# Supplies

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701100</td>
<td>Supplies</td>
<td>For budgeting purposes. Transfer funds to the 7011XX series as appropriate.</td>
</tr>
<tr>
<td>701105</td>
<td>Office Supplies and Small Equipment</td>
<td>Paper, pencils, forms, copying services, etc., used in office operations. Also small office equipment &lt; $5,000.</td>
</tr>
<tr>
<td>701110</td>
<td>Instructional Supplies &amp; Small Equipment</td>
<td>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.</td>
</tr>
<tr>
<td>701115</td>
<td>Instructional Chemical Supplies</td>
<td>Chemicals used for student instruction.</td>
</tr>
<tr>
<td>701120</td>
<td>Maintenance Supplies</td>
<td>Supplies used to maintain physical facilities and equipment.</td>
</tr>
<tr>
<td>701123</td>
<td>Janitorial Supplies</td>
<td>Supplies used by Janitorial Services, such as paper towels, soap, air fresheners, cleaning supplies, etc.</td>
</tr>
<tr>
<td>701125</td>
<td>Uniforms, Safety Equipment, &amp; Supplies</td>
<td>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.</td>
</tr>
<tr>
<td>701135</td>
<td>Furnishing Supplies</td>
<td>Furniture, lamps, drapes, wastebaskets, desks, chairs, clocks, lockers, vertical blinds, etc., which have a unit cost &lt; $5,000.</td>
</tr>
<tr>
<td>701140</td>
<td>Non-Instructional Computers &amp; Printers</td>
<td>Computers and printers &lt; $5,000. Not used for instructional purposes.</td>
</tr>
<tr>
<td>701141</td>
<td>Instructional Computers &amp; Printers</td>
<td>Computers and printers &lt; $5,000. Used for instructional purposes.</td>
</tr>
<tr>
<td>701143</td>
<td>Non-Capitalized Vehicles</td>
<td>Vehicles &lt; $5,000, e.g., golf carts and used vehicles.</td>
</tr>
<tr>
<td>701145</td>
<td>Subscriptions, Books, and Reports</td>
<td>Subscriptions, books, and reports used in conducting University business.</td>
</tr>
<tr>
<td>701155</td>
<td>Miscellaneous Supplies</td>
<td>Supply items for which there is no other supply category. Used only as a last resort. Usage must be kept to a minimum.</td>
</tr>
<tr>
<td>701160</td>
<td>Unreconciled PCard Transactions</td>
<td>Procurement Services use only. 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.</td>
</tr>
<tr>
<td>701163</td>
<td>Chargebacks Supplies</td>
<td>Used by select departments to charge other departments within the University for the use of their goods and/or services.</td>
</tr>
<tr>
<td>701175</td>
<td>Sports Equipment</td>
<td>Athletics &amp; Rec Center use only. Baseballs, bats, uniforms, etc., used in the conduct of sporting events which have a unit cost of &lt; $5,000.</td>
</tr>
</tbody>
</table>

# Travel and Related Expenses

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701305</td>
<td>Travel</td>
<td>For budgeting purposes. Transfer funds to Travel accounts as appropriate.</td>
</tr>
<tr>
<td>701306</td>
<td>Official Business Travel</td>
<td>Travel that is necessary to conduct University business, e.g., official meetings, research, field trips, and clinical instruction. Processed in Concur. See Travel Services.</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>701307</td>
<td>Professional Development with Travel</td>
<td>Professional development/training that requires the University employee to travel. Processed in Concur. See Travel Services. See also, account 701947, Professional Development without Travel.</td>
</tr>
<tr>
<td>701308</td>
<td>ACE Travel</td>
<td>Professional development/training that requires an ACE member to travel. See Travel Services. See also, account 701943, ACE Professional Development without Travel.</td>
</tr>
<tr>
<td>701309</td>
<td>APAS Travel</td>
<td>Professional development/training that requires an APAS union member to travel. Processed in Concur. See Travel Services. See also, account 701946, APAS Professional Development without Travel.</td>
</tr>
<tr>
<td>701310</td>
<td>Faculty Travel OEA</td>
<td>Travel for each faculty member per the OEA union contract. Processed in Concur. See Travel Services.</td>
</tr>
<tr>
<td>701315</td>
<td>Student Recruitment</td>
<td>Select department use only. Travel expenses for recruiting prospective athletes &amp; students. Processed in Concur. See Travel Services.</td>
</tr>
<tr>
<td>701320</td>
<td>Team Travel</td>
<td>Athletic use only. Transportation, meals, lodging, and related expenses for athletic teams traveling to competitive public relations events. Processed in Concur. See Travel Services.</td>
</tr>
<tr>
<td>701325</td>
<td>Recruiting Job Candidates</td>
<td>Recruiting expenses of job candidates. Use account 606735, Taxable Fringe, for relocation expense.</td>
</tr>
<tr>
<td>701330</td>
<td>Business-Related &amp; Entertainment (BRE)</td>
<td>Reasonable food, beverage, and entertainment expense associated with University business. BRE form required. See University Policies 3-13 and Procurement Forms</td>
</tr>
</tbody>
</table>

