

YOUNGSTOWN STATE UNIVERSITY
OPERATING EXPENSE ACCOUNT CODE DESCRIPTIONS
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Supplies		
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 less than \$10,000.
701110	Instructional Supplies and Small Equipment	Supplies used in the classroom, e.g., manuals, recording tapes, musical scores, animal specimens, test booklets, chalk, erasers, lab equipment, 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, and 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	Furniture, lamps, drapes, wastebaskets, desks, chairs, clocks, lockers, vertical blinds, etc., which have a unit cost less than \$10,000.
701140	Non-Instructional Computers and Printers	Computers and printers less than \$10,000. Not used for instructional purposes.
701141	Instructional Computers and Printers	Computers and printers less than \$10,000. Used for instructional purposes.
701143	Non-Capitalized Vehicles	Vehicles less than \$10,000, 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. Use only as a last resort. Usage must be kept to a minimum.
701160	Unreconciled PCard Transactions	<i>Procurement Services use only.</i> Used to record PCard expenses to the ledger that have not been associated with an account code. Expenses are journaled to the appropriate expense account after consultation with the financial manager.
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>Athletics and Rec Center use only.</i> Baseballs, bats, uniforms, etc., used in the conduct of sporting events which have a unit cost of less than \$10,000.
Travel and Related Expenses		
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. Processed in Concur. See Travel Services .
701307	Professional Development with Travel	Professional development/training that requires the University employee to travel. Processed in Concur. See Travel Services . See also, account 701947, <i>Professional Development without Travel</i> .

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701308	ACE Travel	Professional development/training that requires an ACE member to travel. See Travel Services . See also, account 701943, <i>ACE Professional Development without Travel</i> .
701309	APAS Travel	Professional development/training that requires an APAS union member to travel. Processed in Concur. See Travel Services . See also, account 701946, <i>APAS Professional Development without Travel</i> .
701310	Faculty Travel OEA	Travel for each faculty member per the OEA union contract. Processed in Concur. See Travel Services .
701315	Student Recruitment	<i>Select department use only.</i> Travel expenses for recruiting prospective athletes and students. Processed in Concur. See Travel Services .
701320	Team Travel	<i>Athletic use only.</i> Transportation, meals, lodging, and related expenses for athletic teams traveling to competitive public relations events. Processed in Concur. See Travel Services .
701325	Recruiting Job Candidates	Recruiting expenses of job candidates. Use account 606735-Taxable Fringe for relocation expense.
701330	Business-Related and Entertainment (BRE)	Reasonable food, beverage, and entertainment expense associated with University business. BRE form required. See University Policies 3-13 and Procurement Forms
Information and Communication		
701405	Communication Satellite Fees	<i>WYSU-FM use only.</i> Communication and satellite fees incurred by the radio station.
701410	Dues and Memberships	Memberships, dues, professional certifications, or licensing fees which have a direct benefit to the university. See University Policies 3-15 .
701416	Publication of University Material	Printing services, including brochures, catalogs, Jambar, etc. Internal printing services and printing services by vendors external to the University.
701420	Public Relations and Advertising	Communication of information to the general public to advance University purposes. Includes promotional items.
701426	Telephone	Monthly telephone and voice mail charges.
701427	Cell phone	Cell phone services for University provided cell phones. See University Policies 4-12 .
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 charge other departments within the University for the use of their goods and/or services.

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Repairs and Maintenance		
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 Licenses and Fees.</i>
701505	Repairs and Maintenance	Maintenance service less than \$100,000, when not covered by agreement, and/or repairs to property, plant, and equipment. (If greater than or equal to \$100,000, see Fixed Asset Purchases section.)
701507	<i>Chargebacks</i> Repairs and 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 less than \$100,000 that are not normal repairs and maintenance. (If greater than or equal to \$100,000, see Fixed Asset Purchases section.)
701512	Landscaping	Beautification and maintenance of University grounds, e.g., planting trees/flowers and building landscape walls.
Utilities		
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.
Library Acquisitions		
701605	Library Acquisitions	<i>Library use only.</i> Purchases of books, subscriptions, publications, reports, back issues, microfilms, microfiche, etc.
Fixed Asset Purchases		
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 greater than or equal to \$100,000 and the project crosses fiscal years; <i>consult with Controller's Office.</i>
701713	Construction in Progress Equipment	For equipment greater than or equal to \$10,000 where order, payments, delivery, in- service date, etc. cross fiscal years; includes shipping and installation costs; <i>consult with Controller's Office.</i>
701715	Artwork and Historical Treasures	Artwork and/or Historical Treasures greater than or equal to \$10,000 either purchased or donated to the University, e.g., minerals, sculptures, artwork, etc.
701720	Buildings	Purchase or construction of all permanent buildings. Includes all fixtures permanently attached to such buildings at time of construction. Project value greater than or equal to \$100,000.

