

EXPENSE ACCOUNT CODE DEFINITIONS

Labor	
Salary Expense (61xxx series)	
61002	Salary Expense Budget
61003	Dept Guarantee Salary and Benefits
61004	Projected CT Salary and Benefits
Administrative and Staff (611xx series)	
61102	Administrative - Unclassified (Regular), Full Contract (Regular), Limited Contract (Regular), Salaried (Regular) employees who have an employment contract approved by the Board of Trustees.
61103	Classified Exempt - Classified (Regular) and Unclassified (Regular) employees whose duties are of a professional or technical nature. Persons in these positions possess special education, certification or experience.
61104	Bargaining Unit CWA - Classified employees whose duties are in one of the following categories: clerical, custodial, maintenance and secretarial and are in the Communication Workers of America bargaining unit.
61105	Provisional Administrative - Temporarily funded administrative positions.
61106	Police Officers - Classified employees who are members of the UTPPA bargaining unit for police officers.
61107	Post Doctoral Associate - Persons possessing PhD's who are under contract to conduct research or other academic work.
61108	Police Officers (HSC) - Classified employees.
61109	Bargaining Unit (AFSCME) - Classified employees whose duties are in one of the following categories: clerical, custodial, maintenance and secretarial and are in the American Federation of State, County, and Municipal Employees bargaining unit.
61110	Administrative Staff - HSC
61111	Classified Salaried Non Union FT
61112	Classified Salaried Non Union PT
61113	Classified Exempt Non Union HSC

61114	Unclassified Hourly Non Union HSC
Faculty and Faculty Administrative (612xx series)	
61202	Full-Time Faculty - 12 months - Contractual instructional and research faculty with regular fiscal year AAUP contracts.
61203	Full-Time Faculty - 9 months - Contractual instructional and research faculty with special or regular academic year AAUP contracts.
61204	Faculty Summer - Contractual instructional and research faculty with regular academic year contracts who also teach summer sessions.
61205	Faculty Visiting - Contractual instructional faculty with one semester or one academic year contracts.
61206	Full-Time Faculty Administration - 12 months - Contractual instructional and research faculty with regular fiscal year AAUP contracts.
61207	Full-Time Faculty Administration - 9 months - Contractual instructional and research faculty with special or regular academic year AAUP contracts.
61208	Full-Time Faculty (Non-Union) - 12 months - Contractual instructional and research faculty with regular fiscal year contracts.
61209	Full-Time Faculty (Non-Union) - 9 months - Contractual instructional and research faculty with special or regular academic year contracts.
61210	Full-Time Faculty (Stipend) - 9 months - Contractual instructional and research faculty with special or regular academic year contracts.
61211	Full-Time Faculty (Superannuate) - 9 months - Contractual instructional and research faculty with special or regular academic year contracts.
61212	Full-Time Faculty (Lecturer) - 9 months - Contractual instructional and research faculty with special or regular academic year contracts.
61213	Part-Time Faculty - Employment of instructional faculty on a semester-to-semester basis, summer excluded. The number of credit hours taught is unrestricted; however, all employees in this classification must be enrolled in the State Teachers Retirement System (STRS).
61214	Part-Time Faculty--Summer - Employment of instructional faculty for any scheduled summer session. The number of credit hours taught is unrestricted; however, all employees in this classification must be enrolled in the State Teachers Retirement System (STRS).
61215	Full-Time Faculty (Stipend) - 12 months - Contractual instructional and research faculty with regular fiscal year contracts.

61216	Faculty 10 Month
61217	Admin Appointment HSC
61218	Faculty 12 Month Non Union HSC
Student Employment (613xx series)	
61302	Graduate Teaching Assistant - Stipends for graduate students with instructional duties pursuing a masters or law degree.
61303	Graduate Teaching Assistant Doctoral - Stipends for graduate students with instructional duties pursuing a doctorate degree.
61304	Graduate Teaching Assistant Summer - Stipends for graduate students, masters, law or doctoral degree, with instructional duties during summer sessions.
61305	Graduate Non-Teaching Assistant - Stipends for graduate students with non-instructional duties pursuing a masters or law degree.
61306	Graduate Non-Teaching Assistant Doctoral - Stipends for graduate students with non-instructional duties pursuing a doctorate degree.
61307	Graduate Non-Teaching Assistant Summer - Stipends for graduate students; masters, law or doctoral degree, with non-instructional duties during summer sessions.
61308	Student Employee - Part-time employee enrolled as a University of Toledo student. Student must be enrolled and regularly attending classes at least half time (6 credit hours).
61309	Interns - University of Toledo students working under contract, as internship experience, in their academic studies area.
61310	College Work-Study Students - For the Office of Grants Accounting use only.
61311	Non-exempt Student Employees - Part-time employees enrolled as a University of Toledo student who are enrolled for five or fewer hours or who were enrolled in the prior term and are registered in the subsequent term.
61312	Residents - Payroll for Residents. Some Residents work in UT's Medical Center, others work in other area hospitals and their payroll expense is billed to the hospital where they are performing their residency.
61313	Research Assistant Doctoral Summer. Stipends for graduate students, masters, law or doctoral degree, with instructional duties during summer sessions.