**Information and Communication**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>701405</td>
<td>Communication Satellite Fees</td>
</tr>
<tr>
<td>701410</td>
<td>Memberships/Certifications/Licenses</td>
</tr>
<tr>
<td>701416</td>
<td>Publication of University Material</td>
</tr>
<tr>
<td>701417</td>
<td>Chargebacks</td>
</tr>
<tr>
<td>701420</td>
<td>Public Relations and Advertising</td>
</tr>
<tr>
<td>701426</td>
<td>Telephone</td>
</tr>
<tr>
<td>701427</td>
<td>Cell phone</td>
</tr>
<tr>
<td>701428</td>
<td>Telephone Access Charge</td>
</tr>
<tr>
<td>701429</td>
<td>Chargebacks</td>
</tr>
<tr>
<td>701436</td>
<td>Postage, Freight, and UPS</td>
</tr>
<tr>
<td>701437</td>
<td>Campus Postage</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
</tr>
<tr>
<td>701438</td>
<td>Chargebacks</td>
</tr>
<tr>
<td></td>
<td>Postage</td>
</tr>
</tbody>
</table>

**Repairs and Maintenance**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701503</td>
<td>Maintenance Service Agreements</td>
<td>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. <em>See also, account 701855, Software Licenses and Fees.</em></td>
</tr>
<tr>
<td>701505</td>
<td>Repairs and Maintenance</td>
<td>Maintenance service &lt; $100,000, when not covered by agreement, and/or repairs to property, plant, and equipment. (If ≥ $100,000, see Fixed Asset Purchases section.)</td>
</tr>
<tr>
<td>701507</td>
<td>Chargebacks Repairs &amp; Maintenance</td>
<td>Used by select departments to charge other departments within the University for the use of their goods and/or services.</td>
</tr>
<tr>
<td>701508</td>
<td>Renovations</td>
<td>Renovations/additions/improvements &lt; $100,000 that are not normal repairs and maintenance. (If ≥ $100,000, see Fixed Asset Purchases section.)</td>
</tr>
<tr>
<td>701512</td>
<td>Landscaping</td>
<td>Beautification and maintenance of University grounds, e.g., planting trees/flowers and building landscape walls.</td>
</tr>
</tbody>
</table>

**Utilities**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701515</td>
<td>Natural Gas</td>
<td>Utility</td>
</tr>
<tr>
<td>701520</td>
<td>Steam</td>
<td>Utility</td>
</tr>
<tr>
<td>701525</td>
<td>Electricity</td>
<td>Utility</td>
</tr>
<tr>
<td>701530</td>
<td>Water</td>
<td>Utility</td>
</tr>
<tr>
<td>701535</td>
<td>Waste Collection</td>
<td>Third party trash removal services.</td>
</tr>
<tr>
<td>701538</td>
<td>Cable Services</td>
<td>Television cable services.</td>
</tr>
<tr>
<td>701540</td>
<td>Chargebacks Utilities</td>
<td>Used by select departments to charge other departments within the University for the use of their goods and/or services.</td>
</tr>
</tbody>
</table>

**Library Acquisitions**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701605</td>
<td>Library Acquisitions</td>
<td><em>Library use only.</em> Purchases of books, subscriptions, publications, reports, back issues, microfilms, microfiche, etc.</td>
</tr>
</tbody>
</table>

