

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Revenue</b>		
<b>Tuition &amp; Fees</b>		
600000	UG Tuit - Full Time	Tuition for students taking 12 or more credit hours in a semester
600001	UG Tuit - Part Time	Tuition for students taking 11 or fewer credit hours in a semester
601000	Grad Tuit - General	All graduate level tuition, including law, physician assistant, master degrees, and graduate level coursework
602000	Doc Tuition	All doctoral level tuition, including physical therapy, doctoral degrees, and doctoral level coursework
603000	Non Degree Tuition	Tuition for adult learning, OSHER, continuing education, etc.
605000	Gen Fee - Forfeited Fees	Forefeited tuition for students who drop classes after cutoff dates
605001	Gen Fee - Late Payment Fee	Fees assessed for paying tuition after the due date
605002	Gen Fee - Transcripts	Fees assessed for ordering transcripts from the Registrar's office
605004	Gen Fee - Graduation Fees	Fees assessed to all graduating students, no matter the grade level
605005	Gen Fee - Application Fees	Fees submitted with application to enroll at the University
605006	Gen Fee - Testing Service Fee	Fees for placement testing
605007	Gen Fee - Misc	All other fees not identified above

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Grants &amp; Contracts</b>		
610000	Federal Student Financial Aid	Receipts from federal government for federal student aid
611000	Govt Grnts/Cntracts-Org Research	Receipts from federal government for federal research
611001	Govt grnts/cntracts- Cost Sharing	Cost charing receipts from federal government for federal research
611002	Govt Grnts/Cntracts-Adjustments	Adjustments from federal government for federal research
<b>Non-Government Grants &amp; Contracts</b>		
615000	Private Gifts and Grants-Org Resrch	Private gifts and grants received for research
615001	Private Gifts and Grants-Adjustmnts	Adjustments to private gifts and grants for research
<b>Private Gifts &amp; Grants</b>		
620000	Private Gifts and Grants	Donations/donor gifts and foundation grants
620001	Gifts and Grants - Adj / Misc.	Adjustments to donations/donor gifts and foundation grants
<b>Other Income</b>		
630000	Other Inc - Student Payment	Interest on undergraduate tuition payment plans
630001	Other Inc - Interest on Def Tuition	Interest on 2U and graduate tuition plans
630002	Other Inc - Misc	Other income not listed in any other revenue category
631000	Rental Income	Income received from rental properties owned by the University, excluding housing
632000	Student Activity Income	Income from student organizations including, but not limited to, Daytonian, Opheus, Flyer News, Flyer Radio, etc.

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Auxiliary Income</b>		
635000	Auxiliary Income	Income from auxiliary services including housing, dining, university parking (not pertaining to athletic events), Bombeck Center, Flyer Enterprises, etc.
635100	Aux Inc - Athl - Tickets	Athletic ticket sales
635101	Aux Inc - Athl - Parking	Athletic event parking permit sales
635102	Aux Inc - Athl - Concessions	Athletic event food concession sales
635103	Aux Inc - Athl - Corp Spons	Corporate sponsorships for University sports teams and athletic events
635104	Aux Inc - Athl - NCAA/Confer	Income from the NCAA and athletic conferences in which the university participates

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Salaries &amp; Wages</b>		
<b>Compensation - Faculty</b>		
700000	FT Fac - Tenured	Salaries and wages for tenured faculty
700001	FT Fac - Tenure Track	Salaries and wages for tenure-track faculty
700002	FT Fac - Non-Tenure Track	Salaries and wages for full-time faculty who are not tenured or on tenure-track including lecturers, artists-in-residence, lab instructors, etc.
700100	PT Fac - Adjunct	Salaries and wages for part-time faculty including adjuncts, part-time lab instructors, etc.