61314	Administrative Masters - Stipends for graduate students with non-instructional duties pursuing a masters or law degree.
61315	Administrative Masters Summer - Stipends for graduate students; masters, law or doctoral degree, with non-instructional duties during summer sessions.
61316	Administrative Doctoral - Stipends for graduate students with non-instructional duties pursuing a doctorate degree.
61317	Administrative Doctoral Summer - Stipends for graduate students with non-instructional duties pursuing a doctorate degree.
61318	Intern Masters Summer - University of Toledo students working under contract, as internship experience, in their academic studies area.
61319	Intern Doctoral - University of Toledo students working under contract, as internship experience, in their academic studies area.
61320	Intern Doctoral Summer - University of Toledo students working under contract, as internship experience, in their academic studies area.
61321	Intern Undergraduate - University of Toledo students working under contract, as internship experience, in their academic studies area.
61322	Residents - University of Toledo students working under contract, as resident experience, in their academic studies area.
Overtime and Special Compensation (614xx series)	
61402	Overtime & Premium Earned Classified Exempt - Overtime for 61103 classified exempt employees.
61403	Overtime Police Officers - Overtime for 61106 & 61108 police officers.
61404	Overtime CWA Bargaining Unit - Overtime for 61104 classified employees.
61405	Overtime Part-Time Employees - Overtime for 61902 Intermittent Call-In or 61903 Non-Student Part Time employees.
61406	Special Compensation STRS - compensation paid to employees and faculty performing additional duties, which qualify for STRS; e.g. part-time instructor.
61407	Special Compensation PERS - compensation paid to employees and faculty performing additional duties, which qualify for PERS; e.g. part-time instructor.
61408	Faculty Fellowships OPERS - One-time monetary awards granted faculty

	for success in competition or for excellence in an academic area.
61409	Faculty Fellowships STRS - One-time monetary awards granted faculty for success in competition or for excellence in an academic area.
61410	Overtime - AFSCME Bargaining Unit.
61411	Compensatory Time - Paid
61412	Holiday Compensatory Time - Paid
61413	Cell Phone Compensation
Patient Care (615xx series)	
61502	Nurse - Staff
61503	Nurse - LPN
61504	Medical Assistants
61505	Patient Care Aides
61506	Patient Care - Technicians
61507	Patient Care - Therapists
61509	Student - Nursing Assistants
61510	Nursing Interns
61511	Hospital Aide
61512	Patient Care - Non-AFSCME
61513	Patient Care - Other
61514	Clinical Associates
61515	Contingent Nurse
61516	Nurse - Non Union
Other (619xx series)	
61902	Intermittent Call-In - Employees who are called in by various departments for an expressed period of work that will range from 240 hours up to approximately 1,000 hours per calendar year; e.g. employees that work only during registration.
61903	Non-Student/Part Time - Non-student employees who are expected to work less than 240 hours per calendar year.

61904	Non-Wage Payments - This account is used to make regular periodic (bi-weekly) monetary grants (stipends) to certain executive officers or other members of a student organization who provide continuous, valuable service; e.g., student government body, student judicial council, etc.
61905	Interdepartmental Labor - Labor expenditures that have been expensed to one department and that are charged to another department through a journal entry processed through General Accounting; e.g. police offices providing security at athletic events.
61906	Salary Reserve (Budget)
61907	Vacation Time - Paid
61908	Vacation Earned
61909	Accrued Wages - Estimate for wages earned but not yet paid.
Fringe Benefits (63xxx series)	
63002	Fringe Benefits - Pooled - Combine percentage rate for fringe benefits available to University employees as determined by their employment status. Benefits included are insurances for medical, prescription drugs, vision care, group life, and dental, retirement, educational, and government fringes.
Fringes Through Payroll (631xx series)	
63101	Benefit Suspense Expense
63102	Payroll Deduction Suspense
63110	STRS and Government Fringes - Retirement charges paid by the University to STRS, STRS, ARP and associated government fringes. STRS Retire Cont - 10.19%. STRS Retire Cont - 15.23%. ARP
63111	PERS and Government Fringes - Retirement charges paid by the University to PERS, PERS, ARP and associated government fringes. PERS Retire Cont-Non-Con1 13. PERS Salary Reduct Comp Tim. ARP
63112	ARP and Government Fringes - Retirement charges paid by the University to ARP and associated government fringes.
63113	LEO and Government Fringes - Retirement charges paid by the University to LEO and associated government fringes.
63130	Educational Benefits - Instructional fee waivers for employees and employee dependents.
63131	Educational Benefits--Grant - Instructional fee waivers for employees

	who are paid through a grant.
63140	Medical Benefits - Health benefits paid by the University for group life, hospitalization, prescriptions, dental, vision and parking.
63141	Medical-Imputed Income
63145	Medical - HSC - Paramount-Alliance, Paramount Health Ins., Paramount Flex+, Group Life Insurance, Optical Plan, Dental Plan, Group Life Ins-Executive, Group Life Ins-Non-Contract, Group Life Ins-Retiree, Employee Pharmacy Benefit.
63146	Retiree Life Insurance
63147	Pharmacy Plan
63150	Fringes Paid to Government - All fringe benefits paid to governmental units including worker's compensation, unemployment, and Medicare for employees not required to participate in the retirement programs.
63160	Parking
63170	Fringe Benefit Accrual
63199	Fringe Benefits - Grant Conversion
Fringes Through Student System (632xx series)	
63201	Student Benefits, Fees & Other - Other benefits & fees allowed by Granting Agency not identified above; e.g. health insurance, tuition and fees to outside vendors.
63202	Graduate Assistant Fee Payment - Payment of instructional, general and technical fees for courses taken by graduate assistants.
63203	Fee Pay--Grad Assistant - Grant
63204	Board - Payment for meals of residence hall advisors who live in the residence hall.
63205	Room - Payment for housing of residence hall advisors who live in the residence hall.
Other Fringes (639xx series)	
63901	Accrued Sick and Vacation Time - The change in unused sick and vacation time for the fiscal year.
63902	Vacation Payout
63903	Sick Payout

