

**YOUNGSTOWN STATE UNIVERSITY**  
**EXPENSE ACCOUNT CODES (7XXXXX SERIES) AND DESCRIPTIONS**

July 2014

Account	Account Name	Account Description
<b>Supplies</b>		
701100	Supplies	<i>For budgeting purposes.</i> Transfer funds to the 7011XX series as appropriate.
701105	Office Supplies and Small Equipment	Paper, pencils, forms, copying services, etc., used in office operations. Also small office equipment < \$5,000, e.g., fax machines/scanners, typewriters, and printers.
701110	Instructional Supplies & Small Equipment	Supplies used in the classroom, e.g., manuals, recording tapes, musical scores, animal specimens, test booklets, chalk, erasers, lab equipment, printer supplies, lab supplies, lab safety supplies, and medical teaching supplies.
701115	Instructional Chemical Supplies	Chemicals used for student instruction.
701120	Maintenance Supplies	Supplies used to maintain physical facilities and equipment.
701123	Janitorial Supplies	Supplies used by Janitorial Services, such as paper towels, soap, air fresheners, cleaning supplies, etc.
701125	Uniforms, Safety Equipment, & Supplies	Uniforms, safety equipment, and supplies purchased for use by University employees in the performance of their duties. Includes jackets, uniforms, safety shoes, goggles, breathing masks, patches, etc.
701135	Furnishing Supplies	Lamps, drapes, wastebaskets, desks, chairs, clocks, lockers, vertical blinds, etc., which have a unit cost < \$5,000.
701140	Non-Instructional Computers & Software	Computers and off-the-shelf software < \$5,000. <b>Not</b> used directly for instructional purposes.
701141	Instructional Computers and Software	Computers and off-the-shelf software < \$5,000. Used directly for instructional purposes.
701143	Non-Capitalized Vehicles	Vehicles < \$5,000, e.g., golf carts and used vehicles.
701145	Subscriptions, Books, and Reports	Subscriptions, books, and reports used in conducting University business.
701155	Miscellaneous Supplies	Supply items for which there is no other supply category. <b>Used only as a last resort. Usage must be kept to a minimum.</b>
701163	<i>Chargebacks</i> Supplies	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701175	Sports Equipment	<i>Athletic use only.</i> Baseballs, bats, uniforms, etc., used in the conduct of sporting events which have a unit cost of < \$5,000.
<b>Travel and Related Expenses</b>		
701305	Travel	<i>For budgeting purposes.</i> Transfer funds to Travel accounts as appropriate.
701306	Official Business Travel	Travel that is necessary to conduct University business, e.g., official meetings, research, field trips, and clinical instruction. <i>Processed in Concur.</i> See <a href="#">Travel Services</a> .
701307	Professional Development with Travel	Professional development/training that requires the University employee to travel. <i>Processed in Concur.</i> See <a href="#">Travel Services</a> . See also, account 701947, <i>Professional Development without Travel</i> .

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July 2014

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701309	APAS Travel	Professional development/training that requires an APAS union member to travel. <i>Processed in Concur. See <a href="#">Travel Services</a>. See also, account 701946, APAS Professional Development without Travel.</i>
701310	Faculty Travel OEA	Travel for each faculty member per the OEA union contract. <i>Processed in Concur. See <a href="#">Travel Services</a>.</i>
701315	Student Recruitment	<i>Select department use only.</i> Travel expenses for recruiting prospective athletes & students.
701320	Team Travel	<i>Athletic use only.</i> Transportation, meals, lodging, and related expenses for athletic teams traveling to competitive public relations events. <i>Processed in Concur. See <a href="#">Travel Services</a>.</i>
701325	Recruiting Job Candidates	Recruiting expenses of job candidates. <i>Use account 606735, Taxable Fringe, for relocation expense. See <a href="#">Human Resources Hiring Procedures</a>.</i>
701330	Business-Related & Entertainment (BRE)	Reasonable food, beverage, and entertainment expense associated with the conduct of University business. <i>BRE form required. Strict guidelines apply. See <a href="#">Guidebook Policy 3011.01</a> and <a href="#">Forms and Resources</a>.</i>
<b>Information and Communication</b>		
701405	Communication Satellite Fees	<i>WYSU-FM use only.</i> Communication and satellite fees incurred by the radio station.
701410	Dues and Memberships	Fees charged for institutional memberships and limited individual memberships on an exception basis. <i>See <a href="#">Guidebook Policy 3013.01</a>.</i>
701416	Publication of University Material	Printing services, including brochures, catalogs, Jambar, etc. Internal printing services and printing services by vendors external to the University.
701417	<i>Chargebacks</i> Publication of University Material	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701420	Public Relations and Advertising	Communication of information to the general public to advance University purposes.
701426	Telephone	Monthly telephone and voice mail charges.
701427	Cell phone	Cell phone services for University provided cell phones. <i>See <a href="#">Guidebook Policy 4011.01</a>.</i>
701428	Telephone Access Charge	Telephone trunk lines and other related expenses to secure off-campus telephone service.
701429	<i>Chargebacks</i> Telephone	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701436	Postage, Freight, and UPS	Mailing expenses, e.g., UPS and FedEx.
701437	Campus Postage	<i>Mailroom use only.</i> Used for prepaid mailing/postage meter.
701438	<i>Chargebacks</i> Postage	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.