<b>Compensation - Non-Faculty</b>		
701000	FT Non Fac - Exempt Staff	Full-time exempt staff salaries including administrative professionals, IT professionals, etc.
701001	FT Non Fac - NonExempt Staff	Full-time non-exempt staff salaries including clerical staff, technical staff, instructional support staff, etc.
701002	FT Non Fac - Researcher	Salaries and wages for full-time researchers whose primary job duties pertain to research
701003	FT Non Fac - Athletic Coaches	Salaries and wages for full-time athletic coaches
701004	FT Non Fac - Bargaining Unit	Salaries and wages for full-time bargaining unit employees including police and watch officers, grounds keepers, maintenance workers, food service employees, etc.
701005	FT Non Fac - Technical Staff	Salaries and wages for full-time non-exempt hourly positions not classified as administrative or clerical support roles including, but not limited to, IT hourly (AV/hardware/etc.), laboratory staff (supervisors, support for lab,etc), public safety positions (police officers, corporals, sergeants, etc) , UDRI technicians (positions support engineers and scientist with the following: equipment, test setups, conducting experiments, verifying results), nurses and non-exempt medical staff whose primary duties pertain to medical activities, etc.
701100	PT Non Fac - Exempt Staff	Part-time exempt staff salaries including part-time administrative professionals, part-time IT professionals, etc.
701101	PT Non Fac - NonExempt Staff	Part-time non-exempt staff salaries including part-time clerical staff, part-time technical staff, part-time instructional support staff, etc.

### Compensation - Non-Faculty (Continued)

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
701102	PT Non Fac - Researcher	Salaries and wages for part-time researchers whose primary job duties pertain to research
701103	PT Non Fac - Athletic Coaches	Salaries and wages for part-time athletic coaches
701104	PT Non Fac - Temp Staff Salaries	An employment situation where an employee is expected to remain in a position only for a certain period of time, generally less than 1 year. Temporary employees may have the opportunity to achieve permanent employment status after the time period has lapsed. Temporary workers may also be referred to as seasonal employees or temps and could include individuals such as ticket takers.
701105	PT Non Fac - Technical Staff	Salaries and wages for part-time non-exempt hourly positions not classified as administrative or clerical support roles including, but not limited to, part-time laboratory and research technicians, part-time nurses whose primary duties are nursing and medical activities, part-time IT technical, etc.

### Compensation - Students

702000	Student - Grad Assistants	Wages for graduate assistants
702100	Non Workstudy - Undergrad	Wages for undergraduate student employees not participating in the federal workstudy program
702101	Non Workstudy - Grad	Wages for graduate student employees not participating in the federal workstudy program
702200	Workstudy - Undergrad	Wages for undergraduate student employees participating in the federal workstudy program

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Benefits - Assessed to Campus</b>		
705002	Staff Benefits-Univ Grad Assts	Payroll Only - graduate assistant employment benefits assessed to graduate assistant's department of employment
705003	Staff Benefits-Research Stdnts	Payroll Only - research student employment benefits assessed to research student's department of employment
705004	Staff Benefit Research(non-st)	Payroll Only - researcher (non-student) employment benefits assessed to researcher's department of employment
705005	Staff Benefits - Faculty/Staff	Payroll Only - employee benefits assessed to employee's department of employment
705006	Staff Benefits - Students	Payroll Only - student employment benefits assessed to student's department of employment
<b>Benefits - Actual Expenditures</b>		
710116	Staff Ben - Employee Moving Ex	Department covers moving expenses which are over the \$5,100 new employee relocation benefit

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Expenses</b>		
<b>Contract Services &amp; Maintenance</b>		
800000	Contr Svc - Attorneys	Payment of fees and incidental charges to vendors who render professional, legal services
800001	Contr Svc - Patents	Patent-specific fees for research projects requiring patents
800002	Contr Svc - Consultants	Payments to non-employees for services from subject matter experts. Consultants are hired to advise or recommend on how functions are being or should be performed. Examples include review of management practices, decisions, future purchases, operational systems, etc.
800003	Contr Svc - Spkr,Crit,Teach,Etc.	Payments for teaching/speaking services to non-employees, including mentorships.
800004	Contr Svc - Medical Services	Payments to medical professionals who are not employed by the university for services such as x-rays, MRIs, physicals, pharmacists, etc.
800005	Contr Svc - Bank & Credit Fees	Charges assessed by bank services and credit card fees charged by banks or third-party vendors.
800006	Contr Svc - Hazardous Waste Disp	Payments for regular service to remove and dispose of hazardous waste create by campus.
800007	Contr Svc - Misc	Contractors or contract services not pertaining to repairs and maintenance, IT, research, or any of the other categories listed above and less than \$25,000. Includes temporary employment agencies, freelancers, auditors, trash removal, floor mat cleaning, background checks, drug screening, finger printing, etc. Excludes laundry services.
800100	Repair & Maint - Building	Repairs and maintenance to buildings costing less than \$5,000 and which will not be capitalized
800101	Repair & Maint - Equipment	Repairs and maintenance to equipment costing less than \$5,000 and which will not be capitalized
800102	Repair & Maint - Vehicles	Repairs, maintenance, and fuel for vehicles. Expenses costing less than \$5,000 and which will not be capitalized
800103	Repair & Maint - Minor Renovations	Minor renovations and improvements to buildings, equipment, and vehicles costing less than \$5,000 and which will not be capitalized
800104	Repair & Maint - Instru Calibr Serv	Service agreements for vendors to repair, maintain, and calibrate research instruments and tools