**Fixed Asset Purchases**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701705</td>
<td>Land</td>
<td>Value of property at acquisition plus all incidental costs, including cost of razing existing structures.</td>
</tr>
<tr>
<td>701710</td>
<td>Construction in Progress</td>
<td>Always use when a construction project is ≥ $100,000 and the project crosses fiscal years; <em>consult with Controller’s Office.</em></td>
</tr>
<tr>
<td>701713</td>
<td>Construction in Progress Equipment</td>
<td>For equipment ≥ $5,000 where order, payments, delivery, in-service date, etc. cross fiscal years; includes shipping and installation costs; <em>consult with Controller’s Office.</em></td>
</tr>
<tr>
<td>701715</td>
<td>Artwork and Historical Treasures</td>
<td>Artwork and/or Historical Treasures ≥ $5,000 either purchased or donated to the University, i.e. minerals, sculptures, artwork, etc.</td>
</tr>
<tr>
<td>701720</td>
<td>Buildings</td>
<td>Purchase or construction of all permanent buildings. Includes all fixtures permanently attached to such buildings at time of construction. Project value ≥ $100,000.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
<td>Notes</td>
</tr>
<tr>
<td>--------------</td>
<td>-------------</td>
<td>-------</td>
</tr>
<tr>
<td>701723</td>
<td>Improvements to Buildings</td>
<td>Renovations/additions to existing buildings ≥ $100,000.</td>
</tr>
<tr>
<td>701725</td>
<td>Improvements Other than Buildings</td>
<td>Additions or improvements external to University buildings. Project value ≥ $100,000.</td>
</tr>
<tr>
<td>701730</td>
<td>Non-Instructional Equipment</td>
<td>Non-instructional equipment ≥ $5,000. Including but not limited to computers and software <strong>not</strong> for instructional use; includes shipping and installation costs.</td>
</tr>
<tr>
<td>701735</td>
<td>Instructional Equipment</td>
<td>Instructional Equipment ≥ $5,000. Including but not limited to computers and software for instructional use; includes shipping and installation costs.</td>
</tr>
<tr>
<td>701740</td>
<td>Vehicles</td>
<td>Vehicles ≥ $5,000. (For vehicles &lt; $5,000, see account 701143 Non-Capitalized Vehicles.)</td>
</tr>
<tr>
<td>701745</td>
<td>Capital Lease</td>
<td>Leases are evaluated on an individual basis; consult Controller’s Office.</td>
</tr>
<tr>
<td>701750</td>
<td>Infrastructure</td>
<td>Project value ≥ $100,000 that relates to entire campus, e.g., a tunnel system, a fiber optic network.</td>
</tr>
</tbody>
</table>

### Fees and Services

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>701803</td>
<td>Contractual Obligations</td>
<td>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.</td>
</tr>
<tr>
<td>701804</td>
<td>YSURF Contractual Obligations</td>
<td>Payments made to the Youngstown State University Research Foundation in accordance with a written contract signed by the Vice President of Finance &amp; Business Operations.</td>
</tr>
<tr>
<td>701805</td>
<td>Contractual Fees and Services</td>
<td>Payments made for non-employee services in conformity with a written contract. Speakers, 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 <a href="#">Contract Management</a>.</td>
</tr>
<tr>
<td>701807</td>
<td>Other Fees and Services</td>
<td>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.</td>
</tr>
<tr>
<td>701808</td>
<td>Subawards – Awardee 1</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701809</td>
<td>Subawards – Awardee 2</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701810</td>
<td>Internal Audit</td>
<td>Payments made to the internal audit firm.</td>
</tr>
<tr>
<td>701811</td>
<td>Subawards – Awardee 3</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701812</td>
<td>Subawards – Awardee 4</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701813</td>
<td>Subawards – Awardee 5</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701814</td>
<td>Subawards – Awardee 6</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701815</td>
<td>External Audit</td>
<td>Payments made to the external audit firm.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Details</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td>701816</td>
<td>Subawards – Awardee 7</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701817</td>
<td>Subawards – Awardee 8</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701818</td>
<td>Subawards – Awardee 9</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701819</td>
<td>Subawards – Awardee 10</td>
<td>Payments to recipients of subaward agreements authorized through the Office of Research.</td>
</tr>
<tr>
<td>701820</td>
<td>Legal Fees</td>
<td>Payments made to outside law firms.</td>
</tr>
<tr>
<td>701825</td>
<td>Collection Expense</td>
<td>Cost to collect money owed to the University.</td>
</tr>
<tr>
<td>701830</td>
<td>Bank Fees</td>
<td>Controller’s Office use only. Fees associated with banking &amp; online payment processing fees.</td>
</tr>
<tr>
<td>701833</td>
<td>Currency Transportation</td>
<td>Cost to transport cash to the bank</td>
</tr>
<tr>
<td>701835</td>
<td>General Insurance</td>
<td>Premiums for University insurance coverage, related insurance fees, and other insurance expenses.</td>
</tr>
</tbody>
</table>