**YOUNGSTOWN STATE UNIVERSITY**  
**EXPENSE ACCOUNT CODES (7XXXXX SERIES) AND DESCRIPTIONS**

July 2014

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<b>Repairs and Maintenance</b>		
701503	Maintenance Service Agreements	Service contracts for a designated period for preventative maintenance, regular maintenance, service, and/or inspection of property, plant, and equipment. Includes computer hardware maintenance agreements. <i>See also, account 701855, Software Maintenance Agreements.</i>
701505	Repairs and Maintenance	Maintenance service, when not covered by agreement, and/or repairs to property, plant, and equipment.
701507	<i>Chargebacks</i> Repairs & Maintenance	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701508	Renovations	Renovations/additions/improvements < \$100,000 that are not normal repairs and maintenance.
701512	Landscaping	Beautification and maintenance of University grounds, e.g., planting trees/flowers and building landscape walls.
<b>Utilities</b>		
701515	Natural Gas	Utility
701520	Steam	Utility
701525	Electricity	Utility
701530	Water	Utility
701535	Waste Collection	Third party trash removal services.
701538	Cable Services	Television cable services.
701540	<i>Chargebacks</i> Utilities	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
<b>Library Acquisitions</b>		
701605	Library Acquisitions	<i>Library use only.</i> Purchases of books, subscriptions, publications, reports, back issues, microfilms, microfiche, etc.
<b>Fixed Asset Purchases</b>		
701705	Land	Value of property at acquisition plus all incidental costs, including cost of razing existing structures.
701710	Construction in Progress	Always use when a construction project is ≥ \$100,000 and the project crosses fiscal years; <i>consult with Controller's Office.</i>
701713	Construction in Progress Equipment	For equipment ≥ \$5,000 where order, payments, delivery, in-service date, etc. cross fiscal years; includes shipping and installment costs; <i>consult with Controller's Office.</i>
701715	Artwork and Historical Treasures	Artwork and/or Historical Treasures of any value either purchased or donated to the University, i.e. minerals, sculptures, artwork, etc.

**YOUNGSTOWN STATE UNIVERSITY  
EXPENSE ACCOUNT CODES (7XXXXX SERIES) AND DESCRIPTIONS**

July 2014

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701720	Buildings	Purchase or construction of all permanent buildings. Includes all fixtures permanently attached to such buildings at time of construction. Project value $\geq$ \$100,000.
701723	Improvements to Buildings	Renovations/additions to existing buildings $\geq$ \$100,000.
701725	Improvements Other than Buildings	Additions or improvements external to University buildings. Project value $\geq$ \$100,000.
701730	Equipment	Non-instructional equipment $\geq$ \$5,000 for computers and software <b>not</b> for instructional use; includes shipping and installment costs.
701735	Instructional Equipment	Instructional Equipment $\geq$ \$5,000 for computers and software for instructional use; includes shipping and installment costs.
701740	Vehicles	Vehicles $\geq$ \$5,000.
701745	Capital Lease	Leases are evaluated on an individual basis; <i>consult Controller's Office.</i>
701750	Infrastructure	Project value $\geq$ \$100,000 that relates to entire campus, e.g., a tunnel system, a fiber optic network.
<b>Fees and Services</b>		
701805	Contractual Fees and Services	Payment made for non-employee services in conformity with a written contract. Speakers, performers, officials, and travel for non-university employees. <i>If used in conjunction with a construction project, consult with Controller's Office. Subject to 1099 guidelines. See <a href="#">Contract Management</a></i>
701807	Other Fees and Services	BCI (background checks), BMV (driving checks), criminal background checks, credit checks, fingerprinting, accreditation expenses, student musicians, fitness certifications, Red Cross certifications, etc. <i>May be subject to 1099 guidelines.</i>
701810	Internal Audit	Payments made to the internal audit firm.
701815	External Audit	Payments made to the external audit firm.
701820	Legal Fees	Payments made to outside law firms.
701825	Collection Expense	Cost to collect money owed to the University.
701830	Bank Fees	<i>Controller's Office use only.</i> Fees associated with banking & on-line payment processing fees.
701833	Currency Transportation	Cost to transport cash to the bank
701835	General Insurance	Premiums for University insurance coverage, related insurance fees, and other insurance expenses.
<b>Licenses and Fees</b>		
701851	Radio Programming Fees	<i>WYSU-FM use only.</i> Programming fees for WYSU-FM.
701853	Licenses & Operating Certificates	Institutional licenses and certificates, e.g., elevator certificates, boiler certificates, controlled substance license, and food service license.