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Contract Services &amp; Maintenance (Continued)</b>		
800105	Repair & Maint - Misc	Repairs and maintenance expenses not listed elsewhere including, but not limited to, elevator repairs and maintenance, window washing, pest control, janitorial service, grounds repairs and maintenance, etc.
800200	IT Contr Svc - IT Labor	Service agreements for vendors providing IT labor paid directly to the vendor
800201	IT Contr Svc - Software Maintenance	Support/service or maintenance agreements as part of a software license and special software cost allowances
800202	IT Contr Svc - IT Hardware	Support/service or maintenance agreements as part of IT hardware purchases
801000	Research Subcontract- non-sponsored	True research subcontract which is not sponsored by a research grant and costing \$25,000 or less
801100	Subcontracts +25000	True research subcontract to a contract costing more than \$25,000

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Cost of Sales</b>		
805000	Cost of Sale - UBIT Reportable	All items purchased for resale (excluding textbooks and food items listed below) including retail merchandise, food containers at non-UD events (i.e. WGI Finals, Ohio High School, Pink Ribbon Girls, etc.) where the activity is NOT supporting the University's academic mission
805001	Cost of Sale - UBIT Non Report	Textbooks purchased for resale (textbooks purchased to serve as rentals should be recorded as inventory), food containers at UD events (i.e. UD sporting events, dining halls) where the activity is supporting the University's academic mission
805002	Cost of Sale - Beverage-Nonalcoh	Non-alcoholic and non-sweetened beverages which are not subject to sales tax purchased for resale by Dining Services
805003	Cost of Sale - Candy/Bev-No Tax	Candy purchased for resale by Dining Services
805004	Cost of Sale - Beverages (Taxed)	Beverages which have been sweetened and which are subject to sales tax purchased for resale by Dining Services
805005	Cost of Sale - Meat/Fish/Poultry	Meat, fish, and poultry purchased for resale by Dining Services
805006	Cost of Sale - Produce	Fruit and vegetable produce purchased for resale by Dining Services
805007	Cost of Sale - Dairy	Dairy products, excluding ice cream, purchased for resale by Dining Services
805008	Cost of Sale - Dairy-Ice Cream	Ice cream products purchased for resale by Dining Services
805009	Cost of Sale - Groceries	Groceries not listed elsewhere which are purchased for resale by Dining Services
805010	Cost of Sale - Frozen	Frozen foods purchased for resale by Dining Services
805011	Cost of Sale - Refrig	Refridgerated food products purchased for resale by Dining Services
805012	Cost of Sale - Bakery-Bread/Donu	Bakery items, such as breads and donuts, purchased for resale by Dining Services
805013	Cost of Sale - Alcohol Beverage	Alcoholic beverages - such as beer, wine, and spirits - purchased for resale by Dining Services