### Licenses and Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701851</td>
<td>Radio Programming Fees</td>
<td>WYSU-FM use only. Programming fees for WYSU-FM.</td>
</tr>
<tr>
<td>701853</td>
<td>Licenses &amp; Operating Certificates</td>
<td>Institutional licenses and certificates, e.g., elevator certificates, boiler certificates, controlled substance license, and food service license.</td>
</tr>
<tr>
<td>701855</td>
<td>Software Licenses and Fees</td>
<td>Annual licenses and maintenance costs for the use of software. Includes initial purchase of software.</td>
</tr>
<tr>
<td>701857</td>
<td>Remote Hosting Services</td>
<td>Remote hosting services such as SciQuest.</td>
</tr>
</tbody>
</table>

### Perkins Loan Expenses

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701860</td>
<td>Perkins Loan Expenses</td>
<td>Controller's Office use only.</td>
</tr>
</tbody>
</table>

### Miscellaneous Expenses

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>701901</td>
<td>Leased Vehicles</td>
<td>Leases are evaluated on an individual basis. Consult Controller’s Office.</td>
</tr>
<tr>
<td>701510</td>
<td>Rental of Facilities</td>
<td>Rental of facilities such as halls, gymnasiums, auditoriums, etc.</td>
</tr>
<tr>
<td>701511</td>
<td>Chargebacks Rental of Facilities</td>
<td>Used by select departments to charge other departments within the University for the use of their goods and/or services.</td>
</tr>
<tr>
<td>701905</td>
<td>Campus Security Services</td>
<td>Expenses incurred for special use of campus security services in the auxiliary enterprises and special events areas. Primarily utilized through the chargeback method.</td>
</tr>
<tr>
<td>701907</td>
<td>Chargebacks Campus Security</td>
<td>Used by select departments to charge other departments within the University for the use of their goods and/or services.</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td></td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>701916</td>
<td>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. See also, account 702125, 1098T Scholarship Clearing, for scholarships and monetary awards, based on academic performance, given to YSU students.</td>
<td></td>
</tr>
<tr>
<td>701917</td>
<td>Revenue Sharing. Expenses of an instructional nature, related to formal agreements with other organizations, e.g., St. Elizabeth Health Center.</td>
<td></td>
</tr>
<tr>
<td>701920</td>
<td>Pre-Season Practice. Athletic &amp; Band use only. To record expenses associated with pre-season practice.</td>
<td></td>
</tr>
<tr>
<td>701925</td>
<td>Miscellaneous. Used to record expenses which cannot be logically classified under another account. Used only as a last resort. Usage must be kept to a minimum.</td>
<td></td>
</tr>
<tr>
<td>701926</td>
<td>Volunteer Services. Expenses associated with volunteers.</td>
<td></td>
</tr>
<tr>
<td>701927</td>
<td>Penalties, Late Fees, &amp; Finance Charges. Costs incurred for late filings or late payments of taxes, withholdings, pensions, etc.</td>
<td></td>
</tr>
<tr>
<td>701928</td>
<td>UBIT Tax Expense. Controller’s Office use only.</td>
<td></td>
</tr>
<tr>
<td>701930</td>
<td>Bad Debt Provision. Controller’s Office use only.</td>
<td></td>
</tr>
<tr>
<td>701931</td>
<td>Student Reengagement Expense. Discharge of student debt with HEERF funds. Controller’s Office use only.</td>
<td></td>
</tr>
<tr>
<td>701935</td>
<td>YSUF Gift Transfers. Controller’s Office use only.</td>
<td></td>
</tr>
<tr>
<td>701936</td>
<td>Royalty Income Payments. Controller’s Office use only.</td>
<td></td>
</tr>
<tr>
<td>701937</td>
<td>Intellectual Property Transfer Payment. Controller’s Office use only.</td>
<td></td>
</tr>
<tr>
<td>701941</td>
<td>Rentals Non-Facilities. Equipment rentals.</td>
<td></td>
</tr>
<tr>
<td>701942</td>
<td>Chargebacks. Rental Non Facilities. Used by select departments to charge other departments within the University for the use of their goods and/or services.</td>
<td></td>
</tr>
<tr>
<td>701943</td>
<td>ACE Professional Development without Travel. Payments to third parties for webinars, seminars, self-study courses &amp; 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. See also, account 701308, ACE Travel.</td>
<td></td>
</tr>
<tr>
<td>701944</td>