63907	Vacation Time Paid
63908	Vacation Time Earned
63911	Retirement Incentive Plan--Faculty - Payments for Early Retirement Incentive Plan under which the University may purchase up to a maximum of five years of service in the State Teachers Retirement System (STRS) for those qualified to participate.
63912	Retirement Incentive Plan--Staff - Payments for Early Retirement Incentive Plan under which the University may purchase up to a maximum of five years of service in the Public Employees Retirement System (PERS) for those qualified to participate.
63921	College Work Study (CWS) Students --Retirement - For Grants use only.
63922	College Work Study (CWS) Students--Benefits - For Grants use only.
63999	Benefits Reserve
Direct Expenditures	
Outside Purchased Services (71xxx series)	
71002	Salary Expense Budget
Professional Services (711xx series)	
71101	Capital Projects Local Administrative Fee - Administrative fee charge to projects expensed through the plant fund.
71102	Capital Projects State Administrative Fee - Same as Local (above) but for State funded projects
71103	Architect Fees - Payments to associate architects, the State Architect and the Division of Public Works.
71104	Audit Fees - Payments to external auditors.
71105	Consultant Fees - Payments to external parties called upon to advise the University on their areas of expertise.
71106	Employment Contractors - Payments to individuals or companies for temporary work; e.g. off-duty city police, temporary agencies, game officials.
71107	Entertainment Contractors - Payments to individual or companies providing entertainment services at University held functions; e.g. clowns, musicians, etc.
71108	Legal Fees - Payments to external legal counsel.

71109	Affiliated Institutions - Payments to another institution for services provided to the University for instructional activities, e.g. Art museum, grant agencies.
71110	Medical Services - Payments for medical treatment.
71111	Collection Costs - Payments to an outside agency for expenses related to the collection of outstanding accounts receivable.
71112	Bank & Investment Management Fee - Service fees paid on University held bank accounts.
71113	Honorarium - Payment to outsiders who provide educational or cultural service and/or programming e.g. speakers, symposium presenters, workshop presenters, lecturers, etc.
71114	Compensatory Stipend - Payment made to participants of symposiums, research studies and workshops.
71115	Critic Teachers - Payments to cooperating and teaching participants in the College of Education and Allied Professions, e.g., student teachers.
71116	Instructional Fees - Payments made to an outside individual who comes in to teach a class on a specific topic, e.g., payment made to someone teaching a CPR class
71117	Agency - Temporary Services - Payment made for temporary employees
71118	Data Processing Services - Payments made to an outside firm to process data.
71119	Outside Lab Test - Payments made for tests that have to be sent to an outside lab.
71120	Laundry Services - Payments made for laundry service for the Medical Center.
71121	Outside Purchased Services - payments made for purchased services that are not covered by any of the other outside purchased services account codes.
71122	Royalty Payments
71123	Professional Services
71124	IRB Review Service
Grant Sub Contractor (712xx series)	
71201	Grant Sub Contractor <\$25,000 - Account codes 71201 through 71209 are for individual subcontractors on a grant. Grants Accounting will

	determine usage.
71202	Grant Sub Contractor
71203	Grant Sub Contractor
71204	Grant Sub Contractor
71205	Grant Sub Contractor
71206	Grant Sub Contractor
71207	Grant Sub Contractor
71208	Grant Sub Contractor
71209	Grant Sub Contractor
71211	Grant Sub Contractor >\$25,000 - Account codes 71211 through 71219 are for individual subcontractors on a grant. Grants Accounting will determine usage.
71212	Grant Sub Contractor >\$25,000
71213	Grant Sub Contractor >\$25,000
71214	Grant Sub Contractor >\$25,000
71215	Grant Sub Contractor >\$25,000
71216	Grant Sub Contractor >\$25,000
71217	Grant Sub Contractor >\$25,000
71218	Grant Sub Contractor >\$25,000
71219	Grant Sub Contractor >\$25,000
Supplies and Non-Capital Equipment (72xxx series)	
72002	Pooled Budget - Supplies and Non-Capital Equipment Available balance for supplies and equipment under \$5,000 from which transfers occur automatically into actual 72xxx account codes to cover expenditures and/or encumbrances applicable to those specific account codes. No expenditures may be made directly from this account code and no automatic transfers will occur if funds have been budgeted into a specific 72xxx account code.
Department Supplies (721xx series)	
72102	Supplies - Supplies purchased for instructional and administration usage; e.g. pencils, pens, production costs, etc.

