

SPEND CATEGORY	LEGACY OBJECT CODE
Advertising (SC0002)	3010 <u>Advertising</u> : Advertising space in newspapers and periodicals, television and radio commercials, promotional contracts with advertising agencies, etc.
Janitorial Services (SC0226)	3050 <u>Custodial Fee</u> : Charge by outside fiscal agent for fund custodial services and associated administrative costs.
Printing, Binding, and Duplication (SC0003)	3100 <u>Printing, Binding, & Duplication on Non-Sponsored Projects</u> : Printing, reproduction, and duplication charges. (If forms or stationery are being printed for use in an office, use object 4100.)
	3110 <u>Printing, Binding, & Duplication on Sponsored Projects</u> : Printing, reproduction, duplication and publication charges related to sponsored programs.
Casualty Insurance (SC0004) Property Insurance (SC0307)	3200 <u>Insurance, Casualty</u> : All expenses for surety bonds and insurance. Not to include group hospitalization, group life insurance, or unemployment benefits assessments.
Medical Insurance - Athletics (SC0005)	3210 <u>Medical Insurance - Athletic Department</u>
Maintenance - Fleet & Vehicle Equipment (SC0006)	3320 <u>Automotive Maintenance-Noncontract</u> : Maintenance and minor repairs to automobiles, trucks and trailers. Excludes all service contracts.
Maintenance - Equipment for Fleet, Vehicles, Boats or Aircraft (SC0054)	3330 <u>Automotive Maintenance Contracts</u> : Service contracts for maintenance and minor repairs for autos, trucks and trailers performed by an outside agent or agency.
Maintenance - Boats or Aircraft - Equipment (SC0335)	

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Maintenance - Agricultural Equipment (SC0148)	3340 <u>Other Equipment - Noncontract Maintenance:</u> 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.
Maintenance - Audio/Visual Equipment (SC0253)	
Maintenance - Classroom Equipment (SC0156)	
Maintenance - Communications Equipment (SC0159)	3350 <u>Other Equipment - Maintenance Contracts:</u> 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.
Maintenance - Construction Equipment (SC0254)	
Maintenance - Equipment Components/Fabrication (SC0230)	
Maintenance - Fitness Equipment (SC0255)	
Maintenance - Food and Beverage Equipment (SC0256)	
Maintenance - Household Furniture or Equipment (SC0257)	
Maintenance - Janitorial Equipment (SC0258)	
Maintenance - Law Enforcement/Security Services Equipment (SC0259)	
Maintenance - Medical Equipment (SC0152)	
Maintenance - Music Equipment (SC0260)	
Maintenance - Office Equipment (SC0154)	
Maintenance - Plant Maintenance Equipment (SC0261)	
Maintenance - Scientific & Research Equipment (SC0145)	
Maintenance - Sports and Recreational Equipment (SC0262)	
Maintenance - Veterinary Equipment (SC0263)	

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Maintenance - Other Equipment (SC0007)	
Telecom Manpower (SC0334)	
Maintenance - Computer Equipment (SC0008)	<p>3341 <u>Other Equipment - Computers - Noncontract Maintenance</u>: Maintenance and minor repairs of computers and related hardware performed by an outside agent or agency. Excludes all service contracts.</p> <p>3351 <u>Other Equipment - Computers - Maintenance Contracts</u>: Service contracts for maintenance and minor repairs of computers and related hardware performed by an outside agent or agency.</p>
Maintenance - Land, Building, Structures (SC0009)	<p>3360 <u>Property Maintenance - Noncontract</u>: Maintenance and minor repairs of buildings and land performed by an outside agent or agency. Excludes all service contracts.</p> <p>3370 <u>Property Maintenance Contracts</u>: Service contracts for maintenance and minor repairs of buildings and land performed by an outside agent or agency.</p>
Maintenance Reserve Account Charges (SC0010)	3375 <u>MRA Charges</u>
Charge Outs - Facility Services (SC0011)	3380 <u>Charge Outs - Facility Services</u> : Services and materials provided and charged to departments by the Office of Facility Services.
Continuing Education Conference Participant Expense (SC0013)	3410 <u>Expenses for Conference Participants</u> : 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.
Computer Services - Off Campus (SC0014)	3420 <u>Computer Services from Off Campus</u> : Computer services such as time-sharing, bibliographic searches, lines printed, etc.