<td>OEA Professional Development without Travel. Payments to third parties for approved virtual trainings, webinars, etc. with no travel. Where possible, the University should pay for the expenses upfront via PCard purchases rather than through reimbursement to faculty.</td>
<td></td>
</tr>
<tr>
<td>701945</td>
<td>Training Stipend. Payments to individuals for training funded through grants. Subject to 1099 guidelines.</td>
<td></td>
</tr>
<tr>
<td>701946</td>
<td>APAS Professional Development without Travel. Payments to third parties for webinars, seminars, self-study courses &amp; 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. See also, account 701309, APAS Travel.</td>
<td></td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>701947</td>
<td>Professional Development without Travel</td>
<td>Payments to third parties for webinars, seminars, self-study courses &amp;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Continuing Professional Education (CPE) where no travel is involved.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Includes material costs paid by department when fee remission is used.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Does not require processing in Concur. See also, account 701307, Professional</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Development with Travel.</td>
</tr>
<tr>
<td>701948</td>
<td>Sponsorship Expense</td>
<td>Support given to another University department or entity outside of YSU</td>
</tr>
<tr>
<td></td>
<td></td>
<td>in return for the commercial potential associated with that University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>department or entity, e.g., acknowledgement as a sponsor. Sponsorships</td>
</tr>
<tr>
<td></td>
<td></td>
<td>must be consistent with the University's mission, applicable laws, and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ethical practices.</td>
</tr>
<tr>
<td>701949</td>
<td>Fee Voucher</td>
<td>To be used when a grant is paying for non-credit instruction.</td>
</tr>
<tr>
<td>701952</td>
<td>Appraisals Real Estate Taxes</td>
<td>Costs incurred for property appraisals, land surveys, real estate taxes,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>title work, etc.</td>
</tr>
<tr>
<td>701956</td>
<td>Food Service Residents</td>
<td>Auxiliary use only. Food service for residents.</td>
</tr>
<tr>
<td>701958</td>
<td>Guarantees Athletic Events</td>
<td>Athletics use only. Payments to opposing athletic team's institution or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>agents as a result of a signed agreement.</td>
</tr>
<tr>
<td>701959</td>
<td>Federal Programs Admin Cost Allow</td>
<td>Controller's Office use only. Federal Programs Administrative Cost</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Allowance for the Federal Financial Aid Programs.</td>
</tr>
<tr>
<td>701960</td>
<td>Sponsored Programs Indirect Cost Expense</td>
<td>Grants use only. Charges against research projects and other University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>activities which reflect a pro-rata share of costs incurred in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>administering and supporting the research project or activity.</td>
</tr>
<tr>
<td>701972</td>
<td>Contract Copy Services</td>
<td>Kilcawley use only. Contract Copy Services.</td>
</tr>
<tr>
<td>701974</td>
<td>Printing Service Supplies</td>
<td>Printing Services, org 130202 use only. Purchases of paper and other</td>
</tr>
<tr>
<td></td>
<td></td>
<td>supplies used in the operation of the print shop.</td>
</tr>
<tr>
<td>701975</td>
<td>Chargebacks Print Service Supplies</td>
<td>Used by select departments to charge other departments within the University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>for the use of their goods and/or services.</td>
</tr>
<tr>
<td>701976</td>
<td>Miscellaneous Merchandise</td>
<td>Used by select departments. Purchases of miscellaneous items for</td>
</tr>
<tr>
<td></td>
<td></td>
<td>general resale.</td>
</tr>
<tr>
<td>701977</td>
<td>Chargebacks Miscellaneous Merchandise</td>
<td>Used by select departments to charge other departments within the University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>for the use of their goods and/or services.</td>
</tr>
<tr>
<td>701986</td>
<td>Deposits Over Short</td>
<td>To record discrepancies in deposits.</td>
</tr>
<tr>
<td>701988</td>
<td>Auxiliary Overhead Charge</td>
