for repair and maintenance of equipment. |
| Facilities Service Contracts | Maintenance contracts or service agreements for campus buildings and grounds equipment. |
| Grounds | Expenditures for maintenance of campus grounds. |
| Plumbing | Expenditures for maintenance of campus plumbing systems. |

For Library use only:

| Expense Item | Definition |
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| Library Books | Expenditures for books that will be available in the campus library only. Departments purchasing books for other purposes should use Office Books. |
| Library Databases | Licenses for access to library databases, defined as an electronic index of published resources and information. |
| Library Periodicals | Licenses to individual journal titles as well as subscriptions to online newspapers, magazines, and other periodicals that are available in the library. |
| Media / Streaming | Licenses for streaming media as well as subscriptions to streaming media databases that are available in the Library. |

For Performing Arts use only (i.e. Box Office, Theatre, Music):

| Expense Item | Definition |
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| Costumes | Clothing and accessories purchased for actors to wear for plays and other performances |
| Lighting | Expenditures for supplies and equipment needed to provide lighting for plays and other performances. |
| Royalty | Payments for the right to use intellectual property, such as plays, music, etc. |
| Set / Props | Expenditures for set design and props needed for plays and other performances. |
| Sound | Expenditures for supplies and equipment needed to provide sound for plays and other performances. |

Commonly Used Expense Items with Rollups

| Expense Item | Attached Spend Category | Attached Ledger Account |
|--|----------------------------------|---|
| Advertising - Employment | Advertising-Employment | 710160:Advertising |
| Advertising - Programs | Advertising-Programs | 710160:Advertising |
| Airfare | Travel | 710280:Conventions/Travel/Prof Activities |
| Athletics Gear (Clothing) | Athletics Gear (Clothing) | 710000:Supplies |
| Athletics Minor Equipment | Athletics Minor Equipment | 710000:Supplies |
| Baggage | Travel | 710280:Conventions/Travel/Prof Activities |
| Building Improvements | Building Improvements | 710520:Building & Grounds |
| Business Activities | Business Activities | 710280:Conventions/Travel/Prof Activities |
| Car Rental | Travel | 710280:Conventions/Travel/Prof Activities |
| Class Supplies | Class Supplies | 710000:Supplies |
| Cleaning Supplies | Cleaning Supplies | 710000:Supplies |
| Computer Hardware | Computer Hardware | 710500:Equipment and Furnishings |
| Computer Software | Computer Software | 710500:Equipment and Furnishings |
| Conference Registration | Conventions and Conferences | 710280:Conventions/Travel/Prof Activities |
| Copier/Printer/Fax Supplies | Copier/Printer/Fax Supplies | 710000:Supplies |
| Costumes | Costumes | 710660:Performances |
| Credit Card Processing Fee | Credit Card Operations | 710140:Bank Fees |
| Dinnerware | Dinnerware | 710000:Supplies |
| Electrical | Electrical | 710520:Building & Grounds |
| Entertainment | Entertainment | 710300:Hospitality/Entertainment |
| Equipment & Furnishings | Equipment and Furnishings | 710500:Equipment and Furnishings |
| Equipment Rental | Equipment Rental | 710220:Rentals |
| Equipment Repair & Maintenance | Equipment Repair and Maintenance | 710520:Building & Grounds |
| Facilities Service Contracts | Facilities Service Contracts | 710520:Building & Grounds |
| Fire Safety Supplies | Fire Safety Supplies | 710000:Supplies |
| Food Purchases - Auxiliary/Concessions | Food Purchases | 700000:Cost of Sales |
| Fuel - Company Vehicle | Gasoline | 710280:Conventions/Travel/Prof Activities |
| Fuel - Rental Only | Travel | 710280:Conventions/Travel/Prof Activities |
| General Other Expenses | General Other Expenses | 710990:Other Expenses |
| Grounds | Grounds | 710520:Building & Grounds |
| Guest Room Supplies | Guest Room Supplies | 710000:Supplies |
| Health Care Supplies | Health Care Supplies | 710000:Supplies |
| Hospitality | Hospitality | 710300:Hospitality/Entertainment |
| Hosted Services | Hosted Services | 710050:Dues & Subscriptions |
| Hotel | Travel | 710280:Conventions/Travel/Prof Activities |
| International Transaction Fee | Credit Card Operations | 710140:Bank Fees |
| Internet (Business Use Only) | Travel | 710280:Conventions/Travel/Prof Activities |
| Lab Supplies | Lab Supplies | 710000:Supplies |
| Laundry | Laundry | 710760:Professional Fees |
| Library Books | Library Books | 710640:Library |
| Library Databases | Library Databases | 710640:Library |
| Library Periodicals | Library Periodicals | 710640:Library |
| Lighting | Lighting | 710660:Performances |
| Maintenance Supplies | Maintenance Supplies | 710000:Supplies |
| Meals (During Travel) | Travel | 710280:Conventions/Travel/Prof Activities |

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| Media / Streaming | Media/Streaming | 710640:Library |
| Mileage | Travel | 710280:Conventions/Travel/Prof Activities |
| Office Books | Other Supplies | 710000:Supplies |
| Office Supplies | Office Supplies | 710000:Supplies |
| Other Supplies | Other Supplies | 710000:Supplies |
| Paint Supplies | Paint Supplies | 710000:Supplies |
| Paper Products - Auxiliary | Paper Products | 710000:Supplies |
| Parking | Travel | 710280:Conventions/Travel/Prof Activities |
| Participant Costs | Participant Costs | 710320:Participant Costs |
| Plumbing | Plumbing | 710520:Building & Grounds |
| Postage and Shipping | Postage | 710100:Postage |
| Professional Fees | Other Professional Fees | 710760:Professional Fees |
| Professional Memberships | Memberships | 710050:Dues & Subscriptions |
| Promotional Items | Promotion | 710160:Advertising |
| Recruiting | Recruiting | 710280:Conventions/Travel/Prof Activities |
| Royalty | Royalty | 710660:Performances |
| Service Contracts | Subscriptions | 710050:Dues & Subscriptions |
| Set / Props | Sets/Props | 710660:Performances |
| Sound | Sound | 710660:Performances |
| Special Events Supplies | Special Events Supplies | 710000:Supplies |
| Subscriptions | Subscriptions | 710050:Dues & Subscriptions |
| Supplies Rental | Supplies Rental | 710220:Rentals |
| Taxi and Ground Travel | Travel | 710280:Conventions/Travel/Prof Activities |
| Tolls | Travel | 710280:Conventions/Travel/Prof Activities |
| Uniforms | Uniforms | 710000:Supplies |