**YOUNGSTOWN STATE UNIVERSITY**  
**EXPENSE ACCOUNT CODES (7XXXXX SERIES) AND DESCRIPTIONS**

July 2014

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701855	Software License, Maintenance & Other Fees	Annual licensing costs and maintenance agreements for the use of software; excludes initial purchase. Maintenance & other fees could be consultations after initial installations, includes update installations. <i>Time parameters must be specified on purchase order.</i>
701857	Remote Hosting Services	Remote hosting services such as SciQuest.
<b>Perkins Loan Expenses</b>		
701860 thru 701880	Perkins Loan Expenses	<i>Controller's Office use only.</i>
<b>Miscellaneous Expenses</b>		
701901	Leased Vehicles	Leases are evaluated on an individual basis. <i>Consult Controller's Office.</i>
701510	Rental of Facilities	Rental of facilities such as gymnasiums, auditoriums, stadiums, bowling alleys, swimming pools, etc.
701511	<i>Chargebacks</i> Rental of Facilities	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701905	Campus Security Services	Expenses incurred for special use of campus security services in the auxiliary enterprises and special events areas. <i>Primarily utilized through the chargeback method.</i>
701907	<i>Chargebacks</i> Campus Security	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701916	Awards Non-Financial Aid	Awards given to students, guests, and employees, such as plaques, trophies, pins, monetary prizes (excludes gift cards) and small gifts given to employees to commemorate NOTABLE achievement. <ul style="list-style-type: none"> <li>• <i>Subject to 1099 guidelines.</i></li> <li>• <i>See also, account 702125, 1098T Scholarship Clearing, for scholarships and monetary awards, based on academic performance, given to YSU students.</i></li> </ul>
701917	Revenue Sharing	Expenses of an instructional nature, related to formal agreements with other organizations, e.g., St. Elizabeth Health Center.
701920	Pre-Season Practice	<i>Athletic &amp; Band use only.</i> To record expenses associated with pre-season practice.
701925	Miscellaneous	Used to record items which cannot be logically classified under another account. <b>Used only as a last resort. Usage must be kept to a minimum.</b>
701927	Penalties, Late Fees, & Finance Charges	Costs incurred for late filings or late payments of taxes, withholdings, pensions, etc.
701930	Bad Debt Provision	<i>Controller's Office use only.</i>
701941	Rentals Non Facilities	Equipment rentals.
701942	<i>Chargebacks</i> Rental Non Facilities	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.