<td>Controller's Office use only. Administrative fees charged to Auxiliary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Enterprises.</td>
</tr>
<tr>
<td>701990</td>
<td>IT Loaner Program Charge</td>
<td>Rental fee or departmental charge for a loaner laptop.</td>
</tr>
<tr>
<td>701991</td>
<td>IT Loaner Program Chargeback</td>
<td>Used by select departments to charge other departments within the University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>for the use of their goods and/or services.</td>
</tr>
<tr>
<td>701992</td>
<td>Loss on Disposition of Fixed Assets</td>
<td>Controller's Office use only.</td>
</tr>
<tr>
<td>701993</td>
<td>Loss/Gain on Impairment of Capital Asset</td>
<td>Controller's Office use only.</td>
</tr>
<tr>
<td>701999</td>
<td>COVID-19 Student Health Center Adj.</td>
<td>Controller's Office use only.</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Notes</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------------------------------------------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>702105</td>
<td>Student Scholarships</td>
<td>Scholarships or grants-in-aid awarded by</td>
</tr>
<tr>
<td></td>
<td></td>
<td>the University. Must flow through the</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Aid System.</td>
</tr>
<tr>
<td>702120</td>
<td>Day Care Services</td>
<td>Financial Aid use only. Reimbursement to</td>
</tr>
<tr>
<td></td>
<td></td>
<td>students for related day care expenses.</td>
</tr>
<tr>
<td>702125</td>
<td>1098T Scholarship Clearing</td>
<td>Scholarships and other monetary awards,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>based on academic performance, given to</td>
</tr>
<tr>
<td></td>
<td></td>
<td>YSU students, e.g., Honors Convocation.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amounts will be added to the financial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>aid package of the student and reported</td>
</tr>
<tr>
<td></td>
<td></td>
<td>on the student’s 1098T. See also, account</td>
</tr>
<tr>
<td></td>
<td></td>
<td>701916, Awards Non-Financial Aid, for</td>
</tr>
<tr>
<td></td>
<td></td>
<td>awards not based on academic performance.</td>
</tr>
<tr>
<td>702130</td>
<td>Athletics Scholarship Clearing</td>
<td>Scholarships awarded for Athletics.</td>
</tr>
<tr>
<td>702135</td>
<td>HEERF Fin Aid</td>
<td>Financial Aid use only</td>
</tr>
<tr>
<td>703110</td>
<td>Strategic Initiatives</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703115</td>
<td>ST Budget Stabilization Reserve</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703120</td>
<td>Vacancy Savings Reserve</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703135</td>
<td>Enhancement Reserve</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703145</td>
<td>Research Incentive Transfer Reserve</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703145</td>
<td>Transfer Account</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703150</td>
<td>Reserve for Inter-Fund Loan</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703160</td>
<td>Student Activities</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703160</td>
<td>Reserve</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703165</td>
<td>Reserve for Uncollected Income</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703170</td>
<td>Gender Equity Reserve</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>703175</td>
<td>Match Funds</td>
<td>Not to be used for expenses.</td>
</tr>
<tr>
<td>704100</td>
<td>Bond Interest</td>
<td>Controller’s Office use only.</td>
</tr>
<tr>
<td>704101</td>
<td>Note Payable Interest</td>
<td>Controller’s Office use only.</td>
</tr>
<tr>
<td>704102</td>
<td>Advance Refunding Interest</td>
<td>Controller’s Office use only.</td>
</tr>
<tr>
<td>704105</td>
<td>Other Interest Expense</td>
<td>Interest expense not included in other</td>
</tr>
<tr>
<td></td>
<td></td>
<td>categories.</td>
</tr>
<tr>
<td>704111</td>
<td>Loss on Advance Refunding of Bonds</td>
<td>Controller’s Office use only.</td>
</tr>
<tr>
<td>704115</td>
<td>Loss on Related Entity Purchase</td>
<td>Controller’s Office use only.</td>
</tr>
<tr>
<td>705100</td>
<td>Depreciation Expense</td>
<td>Controller’s Office use only.</td>
</tr>
<tr>
<td>705200</td>
<td>Amortization Expense</td>
<td>Controller’s Office use only.</td>
</tr>
</tbody>
</table>

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