72103	Equipment Rentals - Rental of equipment.
72104	Computer Supplies - Computer related supplies and software purchased for instructional and administrative usage.
72105	Films, Slides, Record, Photo Graphics, Audio/Visual Services, Etc. - Various forms of media presentation or materials used in class instruction or as supplies in non-academic offices.
72106	Maintenance Supplies - Supplies used for the maintenance of the University's buildings and grounds.
72107	Uniforms - Clothing or safety equipment required for all University operations; e.g. custodial, maintenance, or security personnel.
72108	Parts and Other Supplies - Parts and other supplies related to the operation and maintenance of University-owned vehicles within the physical plant departments.
72109	Gas & Lubricants - Gasoline and lubricants related to the operation and maintenance of University-owned vehicles within the physical plant departments.
72110	Linen - Cloth items used in the operation of dormitories and food service.
72111	Athletic Supplies and Equipment - Recurring purchases of supplies and equipment used in athletic and intramural sport programs; e.g. uniforms.
72112	Athletic Medical Supplies - Supplies used to treat various medical conditions.
72113	Electronic Resources - Costs of improving or updating the card catalog of the University libraries.
72114	Coaches Apparel & Misc
72115	Supplies Recreation Center
72116	Computer Software <\$5,000
Non-Capital Equipment (722xx series)	
72202	Office Equipment
72203	Computer Equipment
72204	Maintenance Equipment
72205	Hospital Equipment - All equipment used in the University Hospital that has a unit cost <\$5,000. Note: If equipment is a component of a larger piece of equipment with a total value >\$5,000, it should be capitalized and

	charged to the appropriate account code in the 78xxx series.
Maintenance & Repair Agreements (723xx series)	
72201	Minor Renovations - Repair costs for equipment, furniture and fixtures including service contracts.
72302	Repair Services - Repair costs for equipment, furniture and fixtures including service contracts.
72303	Computer Maintenance - Cost of maintaining, repairing and updating computer equipment and software; e.g. networking fees
72304	Permits and Licenses - Cost for permits and licenses.
72305	Operating Lease Expense - Cost of operating leases
72306	Maintenance Agreements
Grant Supplies Non Capital Equip (724xx series)	
72402	Research Supplies - Supplies used in separately budgeted academic research; e.g. misc. supplies, reference materials, publications, abstracts, books, animal care, etc.
72403	Research Equipment Repairs - Repairs made to equipment used in separately budget academic research ONLY if approved & specifically budgeted for.
72404	Research Equipment Rentals - Rental of equipment used in separately budgeted academic research.
72405	Research Computer Supplies - Supplies, software and software licenses obtained from Information Technology or outside vendors used in separately budgeted academic research.
72406	Research Computer Maintenance - Cost of maintaining, repairing and updating computer equipment, software and software licenses; e.g. networking fees ONLY if approved and specifically budgeted for.
72407	Research Films, Slides, Records, etc. - Various forms of media presentation or materials used in separately budgeted academic research.
72408	Research Equipment (under \$5,000) - Equipment used in separately budgeted academic research activities specifically organized to produce research outcomes, whether commissioned by an external agency to the University or separately budgeted by an organizational unit within the University with a cost less than \$5,000.
72409	Research Equipment - Equipment used in separately budgeted academic research activities specifically organized to produce research outcomes.

	Equipment defined by the funding agency with a unit price less than \$5,000 that must be reported separately as specified by the granting agency.
72410	Research Computer Equipment - Computer equipment used in separately budgeted academic research activities specifically organized to produce research outcomes, whether commissioned by an external agency to the University or separately budgeted by an organizational unit within the University with a cost less than \$5,000.
72411	Supplies - Grant Activity 1
72412	Supplies - Grant Activity 2
72413	Supplies - Grant Activity 3
72414	Supplies - Grant Activity 4
72415	Supplies - Grant Activity 5
72416	Supplies - Grant Activity 6
72417	Supplies - Grant Activity 7
72418	Supplies - Grant Activity 8
72419	Supplies - Grant Activity 9
Medical Supplies (725xx series)	
72501	Supplies - Lab
72502	Supplies - Drugs
72503	Supplies - Oxygen & Gases
72504	Supplies - Blood
72505	Supplies - X-Ray Film
72506	Supplies - Radioisotope
72507	Supplies - Medical
72508	Supplies - Medical
72509	Supplies - Medical
72510	Supplies - Maintenance
72511	Supplies - Housekeeping
72512	Supplies - Chemicals, Reagent

72513	Supplies - Misc Medical
72514	Supplies - Gloves
72515	Supplies - Endoscopy Supplies
72516	Supplies - Media
72517	Supplies - Network
72518	Supplies - Uniforms
72519	Supplies - Contrast Agents
72520	Supplies - Orthopedic Implants
72521	Supplies - Orthopedic Other De
72522	Supplies - Pacemakers
72523	Supplies - AICD's
72524	Supplies - Cardiovascular Ste
72525	Supplies - Heart Valves
72526	Supplies - Surgical Packs & She
72527	Supplies - Surgical Instruments
72528	Supplies - Dietary
72529	Supplies - Paper & Plastics
72530	Supplies - Sutures
72531	Supplies - Endomechanicals
72532	Supplies - Ortho Impl-Hips
72533	Supplies - Ortho Impl-Knees
72534	Supplies - Ortho Impl-Comp De
72535	Supplies - Ortho Impl-Ext Fix
72536	Supplies - Misc Medical
72537	Supplies - Misc Medical
Supplies - Other (729xx series)	
72902	Licenses - Fees for licenses that are mandated by governmental agencies for the operation of University owned vehicles (license plates), those