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Supplies</b>		
820000	Supplies - Misc Supplies	Supplies not listed in any other category, all non-depreciating, and costing less than \$5,000 each, such as art supplies, diplomas, etc. If part of a new capital project, see Capital Project Expenses.
820001	Supplies - Office Supplies	Supplies used for a department's daily operations, such as pens, paper, notepads, staplers, calculators, etc.
820002	Supplies - Teaching / Instr Aids	Materials used for student instruction, including lab supplies used as part of a course, such as teaching manuals, instructor-edition/desk copy textbooks, instructional aids, lab chemicals, etc.
820003	Supplies - Athletic Supplies	Supplies used for athletic activities including, but not limited to, balls, ball pumps, floor tape, mats, ropes, scorebooks, etc. Excludes athletic training supplies.
820004	Supplies - Janitorial & Maintenance	Supplies for the cleaning and sanitary maintenance of campus buildings such as bleach, mops, brooms, etc. and supplies for maintenance of fixed assets such as tools, replacement parts, etc.
820005	Supplies - Furniture	Individual furniture pieces costing less than \$5,000 each, such as chairs, bookshelves, standing desks, etc.
820006	Supplies - Books / Publications	Books, publications, periodicals, magazine subscriptions, etc. used internally by departments, excluding library books and bookstore inventories which are capitalized using account code 845000.
820007	Supplies - Safety equipment	Safety equipment such as fire extinguishers, protective clothing, safety matting, signage, spill control, Public Safety weapons and munition, etc.
820008	Supplies - Medical Supplies	Medical supplies such as first aid kits, athletic tape, braces, crutches, over-the-counter drugs not provided by a pharmacist, etc.
820009	Supplies - Hazardous Materials	Purchase of any solid, liquid, or gas that can harm people, other living organisms, property, or the environment where OSHA currently regulates exposure and may require application of safety precautions during transport, use, storage, and disposal.
820010	Supplies - Indust Gases & Cylinders	Purchase of compressed gases and containers typically used for manufacturing and research.
820011	Supplies - Uniforms	Uniforms required in order to complete a job or class function, such as those for Dining Services, Facilities, etc.
820012	Supplies - Dining	Supplies and tools needed for food preparation, cooking, and serving, such as pots, pans, utensils, trays, plates, cups, linens, etc.
<b>Supplies (Continued)</b>		

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
820013	Supplies - Lab Supplies	Supplies needed to conduct research in laboratories, such as beakers, test tubes, microscopes, slides, etc.
820100	IT Supplies - General	Supplies specifically for information technology other than computers and networking materials
820101	IT Supplies - Computers	Computers and computer-specific accessories such as typing keyboards, computer mice, computer speaker, non-ProSource printers, etc.
820102	IT Supplies - Networking	Supplies for networking such as audio cables and adapters, electrical and managed switches, ethernet cables, network hubs, wired and wireless adapters, etc.

### Utilities & Communications

825000	Cellular Service	University-provided cell phone monthly charges including talk, text, data, etc. Excludes cell phone stipend payments which are posted through Payroll.
825001	Telephone Service	Monthly telephone land-line expenses incurred by the University including long distance and installation
825100	Data Network	Monthly data network expenses incurred by the University, including security line installations and data usage
825101	Video Service	Monthly video expenses incurred by the University including installation and usage
826000	Gas	Gas utilized in heating systems on campus - excludes gas used in research and vehicles
826001	Electricity	Electric utilities
826002	Water and Sewer	Water and sewer utilities - excludes water purchased for resale or research

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Other Expenses</b>		
<i>Travel - Students</i>		
830000	Travel - Student Airline	Airline tickets and fees for students travelling for University purposes
830001	Travel - Student Lodging	Hotels temporary housing off-campus for students travelling for University purposes
830002	Travel - Student Meals	Meals or per diem for students travelling for University purposes
830003	Travel - Student Ground Transp	Rental cars, taxis, rideshares, trains, subways, charter buses, tolls, etc. for students travelling for University purposes, including local travel
830004	Travel - Student Mileage	Personal vehicle mileage reimbursable to students travelling for University purposes
830005	Travel - Student Other Fees	Other travel-related expenses incurred by students travelling for University purposes which are not listed elsewhere