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701723	Improvements to Buildings	Renovations/additions to existing buildings greater than or equal to \$100,000.
701725	Improvements Other than Buildings	Additions or improvements external to University buildings. Project value greater than or equal to \$100,000.
701730	Equipment	Non-instructional equipment greater than or equal to \$10,000. Including but not limited to computers and software <i>not</i> for instructional use; includes shipping and installation costs.
701733	<i>Chargebacks</i> Equipment	<i>Controller's Office use only.</i> Chargeback for leased equipment such as printers.
701735	Instructional Equipment	Instructional Equipment greater than or equal to \$10,000. Including but not limited to computers and software for instructional use; includes shipping and installation costs.
701740	Vehicles	Vehicles greater than or equal to \$10,000. (For vehicles less than \$10,000, see account 701143 Non-Capitalized Vehicles.)
701745	Leased Assets	Leases are evaluated on an individual basis; <i>consult Controller's Office.</i>
701746	Right to Use IT Assets	<i>Controller's Office use only related to GASB96 Subscription-based information technology arrangements.</i>
701747	Intangible Assets	Value of non-exchange property that cannot be seen or touched, such as software, patents and goodwill.
701750	Infrastructure	Project value greater than or equal to \$100,000 that relates to entire campus, e.g., a tunnel system, a fiber optic network.
Fees and Services		
701803	Contractual Obligations	Payments made to an organization in accordance with a written contract for a University commitment such as a reimbursement of goods or services expensed by that organization.
701804	YSURF Contractual Obligations	Payments made to the Youngstown State University Research Foundation in accordance with a written contract signed by the Vice President of Finance and Business Operations.
701805	Contractual Fees and Services	Payments made for non-employee services in conformity with a written contract. Performers, officials, and travel for non-University employees. If used in conjunction with a construction project, consult with Controller's Office. Subject to 1099 guidelines. See Contract Management .
701806	Speaker Fees	Payments made for non-employee services in conformity with a written contract for speakers.
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. May be subject to 1099 guidelines.
701808	Subawards – Awardee 1	Payments to recipients of subaward agreements authorized through the Office of Research.
701809	Subawards – Awardee 2	Payments to recipients of subaward agreements authorized through the Office of Research.
701810	Internal Audit	Payments made for internal audit service.
701811	Subawards – Awardee 3	Payments to recipients of subaward agreements authorized through the Office of Research.

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701812	Subawards – Awardee 4	Payments to recipients of subaward agreements authorized through the Office of Research.
701813	Subawards – Awardee 5	Payments to recipients of subaward agreements authorized through the Office of Research.
701814	Subawards – Awardee 6	Payments to recipients of subaward agreements authorized through the Office of Research.
701815	External Audit	Payments made to the external audit firm.
701816	Subawards – Awardee 7	Payments to recipients of subaward agreements authorized through the Office of Research.
701817	Subawards – Awardee 8	Payments to recipients of subaward agreements authorized through the Office of Research.
701818	Subawards – Awardee 9	Payments to recipients of subaward agreements authorized through the Office of Research.
701819	Subawards – Awardee 10	Payments to recipients of subaward agreements authorized through the Office of Research.
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 and online 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.
701936	Royalty Income Payments	<i>Controller's Office use only.</i>
701937	Intellectual Property Transfer Payment	<i>Controller's Office use only.</i>
Licenses and Fees		
701851	Radio Programming Fees	<i>WYSU-FM use only.</i> Programming fees for WYSU-FM.
701853	Licenses and Operating Certificates	Institutional licenses and certificates, e.g., elevator certificates, boiler certificates, controlled substance license, and food service license.
701855	Software Licenses and Fees	Annual licenses and maintenance costs for the use of software. Includes initial purchase of software.
701857	Software as a Service-Cloud Based	Remote hosting services.
Miscellaneous Expenses		
701901	Leased Vehicles	Leases are evaluated on an individual basis. Consult Controller's Office.
701905	Campus Security Services	Expenses incurred for special use of campus security services in the auxiliary enterprises and special events areas. Primarily utilized through the chargeback method.
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.