	required for employment and safety and health regulations (CDL, pesticide, radioactive materials, boiler, and elevators).
72903	Trade Supplies
72999	Supplies--other - Costs of supplies, which do not fit into any of the above categories (office/instructional, athletic, research or card catalog).
Seminars and Travel (73xxx series)	
73002	Pooled Budget - Seminars Travel Available balance for travel and seminars from which transfers occur automatically into actual 731xx account codes to cover expenditures and/or encumbrances applicable to those specific account codes. No expenditures may be made directly from this account code and no automatic transfers will occur if funds have been budgeted into the specific applicable 73xxx account code.
Seminars and Travel - Employees (731xx series)	
73102	Travel - Employee - Foreign - Payment made by the University for expenses incurred by employees traveling outside the United States; e.g. meals, lodging, transportation, registration fees, etc.
73103	Conferences, Committees, Etc.--Domestic - Payments made by the University for individual expenses incurred by employees traveling within the continental U.S. to functions such as meetings, workshops, seminars and conferences or other official business; e.g. meals, lodging, transportation, registration fees, etc. (NOTE: Expenses incurred for outside guests should be charged to account code 73402.)
73104	Seminar - Employee
73105	Meal Reimbursement - Employee
73106	Gasoline, Lubricants, Parts, and Other Supplies - Gasoline, lubricants, parts and labor expense, and other supplies related to the operation and maintenance of University- owned vehicles.
73107	Moving Faculty/Staff - Approved costs of moving new faculty and staff.
73108	Lease - Vehicles
Seminars and Travel - Non-Employees (732xx series)	
73202	Student Teacher Supervisors - Reimbursement of transportation expenses for faculty members in the College of Education who drive to area schools to supervise student teachers.
73203	Student Travel - All travel costs incurred in connection with academic, instruction related trips; e.g. geology department's annual trip out west.

73204	Interviewing Faculty/Staff - Payments made by the University for meals, lodging, and transportation expenses of prospective faculty and staff traveling to the university.
73205	Seminar - Non-Employee
73206	Travel - Non-Employee
73207	Meal Reimbursement - Non-Employee
73208	Travel - Trainee
73209	Travel - Visitors
Travel - Recruitment and Team (733xx series)	
73302	Recruiting Students - Allowable travel expenses incurred in recruiting prospective students.
73303	Recruiting Students-Special - Payments to faculty and staff for meals, lodging, and transportation expenses of recruiting students of special interest to the University, such as National Merit Scholars.
73304	Athletic Team Travel - All travel costs incurred in connection with the participation in intercollegiate athletic events, e.g. food, travel and lodging.
73305	Scouting--Athletic - Payments made by the athletic department for viewing opposing teams.
73306	Recruiting - Recruiting expense for doctors and students
Sponsored Events (734xx series)	
73402	Entertainment - Costs incurred in extending hospitality to University guests or in University sponsored events including non-cash recognition to speakers or participants; e.g. lodging, meals, transportation, etc.
73403	Awards and Banquets - Special recognition given to outstanding achievement by faculty, staff and students.
73404	Sponsored Seminars
Travel - Grant Activity (735xx series)	
73521	Travel - Grant Activity 1
73522	Travel - Grant Activity 2
73523	Travel - Grant Activity 3
73524	Travel - Grant Activity 4

73525	Travel - Grant Activity 5
73526	Travel - Grant Activity 6
73527	Travel - Grant Activity 7
73529	Travel - Grant Activity 9
73538	Travel - Grant Activity 8
Travel - Other (739xx series)	
73901	Trade Travel Other
73902	Trade Vehicles
73999	Travel-Other - Other costs related to travel and entertainment that do not fit into any of the above categories; e.g. profit splits for seminars, Residence Life Prevention Office program.
79303	Trade Meals
79304	Trade Tents
Information and Communication (74xxx series)	
74002	Pooled Budget - Information and Communication Available balance for information and communications from which transfers occur automatically into actual 74xxx account codes to cover expenditures and/or encumbrances applicable to those specific account codes. No expenditures may be made directly from this account code and no automatic transfers will occur if funds have been budgeted into the specific applicable 74xxx account code.
Information Expenditures (741xx series)	
74102	Subscriptions - Purchase of professional periodicals and newspapers ordered in the name of the University.
74103	Dues - Institutional membership in professional organizations. DOES NOT cover individual membership, licenses or certifications.
74104	Reports, Brochures, etc. - The cost of printed materials obtained and used to promote the advancement of the University to the general public; e.g. banners, signs, brochures, etc.
74105	Abstract Fees - The cost of printing and publication of abstracts for grants.
74106	Photocopies/Printing - Photocopies and printing which are obtained from the University's Print Shop, departmental copying machines or outside

	vendors.
74107	Advertising - Advertising for the purpose of promoting the University through various forms of media, e.g. newspapers, television, mailing lists, etc.
74108	Promo Advertising
Communication Expenditures (742xx series)	
74202	Telephone Equipment and Installation - The monthly cost of telephone services, equipment and installation services.
74203	Telephone--Long Distance - The cost of long distance telephone calls.
74204	Telephone--Local Service - The cost of local telephone call outside the service area of the University-owned switch.
74205	Cell Phones - Cost of cell phone equipment and usage.
74206	Electronic Communications - the cost of electronic communications; e.g. telephone conferences, AOL fees, etc.
Delivery Expenditures (743xx series)	
74302	Postage - The cost of all postal fees and shipping charges for items sent through the U.S. Postal Service.
74303	Freight and Delivery Service - The cost incurred for freight and special delivery service; e.g., UPS, Federal Express, etc.
Library Materials (744xx series)	
74402	Library Books - The cost of books ordered on an individual basis by the University libraries.
74403	Library Periodicals - Subscription costs for magazines, newspapers, publication, reports, back issues, etc., which are to be housed permanently in the University libraries.
74404	Library Electronic Resources - The cost of electronic subscriptions purchased by the University libraries.
74405	Library Bindings - The library's cost of receiving volumes or series of books directly from the publisher on a prepaid contractual basis.
74406	Library Standing Orders - The library's cost of receiving volumes or series of books directly from the publisher on a prepaid contractual basis.
74407	Library Approval Plan - The library's cost of receiving books from a jobber whom sends the University books that match a profile of the