<i>Domestic Travel - Faculty, Staff, Guest Speakers, Contractors, Potential New Hires, etc.</i>		
830100	Travel - Domestic Airline	Airline tickets and fees for individuals travelling domestically for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830101	Travel - Domestic Lodging	Hotels temporary housing off-campus for individuals travelling domestically for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830102	Travel - Domestic Meals	Meals or per diem for individuals travelling domestically for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830103	Travel - Domestic Ground Transp	Rental cars, taxis, rideshares, trains, subways, charter buses, tolls, etc. for individuals travelling domestically for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830104	Travel - Domestic Mileage	Personal vehicle mileage reimbursable to individuals travelling domestically for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830105	Travel - Domestic Other Fees	Other travel-related expenses which are not listed elsewhere and which are incurred by individuals travelling domestically for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<i>International Travel - Faculty, Staff, Guest Speakers, Contractors, Potential New Hires, etc.</i>		
830200	Travel - Foreign Airline	Airline tickets and fees for individuals travelling internationally for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830201	Travel - Foreign Lodging	Hotels temporary housing off-campus for individuals travelling internationally for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830202	Travel - Foreign Meals	Meals or per diem for individuals travelling internationally for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830203	Travel - Foreign Ground Transp	Rental cars, taxis, rideshares, trains, subways, charter buses, tolls, etc. for individuals travelling internationally for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830204	Travel - Foreign Mileage	Personal vehicle mileage reimbursable to individuals travelling internationally for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.
830205	Travel - Foreign Other Fees	Other travel-related expenses which are not listed elsewhere and which are incurred by individuals travelling internationally for University purposes who are not students, including faculty, staff, guest speakers, contractors, potential new hires, potential students, etc.

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<i>Receptions, Meetings, Banquets</i>		
831000	Business Entertainment	Social situations where employees or guests consume food and beverages (including alcohol) for a legitimate business purpose, such as employment candidate meals, breakroom supplies, etc..
831001	Receptions and Banquets	Food and beverages (including alcohol when necessary to accomplish a University-related business objective) for receptions and banquets hosted for university guests, alumni, students, or employees (including retirement receptions). Excludes facility and equipment rentals.
831002	Business meetings	Expenses incurred for meetings with a specific agenda and business purpose such as Board of Trustees meetings, departmental retreats, etc.
831003	Student Programming/Meetings	Food and beverages for student events, entertainment, programming, and meetings with legitimate student-focused business purposes, such as athletic team meals. Excludes facility and equipment rentals, contract services (i.e. DJs, photographers, videographers, etc.), and transportation. This code can be used for all expenses related to student programming, especially when no other account code seems appropriate for a student programming expense.
831004	Workshop Participant Costs	Food and beverages consumed by workshop participants at University-hosted workshops, conferences, seminars, etc.
<i>Professional Development</i>		
832000	Prof Dev - Conferences	Conference, seminar, and training registrations that fall outside the University for all University employees and students. Please use 840000 when taking University funded professional development courses through the Center for Leadership and Human Resources Learning and Development.
832001	Prof Dev - Webinars	Webinar and webcast registrations that fall outside the University for all University employees and students.
832002	Prof Dev - Other	Other registration fees for professional development not mentioned elsewhere that falls outside the University.
<i>Graduate Assistant Tuition Remission</i>		
833000	Tuit Rem - Graduate Assistants	Department-paid tuition remission for graduate assistants

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<i>Leased Equipment</i>		
834000	Lease Equip - Equip Rental	Rental of business and event equipment, such as audio-visual, staging, linens, tables, chairs, etc.
834001	Lease Equip - Facility Rental	Rental of business and event facilities, such as conference centers, meeting rooms, event space, etc.
<i>Insurance</i>		
835000	Insurance - Property	Insurance payments for property coverage in the event of property damage or theft.
835001	Insurance - Liability	Insurance payments for protection against claims resulting from injuries and damages, covering legal costs and any payouts for which the University would be responsible if found legally liable, such as professional liability, commercial liability, product liability, etc.
835002	Insurance - Automobile	Insurance payments for coverage of vehicle owners to mitigate costs associated with getting into an accident.
835003	Insurance - Intercoll Athletic	Insurance premiums for coverage of university athletes in the event of injury or inability to play/compete for the University
835004	Insurance - General	Payments for insurance that is allocated to or incurred by specific departments, such as medical insurance for the Health Center, etc.