**YOUNGSTOWN STATE UNIVERSITY**  
**EXPENSE ACCOUNT CODES (7XXXXX SERIES) AND DESCRIPTIONS**

July 2014

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701945	Training Stipend	Payments to individuals for training funded through grants. <i>Subject to 1099 guidelines.</i>
701946	APAS Professional Development without Travel	Payments to third parties for webinars, seminars, self-study courses & Continuing Professional Education (CPE) for members of the APAS union, where no travel is involved. Includes material costs paid by department when fee remission is used. <i>Does not require processing in Concur. See also, account 701309, APAS Travel.</i>
701947	Professional Development without Travel	Payments to third parties for webinars, seminars, self-study courses & Continuing Professional Education (CPE) where no travel is involved. Includes material costs paid by department when fee remission is used. <i>Does not require processing in Concur. See also, account 701307, Professional Development with Travel.</i>
701948	Sponsorship Expense	Support given to another University department or entity outside of YSU in return for the commercial potential associated with that University department or entity, e.g., acknowledgement as a sponsor. Sponsorships must be consistent with the University's mission, applicable laws, and ethical practices.
701952	Appraisals Real Estate Taxes	Costs incurred for property appraisals, land surveys, real estate taxes, title work, etc.
701956	Food Service Residents	<i>Auxiliary use only.</i> Food service for residents.
701958	Guarantees Athletic Events	<i>Athletic use only.</i> Payments to opposing athletic team's institution or agents as a result of a signed agreement.
701959	Federal Programs Admin Cost Allow	<i>Controller's Office use only.</i> Federal Programs Administrative Cost Allowance for the Federal Financial Aid Programs.
701960	Sponsored Programs Indirect Cost Expense	<i>Grants use only.</i> Charges against research projects and other University activities which reflect a pro-rata share of costs incurred in administering and supporting the research project or activity.
701962	Freight In Bookstore Short	<i>Bookstore use only.</i> Freight costs related to book purchases.
701964	Freight Out Bookstore Short	<i>Bookstore use only.</i> Freight costs related to book purchases.
701966	Books Long Discount	<i>Bookstore use only.</i> Purchases of textbooks for resale.
701967	Books Short Discount	<i>Bookstore use only.</i> Purchases of textbooks for resale.
701968	Freight In Bookstore Long	<i>Bookstore use only.</i> Freight costs related to book purchases.
701970	Freight Out Bookstore Long	<i>Bookstore use only.</i> Freight costs related to book purchases.
701972	Contract Copy Services	<i>Kilcawley use only.</i> Contract Copy Services.
701974	Printing Service Supplies	<i>Printing Services, org 130202 use only.</i> Purchases of paper and other supplies used in the operation of the print shop.
701975	<i>Chargebacks</i> Print Service Supplies	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701976	Miscellaneous Merchandise	Purchases of miscellaneous items for general resale. <i>Primarily used by bookstore and may be used by select other departments.</i>

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July 2014

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701977	<i>Chargebacks</i> Miscellaneous Merchandise	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
701978	Freight In Miscellaneous Merchandise	<i>Bookstore use only.</i> Freight costs related to miscellaneous merchandise.
701980	Freight Out Miscellaneous Merchandise	<i>Bookstore use only.</i> Freight costs related to miscellaneous merchandise.
701982	Instructional Supplies	<i>Bookstore use only.</i> Instructional supplies purchased for general resale.
701984	Freight In Instructional Supplies	<i>Bookstore use only.</i> Freight costs related to instructional supplies.
701985	Freight Out Instructional Supplies	<i>Bookstore use only.</i> Freight costs related to instructional supplies.
701986	Deposits Over Short	To record discrepancies in deposits.
701988	Auxiliary Overhead Charge	<i>Controller's Office use only.</i> Administrative fees charged to Auxiliary Enterprises.
701992	Loss on Disposition of Fixed Assets	<i>Controller's Office use only.</i>
701993	Loss/Gain on Impairment of Capital Asset	<i>Controller's Office use only.</i>
<b>Student Scholarships and Awards</b>		
702105	Student Scholarships	Scholarships or grants-in-aid awarded by the University. <i>Must flow through the Financial Aid System.</i>
702120	Day Care Services	<i>Financial Aid use only.</i> Reimbursement to students for related day care expenses.
702125	1098T Scholarship Clearing	Scholarships and other monetary awards, based on academic performance, given to YSU students, e.g., Honors Convocation. Amounts will be added to the financial aid package of the student and reported on the student's 1098T. <i>See also, account 701916, Awards Non-Financial Aid, for awards not based on academic performance.</i>
<b>Reserves</b>		
703110	Strategic Initiatives	<i>Not to be used for expenses.</i>
703115	ST Budget Stabilization Reserve	<i>Not to be used for expenses.</i>
703120	Vacancy Savings Reserve	<i>Not to be used for expenses.</i>
703135	Enhancement Reserve	<i>Not to be used for expenses.</i>
703140	Research Incentive Transfer Reserve	<i>Not to be used for expenses.</i>
703145	Transfer Account	<i>Not to be used for expenses.</i>
703150	Reserve for Interfund Loan	<i>Not to be used for expenses.</i>
703155	Student Activities	<i>Not to be used for expenses.</i>

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*July 2014*

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703160	Reserve	<i>Not to be used for expenses.</i>
703165	Reserve for Uncollected Income	<i>Not to be used for expenses.</i>
703170	Gender Equity Reserve	<i>Not to be used for expenses.</i>
703175	Match Funds	<i>Not to be used for expenses.</i>
<b>Debt Related Expenses</b>		
704100	Bond Interest	<i>Controller's Office use only.</i>
704101	Note Payable Interest	<i>Controller's Office use only.</i>
704105	Other Interest Expense	Interest expense not included in other categories.
704111	Loss on Advance Refunding of Bonds	<i>Controller's Office use only.</i>
<b>Depreciation and Amortization Expense</b>		
705100	Depreciation Expense	<i>Controller's Office use only.</i>
705200	Amortization Expense	<i>Controller's Office use only.</i>