	University's colleges and academic department needs and interests.
Information Communication - Other (749xx series)	
74902	Trade Ads - MC
74903	Trade Printing
74999	Information/Communication Other - MC
79402	Trade Ads - HSC
79499	Information/Communication Other - HSC
Occupancy (75xxx series)	
75002	Pool Occupancy
Maintenance and Repair (751xx series)	
75102	Building and Grounds--Non-Contractual--Maintenance and Repairs - The cost of service such as air conditioning, carpentry, electrical, heating, locks, painting, plumbing, refrigeration, extermination service, etc. provided for by Physical Plant Department.
75103	Building and Ground--Contractual--Maintenance and Repairs - The cost of service such as air conditioning, carpentry, electrical, heating, locks, painting, plumbing, refrigeration, extermination service, etc. provided for by outside contractors.
75104	Elevator and Conveyor Service - The costs of maintaining and repairing elevators and conveyors and their related equipment such as motors, pulleys, cables, etc.
75105	Equipment--Non-Contractual--Maintenance and Repairs - The cost of maintaining and repairing equipment used in the maintenance and repair of building and grounds, furnishing and equipment, amusement and dining facilities, etc., provided for by the Physical Plant Department.
75106	Equipment--Contractual--Maintenance and Repairs - The cost of maintaining and repairing equipment used in the maintenance and repair of building and grounds, furnishing and equipment, amusement and dining facilities, etc., provided for by outside contractors.
75107	Maintenance Equipment Rental - The cost of renting maintenance equipment
75108	Maintenance/Repairs - Vehicles
Facility Rental (752xx series)	

75202	Facility Rentals and Leases - The cost of renting or leasing space on or off campus; e.g. storage for boats, placement office, etc.
Utilities (753xx series)	
75302	Condensate Heat - Heat generated by steam produced at the central steam plant.
75303	Natural Gas - Natural gas consumed by boilers, furnaces, and process equipment.
75304	Electricity - Electrical charges for lights and power including heating and cooling at the Scott Park campus.
75305	Water and Sanitary Sewage - Water and sanitary sewer charges as charged by the city of Toledo.
75306	Chilled Water - Air conditioning and process chilled water generated from the central chilled water plant.
75307	Waste Collection - Charges for waste collections.
75308	Coal
75309	Other Utilities
Scholarships & Fees (76xxx series)	
Scholarships (761xx series)	
76102	Scholarships and Fees - Payments of academic scholarships for University instructional, general, and other student fees for recipients such as athletes, Presidential scholars and National Merit Scholarship winners.
76103	Non-Credit Program Scholarship - Scholarship expense offered for non-credit programs e.g. registration fee for Rocket Launch.
76104	Books - Payments for books for students receiving full scholarship.
76105	Scholarship - Meals
Room And Board (762xx series)	
76202	Room - Off-campus - Payment for housing off the premises of the University for student athletes.
76203	Board - Off-Campus - Payments for meals off the premises of the University for student athletes.
76204	Room - On-Campus - Payments for housing of scholarship recipients such as student athletes, Presidential scholars, and National Merit

	Scholarship winners.
76205	Board - On-Campus - Payments for meals of scholarship recipients such as student athletes, Presidential scholars, and National Merit Scholarship winners.
76206	Room - Pre-Season - Payments for housing of athletes prior to the beginning of fall semester.
76207	Board - Pre-Season - Payments for meals of athletes prior to the beginning of fall semester.
Other Student Aid (769xx series)	
76902	Stipends - Payments to students for their educational costs with no conditions attached; e.g. student is given a scholarship by an organization, fellowships. Payments for service/work are to use the appropriate account code in the 61000 series.
76903	Loans-Students - Payments to students for their educational costs after receiving notification from the Financial Aid Office that the loan application to borrow has been approved.
76904	Post Placement Award
Miscellaneous Expenditures (77xxx series)	
77002	Pool--Miscellaneous
Insurance and Real Estate Taxes (771xx series)	
77102	Insurance--General - Premiums paid by the University for general liability, hazard, and automobile insurance.
77103	Replacement of Stolen or Damaged Items - Replacement costs for items stolen or damaged items that were not insured.
77104	Real Estate Taxes - Payment made to the County Auditor for properties owned by the University, which are not exempt from the taxes or assessments on real estate.
Debt Related Expenditures (772xx series)	
77202	Interest Expense-Debt Agreements - Interest payments on the University's outstanding bond issues.
77203	Paying--Agent Fees - Payments to trustee banks or other institutions for handling the payments of principal and interest to the holders of University bonds.
77204	Amortization-Bond Issuance Costs.