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<i>Licenses, Royalties, Permits, Taxes</i>		
836000	Lic,Roy,Perm - Permits	Initial purchase/annual renewal of permits
836001	Lic,Roy,Perm - Royalties	Initial/annual payments for royalties
836002	Lic,Roy,Perm - Software Licenses	Initial purchase/annual renewal of software license, excluding support/service or maintenance agreements for software
836003	Lic,Roy,Perm - Prof Certifications	Initial purchase/annual renewals for professional certifications such as ServSafe, CPA, legal licenses, etc.
836004	Lic,Roy,Perm - Other	Initial purchase/annual renewals of other licenses, royalties, and permits not listed elsewhere, including but not limited to domain names, text fonts, stock photos, stock music, etc.
836100	Property Taxes	Taxes incurred on University owned or leased properties and real estate
836101	Other Taxes	All taxes (excluding property taxes) including, but not limited to, University income taxes, collected sales taxes, lodging taxes, etc.
<i>Postage/Freight</i>		
837000	Postage	Costs to record express, stamps, special delivery or registered mail charges, bulk mail, postage stamps, flat mail, mail forwarding, etc.
837001	Freight and Express	Costs to record parcel post, packing, wrapping, boxes, and shipping
<i>Printing/Photocopying</i>		
838000	Printing for Distribution	Letterhead, envelopes, newsletters, posters, postcards, brochures, flyers, programs, binding, etc.
838001	General printing and copy	Printing of items used in-office only, normally from a departmental printer

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<i>Other</i>		
839000	Other Exp - Advertising	Advertising and marketing in newspapers, magazines, electronic media, etc., advertising agencies, named sponsorships, college fair registration fees, promotional items (i.e. pens, magnets, t-shirts, etc.), promotional services, etc.
839001	Other Exp - Awards / Gifts	Awards, cash & cash equivalents, gifts, prizes, etc. which are taxable to the recipient under the University's Awards, Gifts, and Prizes Policy. Also includes employee recognitions and picnics, decorations, flowers and floral displays, etc.
839002	Other Exp - Donations	Non-named sponsorships, donations from the University to charitable organizations
839003	Other Exp - Engraving and Art	Engraving of trophies, plaques, etc. Artwork less than \$5,000.
839004	Other Exp - Laundry/Dry Cleaning	All expenses pertaining to laundry and dry cleaning of University materials
839005	Other Exp - Membership and Dues	Payment of fees for membership and dues in professional organizations for employees and students
839006	Other Exp - Officials Fees	Fees paid to athletic officials for sporting events, competitions, and games
839007	Other Exp - Game Management Expense	Expenses incurred to manage sporting events, competitions, and games such as bus passes, game filming, etc. Excludes temporary employees hired for game management.
839008	Other Exp - Opponents Share	Fees paid to athletic opponents for their participation in a sporting event, competition, or game
839009	Other Exp - Photography	Digital and print photographs, labor of photographers, photo developing chemicals, etc. Excludes expenses for student photography instruction.
839010	Other Exp - Tickets and Invitations	Tickets to non-UD events for students, staff, alumni, university guests, etc.
839011	Other Exp - Misc	Other expenses not listed elsewhere
839100	Gen Univ Exp - Bad Debt Expense	Expenses incurred to build the bad debt reserve
839101	Gen Univ Exp - Inv Obsol Expense	Inventory write-offs for obsolete items
<i>Other (Continued)</i>		

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
839103	Gen Univ Exp - Revenue Sharing	Revenue sharing with program partners according to program contracts and schedules
839104	Gen Univ Exp - Loss on Disposals	Losses incurred on the disposal of fixed assets such as equipment, vehicles, buildings, etc.
839105	Gen Univ Exp - Cash Over and Short	Financial entries to recognize cash change fund overages and shortages