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701916	Awards Non-Financial Aid	Awards given to students, guests, and employees, such as plaques, trophies, pins, monetary prizes (excludes gift cards), and gifts given to employees to commemorate notable achievement. Subject to 1099 guidelines. <i>See also, account 702125, 1098T Scholarship Clearing, for scholarships and monetary awards, based on academic performance, given to YSU students.</i>
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 and Band use only.</i> To record expenses associated with pre-season practice.
701921	Name, Image and Likeness Payments	<i>Athletic use only.</i> Payments to athletes related to NIL endorsements.
701925	Miscellaneous	Used to record expenses which cannot be logically classified under another account. <i>Use only as a last resort. Usage must be kept to a minimum.</i>
701926	Volunteer Services	Expenses associated with volunteers
701927	Penalties, Late Fees, and Finance Charges	Costs incurred for late filings or late payments of taxes, withholdings, pensions, etc.
701928	UBIT Tax Expense	<i>Controller's Office use only.</i>
701930	Bad Debt Provision	<i>Controller's Office use only.</i>
701935	YSUF Gift Transfers	<i>Controller's Office use only.</i>
701938	Non Credit Curriculum Fee	Used to purchase curriculum for non degree courses.
701510	Rental of Facilities	Rental of facilities such as halls, gymnasiums, auditoriums, 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.
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.
701943	ACE Professional Development without Travel	Payments to third parties for webinars, seminars, self-study courses and Continuing Professional Education (CPE) for members of the ACE union, where no travel is involved. Includes material costs paid by department when fee remission is used. Includes memberships. Does not require processing in Concur. <i>See also, account 701308, ACE Travel.</i>
701944	OEA Professional Development without Travel	Payments to third parties for approved virtual training, webinars, etc. with no travel. Where possible, the University should pay for the expenses upfront via PCard purchases rather than through reimbursement to faculty.
701945	Training Stipend	Payments to individuals for training funded through grants. Subject to 1099 guidelines.

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701946	APAS Professional Development without Travel	Payments to third parties for webinars, seminars, self-study courses and 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. Includes memberships. Does not require processing in Concur. <i>See also, account 701309, APAS Travel.</i>
701947	Professional Development without Travel	Payments to third parties for webinars, seminars, self-study courses and Continuing Professional Education (CPE) where no travel is involved. Includes material costs paid by department when fee remission is used. Does not require processing in Concur. <i>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.
701949	Fee Voucher	Used when a grant is paying for non-credit instruction.
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>Athletics 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.
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	<i>Used by select departments.</i> Purchases of miscellaneous items for general resale.
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.
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.
701990	IT Loaner Program Charge	Rental fee or departmental charge for a loaner laptop.
701991	IT Loaner Program Chargeback	Used by select departments to <i>charge</i> other departments within the University for the use of their goods and/or services.
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>
701994	Equipment Usage <i>Chargeback</i>	<i>Grants Office use only.</i>

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Student Scholarships and Awards		
702105	Student Scholarships	Scholarships or grants-in-aid awarded by the University. Must flow through the Financial Aid System.
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>
702130	Athletics Scholarship Clearing	Scholarships awarded for Athletics.
Reserves		
703110	Strategic Initiatives	<i>Budget use only. Not to be used for expenses.</i>
703115	ST Budget Stabilization Reserve	<i>Budget use only. Not to be used for expenses.</i>
703120	Vacancy Savings Reserve	<i>Budget use only. Not to be used for expenses.</i>
703135	Enhancement Reserve	<i>Budget use only. Not to be used for expenses.</i>
703140	Research Incentive Transfer Reserve	<i>Budget use only. Not to be used for expenses.</i>
703145	Transfer Account	<i>Budget use only. Not to be used for expenses.</i>
703150	Reserve for Inter-Fund Loan	<i>Budget use only. Not to be used for expenses.</i>
703155	Student Activities	<i>Budget use only. Not to be used for expenses.</i>
703160	Reserve	<i>Budget use only. Not to be used for expenses.</i>
703165	Reserve for Uncollected Income	<i>Budget use only. Not to be used for expenses.</i>
703170	Gender Equity Reserve	<i>Budget use only. Not to be used for expenses.</i>
703175	Match Funds	<i>Budget use only. Not to be used for expenses.</i>
704xxx Debt Related Expenses – Controller's Office use only		
705xxx Depreciation and Amortization Expense - Controller's Office use only		

Youngstown State University does not discriminate on the basis of sex (including pregnancy), race, color, religion, national origin, ethnicity, age, sexual orientation, gender identity and/or expression, disability, or veteran/military status or any other basis protected by law or Executive Order in its programs or activities. Please visit the [Discrimination/Harassment](#) Page for contact information for persons designated to handle questions about this policy.