77205	Amortization of Debt - Principal payments on the University's outstanding bond issues.
Miscellaneous Expenditures (773xx series)	
77302	Varsity Games - Costs for the general operation of intercollegiate athletic events at the varsity level, which do not fit the criteria of any other account codes (salaries, supplies and equipment, travel, etc.)
77303	Guarantees and Options - Payments to opposing teams for participating in intercollegiate athletic events.
77304	Off-Campus Outreach - Separate contingency for off campus courses through University College.
77305	Grant Patient Care Activity
77306	Grant Non-Patient Care Activity
77307	Misc Expense - Operating
77308	Expense Adjustment
77309	Settlement
77310	Payroll Late Fee
Purchases for Resale (774xx series)	
77402	Text Books - The cost of new books, including shipping charges, which have been purchased for resale.
77403	Paperbacks - The cost of soft cover books, including shipping, purchased for resale.
77404	Trade Books - The cost of used books, including shipping charges, which have been purchased for resale.
77405	Computer Items - Items purchased by computer services for resale, e.g. computer equipment, replacement parts, etc.
77406	Supplies - The cost of items, including shipping charges, which are of general use to the students, faculty and staff; e.g. school supplies, medicine over the counter and prescription, candy, etc.
77407	Clothing - The cost of wearing apparel, including shipping charges, with or without the University logo on it.
77408	Cost of Goods Sold
Interdepartmental Sales (775xx series)	

77502	Departmental Sales Expenditure Credit - Revenue generated through the sales and services between departments in the same fund group.
77503	Telephone Equipment Expenditure Credit - Revenue generated through the sales of telephone equipment through the department of Telecommunications and departments in the same fund group.
77504	Computer Hardware Sales Expenditure Credit - Revenue generated through the sales of computer hardware through the department of computer services and departments in the same fund group.
77505	Computer Software Sales Expenditure Credit - Revenue generated through the sales of computer hardware through the department of computer services and departments in the same fund group.
77506	Departmental Cross Charge
Inventory Adjustment Categories (776xx series)	
77602	Misc Write Offs
77603	Item Cost Var Suspense
77604	Invoice Tolerance
77605	Match Write off
77606	Matched Not Received
77607	Returns Suspense
77608	Adjustment
77609	Cost Variance
77610	Physical Inv Variance
77611	Intransit
77612	Inspection Hold
77613	Inventory Receipt Archival
77614	Inventory Match Prepay Difference
Capital Expenditures and Depreciation (78xxx series)	
78002	Pool - Capitalized Equipment
Depreciation Expenditure (781xx series)	
78110	Depreciation - Buildings

78120	Depreciation - Equipment
78130	Depreciation Expense - Infrastructure, signage, roads, sidewalks and telephone/information highway
78140	Depreciation Expense - Land Improvements
78150	Depreciation Expense - Software
78160	Depreciation Expense - Leasehold Improvements
Capitalized Expenditures (782xx series)	
78202	Land - Land purchased by the University.
78203	Building Construction - The cost of projects, which result in the construction of new or substantial changes in the physical characteristics of existing University buildings.
78204	Capitalized Equipment - Items that have a unit cost of at least \$5,000 and have a useful life greater than one year. This will include instructional equipment, maintenance equipment, motor vehicles (automobiles, buses, trucks, etc.), building equipment (heating/air conditioning), recreational facilities (pool tables, video games, etc.), dining facilities (tables, chairs, kitchen equipment, etc.), and computer equipment (electronic equipment for instructional or administration usage).
78205	Capital Leases - Payment for items that are to be capitalized under the above categories that have been purchased through a lease or payment plan.
78206	Computer Software and Licenses - Initial purchase of computer software site licenses which have a unit cost of a least \$100,000 and a useful life greater than one year. Does not include maintenance fees that should be charged to account code 72303.
78207	Infrastructure Construction.
78208	Land Improvement Construction.
78209	Building Purchases
Capitalized Grant Equipment (784xx series)	
78402	Research Equipment - Cost of equipment used for separately budgeted research activities specifically organized to produce research outcomes, whether commissioned by an agency external to the University or separately budgeted by an organizational unit within the University; e.g. telescopes, microscopes, lasers, etc.

78403	Research Computer Equipment - Computer equipment used in separately budgeted academic research that has a unit cost of at least \$5,000 and a useful life greater than one year.
78404	Research Computer Software Licenses - Initial purchase of computer software site licenses which have a unit cost of at least \$5,000 and a useful life greater than one year. Does not include maintenance fees that should be charged to account code 72406.
78405	Grantor Equipment - Equipment on loan to the University to be used for a specific period of research and to be returned tot he grantor at the end of specified period.
Non-Pooled Expenditures (79xxx series)	
Indirect Cost Recovery Grants (791xx series)	
79101	Indirect Cost Recovery Grants Pool - Allowable reimbursement of costs as determined by the granting agency.
79110	Indirect Cost Recovery Grants-University - University share of allowable reimbursement of costs as determined by the granting agency.
79111	Indirect Cost Recovery Grants-University - University share of allowable reimbursement of costs as determined by the granting agency.
79112	Indirect Cost Recovery Grants-University - University share of allowable reimbursement of costs as determined by the granting agency.
79113	Indirect Cost Recovery Grants -University - University share of allowable reimbursement of costs as determined by the granting agency.
79114	Indirect Cost Recovery Grants -University - University share of allowable reimbursement of costs as determined by the granting agency.
79115	Indirect Cost Recovery Grants -University - University share of allowable reimbursement of costs as determined by the granting agency.
79120	Indirect Cost Recovery Grants-College - College share of allowable reimbursement of costs as determined by the granting agency.
79121	Indirect Cost Recovery Grants-College - College share of allowable reimbursement of costs as determined by the granting agency.
79122	Indirect Cost Recovery Grants-College - College share of allowable reimbursement of costs as determined by the granting agency.
79123	Indirect Cost Recovery Grants-College - College share of allowable reimbursement of costs as determined by the granting agency.