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Rentals and Leases - Computer and Word Processing (SC0015)	3430 <u>Rental and Leases of Computers and Word Processors</u> : Includes both hardware (equipment) and software (programs).
Rentals and Leases - Buildings and Land (SC0016)	3440 <u>Rentals and Leases - Buildings and Land not Owned by LSU</u>
Indirect Cost Allocation (SC0017)	3450 <u>Indirect Cost Allocation</u> : 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.
Rentals and Leases - Duplication Equipment (SC0018) Rentals and Leases - Printers/Multifunction Copiers/Fax Machines (SC0313)	3460 <u>Rentals and Leases - Duplicating Equipment</u> : Rentals and leases of copiers, mimeograph, offset and printing machines.
Rentals and Leases - Aircraft (SC0019)	3470 <u>Rentals and Leases - Aircraft</u> : Rentals and leases of all aircraft, including helicopters, and also including charges for all charter flights.
Rentals and Leases - Amusement/Inflatables (SC0310) Rentals and Leases - Audio/Visual Concert Equipment (SC0311) Rentals and Leases - Heavy Machinery (SC0312) Rentals and Leases - Other (SC0012)	3400 <u>Rentals and Leases - Other</u> : Rentals and leases of items not specifically covered in the other <u>Rentals and Leases</u> object categories. (Use object 2400 for automobiles and trucks used by employees in a travel status.) (Use Object 3600 for postage meters.)
Publications/Subscriptions (SC0340)	3500 <u>Subscriptions</u> : Subscriptions to periodicals and annual publications.

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<p>Membership Dues (SC0021)</p> <p>Digital Books (SC0246)</p> <p>Digital Periodicals (SC0247)</p> <p>Library Databases (SC0248)</p> <p>Library Materials Hosting Fee (SC0250)</p>	<p>3550 <u>Membership Dues to Organizations</u>: Institutional memberships in professional organizations.</p>
<p>Postage or Stamps (SC0022)</p> <p>Freight Services (SC0179)</p> <p>Courier Services (SC0176)</p> <p>Material Handling Fees (SC0185)</p>	<p>3600 <u>Postage, Freight or Express on Non-Sponsored Projects</u>: All postage, including metering machine rentals, messenger service, and post office box rentals. Includes freight.</p> <p>3610 <u>Postage, Freight or Express on Sponsored Projects</u>: All postage, including metering machine rentals, messenger service, and post office box rentals. Includes freight.</p>
<p>Relocation Expense - Non-Taxable (SC0023)</p>	<p>3650 <u>Relocation Expenses of Employees - Nontaxable</u>: 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 <u>not</u> considered taxable as income in accordance with IRS regulations</p>
<p>Relocation Expense - Taxable (SC0024)</p>	<p>3655 <u>Relocation Expenses of Employees - Taxable</u>: 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.</p>
<p>Temporary Employment Services (SC0045)</p>	<p>3850 <u>Temporary Employment Services</u>: Temporary employment services obtained through the State-issued contract.</p>

LSU Workday Ledger Account 6050: Operating Services

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<p>Other Operating Services - Lab Fees (SC0046)</p> <p>Drug Screening Services (SC0234)</p>	<p>3910 <u>Other Operating Services - Laboratory Fees</u>: Fees paid for laboratory services</p>
<p>Other Operating Services - Laundry (SC0047)</p>	<p>3920 <u>Other Operating Services - Laundry</u>: Charges for laundry services.</p>
<p>Management Services Distribution (SC0049)</p>	<p>3940 <u>Management Services Distribution</u></p>
<p>Other Operating Services - Charge Outs (SC0050)</p>	<p>3950 <u>Other Operating Services – Miscellaneous – Charge Outs</u>: Charges for services performed by campus departments, except auxiliaries, for other campus departments, or within departments, that cannot be classified into specific objects under <u>Operating Services</u>. Includes materials used. Examples are shop, drafting and computer services not from the central campus computer.</p>
<p>Other Operating Services - Miscellaneous (SC0051)</p>	<p>3960 <u>Other Operating Services - Miscellaneous</u>: Charges for services performed that cannot be classified into specific objects in <u>Operating Services</u>. (Use object 3950 for charges between and within departments for services performed.)</p>
<p>Other Operating Services – Non-Professional (SC0321)</p>	<p>3970 <u>Miscellaneous Personal Services</u>: Services performed by <u>individuals</u> outside of LSU <u>not</u> considered Professional, Personal, or Consulting Services (e.g., bus drivers, piano tuners).</p>
<p>CAS - Clearing Payments (SC0053)</p>	<p>3965 <u>Contracted Auxiliary Services (CAS) - Clearing Payments</u>: Used to pay outsourced contracts on campus such as Chartwells and Barnes and Noble.</p>
<p>Computer Services - Instructional (SC0048)</p>	<p>3930 <u>Computer Services from the Central Campus Computer – Instructional Purposes</u>: Charges for computer services rendered to academic departments for instructional purposes.</p>

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Computer Services - On Campus (SC0055)	3980 <u>Computer Services from the Central Campus Computer – Administrative and Research Purposes</u> : 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.)
Computer Analyst Services (SC0056)	3990 <u>Analyst Services from the Central Campus Computer</u> : Analyst and programming time.