### *Internal Charges*

840000	IC - General Services	Charges from all other campus departments not listed below including Card Services, Mail Services, Flyer Enterprises, Housing, Human Resources, Center for Leadership, Marketing and Communications, Central Receiving printer paper, Public Safety (excluding Parking Services which uses 840003), etc.
840001	IC - Dining Services	Charges from Dining Services assessed to other departments on campus including charges for catering, dining, etc.
840002	IC - Printing & Copying Services	Charges from Print & Copy Services assessed to other departments on campus including charges for printing, binding, laminating, etc.
840003	IC - Parking Services	Charges from Parking Services assessed to other departments on campus including charges for parking permits
840004	IC - Facilities Services	Charges from Facilities assessed to other departments on campus including charges for work orders, maintenance, repairs, etc.
840005	IC - IT Services	Charges from UDIT assessed to other departments on campus including charges for network installation, data installation, phone equipment insurance, etc.
840006	IC - Cost Center Usage	Charges from UDRI Cost Centers assessed to other departments on campus.
840007	IC - Overhead	Overhead charges assessed to auxiliary units for their use of central administrative services.
840008	IC - Bookstore	Charges from Retail Operations assessed to other departments on campus.
840009	IC - Athletics	Charges from Athletics assessed to other departments on campus.
840010	IC - Green Revolving Payback	Payback of energy savings pertaining to projects funded by the Green Revolving Fund.
840011	IC - Insurance	Insurance premiums allocated to auxiliary operations.

### *Capital Expenses*

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
845000	Library Books	Digital and physical books, newspaper, library periodicals, and media for use in the University's library programs with a useful life of 15 years
845100	Equipment - Furniture & Fixtures	Capitalizable equipment, furniture, and fixtures over the \$5,000 threshold individually or as part of the initial capital project and with a useful life of 5-15 years
845101	Equipment - IT	Capitalizable information technology equipment over the \$5,000 threshold individually or as part of the initial capital project and with a useful life of 5-15 years
845102	Equipment - Laboratory	Capitalizable laboratory equipment over the \$5,000 threshold individually or as part of the initial capital project and with a useful life of 5-15 years
845103	Equipment - Other	Other capitalizable equipment not listed, such as vehicles, riding lawnmowers, tractors, ATVs, etc., over the \$5,000 threshold individually or as part of the initial capital project and with a useful life of 5-15 years

### Capital Project Expenses - used exclusively with Capital Project Funds \$100,000 or greater

850000	Other CapEx - Real Estate Purchase	All land and buildings. Buildings have a useful life of 45 years. Land and buildings should be capitalized.
850001	Other CapEx - Furniture & Equip Non Barcoded	All equipment, furniture, and fixtures which will not be barcoded, purchased in a capital project fund. Any furniture or equipment individually costing \$5,000 or more which will be barcoded needs to be charged to 845100 for capitalization purposes.
850002	Other CapEx - Site Readiness	Soft costs incurred to prep a site in order to begin construction including, but not limited to, excavation, abatement, acquiring permits, legal fees, etc.
850003	Other CapEx - Design and Consultant	Expenses incurred for design and consultation for capital project plans such as architects
850004	Other CapEx - IT/AV Non Barcoded Equipment	All infrastructure (i.e. IT, AV, etc.) expenses incurred in a capital project fund. Any IT/AV equipment individually costing \$5,000 or more which will be barcoded needs to be charged to 845101 for capitalization purposes.
850005	Other CapEx - Moving & Temp Facil	Expenses incurred for moving occupants and materials on a temporary basis until capital project completion.
850006	Other CapEx - Budget Contingency	Capital project budget contingencies for unexpected project expenses
850007	Other CapEx - Construction	Capitalizable construction expenses for buildings (45 year useful life), land (20 year useful), and leasehold (term of lease useful life) improvements over \$100,000 or for new buildings, lands, and leaseholds.
850008	Other CapEx - Misc	All other capital expenses not listed elsewhere

## University of Dayton Account Codes and Definitions

Code	Code Name	Description
<b>Student Aid</b>		
855000	Student Aid	Student financial aid such as scholarships, loans, grants, awards, early move-in housing for student employees, etc. paid for by departments against balances on student accounts.
<b>Transfers - to fund another fund - not internal charge</b>		
900000	Transfers From Other Funds	Receipt of money from another fund to support financial activities in the receiving fund - credit entry
900001	Transfer From PRB Unreal Gain Loss	Transfer from post-retirement benefit plan for unrealized gains and losses
901000	Transfers To Other Funds	Transfer of money from one fund to another to support financial activities in the receiving fund - debit entry
<b>Fund Balances - FAS Only</b>		
400000	Fund Bal - General	Balances in non-operating funds which are carried over from one year to the next.