79124	Indirect Cost Recovery Grants-College - College share of allowable reimbursement of costs as determined by the granting agency.
79125	Indirect Cost Recovery Grants-College - College share of allowable reimbursement of costs as determined by the granting agency.
79130	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79131	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79132	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79133	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79134	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79135	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79136	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79137	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79138	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
79139	Indirect Cost Recovery Grants-Department - Departmental share of allowable reimbursement of costs as determined by the granting agency.
Non-Pooled Expenditures (793xx series)	
79310	Repayment to Donors - Return of money received from individuals, corporations, or granting agencies.
79320	Return Indirect Cost to Grant - Return of indirect cost recovery to the grant.
79330	Bad Debt - Uncollectible accounts receivable.
79340	Expense Adjustment
79399	Other - Miscellaneous expenses not applicable to any of the above accounts. Use of this account is monitored by the Controller's area.

Student Loan Expenditures (795xx series)	
79502	Loan Cancel - Teaching
79503	Loan Cancel - Death
79504	Loan Cancel - Bankruptcy
79505	Loan Cancel – Disability
79506	Loan Cancel - Military
79507	Loan Cancel - Administrative Fee
79508	Loan Cancel - Collection Fee
79509	Loan Repay Federal Government
79510	Loan return Funds to Agency
Contingencies (799xx series)	
79910	Special Purpose Contingency - Appropriated funds designated for a specific purpose which have not been distributed to selected account codes.
79920	Grant Carryforward - For Grant Accounting use only. Use to roll monies to subsequent years when budgets have not yet been determined.
79930	Contingencies - Appropriated funds that have not been distributed to a specific expense account. This is for budgeted purposes only--actual expenditures must be in proper account codes.
79940	Annual Carryforward - Budget carryforward from the prior year.
79950	Dept Guarantee Operating Expense
79960	Projected CT Operating Expense
Transfers (81xxx series)	
Transfer In (811xx series)	
81102	Transfer In Miscellaneous- The movement of resources to an area where expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund
81103	Transfer In General Fee - The movement of resources to an area where expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund

81104	Transfer In Subsidy - The movement of resources to an area where expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund
81105	Transfer In Indirect Cost - The movement of resources to an area where expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund
81106	Transfer In Debt Service
81107	Non-Mandatory Equity Transfer - Transfer revenue for the residency program
81108	GME Transfer - College - Graduate Medical Education dollars that are received from Medicare for residents that are housed at the hospital.
81109	Research Incentive Transfer - from College to Designated Funds
81110	GME Transfer - Hospital - Graduate Medical Education dollars that are received from Medicare for residents that are housed at the hospital.
81111	Non-Mandatory Equity Transfer - Hospital - Transfer revenue for the residency program.
81112	Transfer in Medical College
81113	Transfer In Asset Management
81114	Transfer In Capital
Transfer Out (812xx series)	
81202	Transfer Out Miscellaneous - The movement of resources from an area where revenue is reported. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund.
81203	Transfer Out General Fee - The movement of resources to an area where expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund
81204	Transfer Out Subsidy - The movement of resources to an area where expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund
81205	Transfer Out Indirect Cost - The movement of resources to an area where

	expenditures will occur. To be used when transferring between two different funds; e.g., transferring resources from a general fund to a plant fund
81206	Transfer Out Debt Service
81207	Non-Mandatory Equity Transfer - Transfer revenue for the residency program
81208	GME Transfer - College - Graduate Medical Education dollars that are received from Medicare for residents that are housed at the hospital.
81209	Research Incentive Transfer - from College to Designated Funds
81210	GME Transfer - Hospital - Graduate Medical Education dollars that are received from Medicare for residents that are housed at the hospital.
81211	Non-Mandatory Equity Transfer - Hospital - Transfer revenue for the residency program.
81212	Transfer Out Medical College
81213	Transfer Out Asset Management
81214	Transfer Out Capital
Fund Additions (91xxx series)	
GASB Required Additions (911xx series)	
91110	GASB - Revenue Adjustment
Non-Mandatory Transfers (912xx & 913xx series)	
91210	Non-Mandatory Transfers - Plant
91220	Non-Mandatory Transfers - Fund Balance
91300	Capital - Equipment
91305	Capital Equipment - Depreciation
91310	Software
91311	Software - Depreciation
91315	Capital - Collections
91320	Capital - Buildings
91325	Capital Buildings - Depreciation
91330	Infrastructure

91335	Infrastructure - Depreciation
91340	Capital - Land
91345	Capital - Land Improvements
91350	Debt Retirement - Bonds
91360	Debt Retirement - Lease
91370	Debt Retirement - Notes
91380	Changes in CIP
Fund Deductions (96xxx series)	
GASB Required Adjustment (961xx series)	
96110	GASB - Revenue Adjustment
Non-Mandatory Transfers (962xx, 963xx & 96200 series)	
96210	Non-Mandatory Transfers - Plant
96220	Non-Mandatory Transfers - FB
96300	Disposal - Equipment
96310	Disposal - Infrastructure
96320	Disposal - Other
96500	Debt Issue - Bonds
96510	Debt Issue - Lease
96520	Debt Issue - Notes