# Expenditure Types by Journal Category

| | Description of Ranges for Expenditure Types | Ranges for Expenditure Types | YAssessment | YBalShtRevAdj | YConvLaborTrf | YExpenseAdjust | YGCIndNonLabTr | YInterDeptTrsf | YNonGCBlkLabTr | YNonGCNonLabTr | YProcard |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Assets** | Various Assets | 011001 – 102999 | | ■ | | ■ | | | | | |
| | Inventories | 103000 – 103999 | | ■ | | ■ | | | | | ■ |
| | Various Assets | 104000 – 135999 | | ■ | | ■ | | | | | |
| **Liabilities** | Vendors Liability | 201001 | | ■ | | ■ | | | | | |
| | Expense Accruals & Other Accounts Payables | 203001 – 209001 | | ■ | | ■ | | ■ | | | ■ |
| | Accrued Wages & Salaries Payable | 210001 | | ■ | | ■ | | | ■ | | |
| | Various Liabilities | 211101 – 281400 | | ■ | | ■ | | | | | |
| | Labor Cost Clearing Account | 281401 | | ■ | ■ | ■ | | | ■ | | |
| | Usage Cost Clearing Account | 281501 | | ■ | | | | | | | |
| | Various Liabilities | 281601 – 289999 | | ■ | | ■ | | | | | |
| | Due To/From | 290000 – 299999 | | ■ | | ■ | | | | | |
| **Fund Balance** | Fund Balances & Net Assets | 300000 – 349999 | | ■ | | ■ | | | | | |
| | Interfund Transfers | 350000 – 351999 | | ■ | | | | | | | |
| | Other Increases/Decreases in Fund Balances & Net Change in Fund Balance | 352000 – 354999 | | ■ | | ■ | | | | | |
| **Income - External** | Various - External Income | 410000 – 509999 | | ■ | | ■ | | | | | |
| **Income - Internal** | Internal Service & Internal Non YSM Med Services Income | 510001 – 510002 | | | | | | ■ | | | |
| | Various - Internal Income | 510003 – 524999 | | | | | | ■ | | | |
| | Assessments | 525000 – 529999 | ■ | | | | | | | | |
| **Salaries** | Salaries | 710000 – 729999 | | | ■ | | | | ■ | | |
| | | | | | ■ | | | | ■ | | |
| **Benefits** | Benefits | 731000 – 739999 | | ■ | | | | | | | |
| **Other Expenses** | Fringe Benefit Assessment | 741000 | ■ | | | | | | | | |
| | Various Non Salary Expenditures | 810000 – 810999 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Stipends | 811000 – 812000 | | | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| | Various Non Salary Expenditures | 812001 – 820109 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Chemical Charge | 820110 | ■ | | | | | | | | |
| | Various Non Salary Expenditures | 820111 – 820209 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Radioisotope Charge | 820210 | ■ | | | | | | | | |
| | Various Non salary expenditures | 820211 – 833399 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Subcontract Expenditures | 833400 – 833499 | | | | | | | | | |
| | Various Non Salary Expenditures | 833500 – 841100 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Yale New Haven Hospital Salary Overhead Charge | 841110 | ■ | | | | | | | | |
| | Various Non Salary Expenditures | 841200 – 869099 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Depreciation/Amortization | 869100 - 869300 | | | | ■ | | | | | |
| | Various Non Salary Expenditures | 869301 - 911999 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Gain/Loss on Disposal of Assets | 912000 | | | | ■ | | | | | |
| | Various Non Salary Expenditures | 912001 – 962699 | | | | ■ | ■ | ■ | | ■ | ■ |
| | Various Assessments | 963100 – 967999 | ■ | | | | | | | | |
| | Procurement Card Clearing Account | 999995 | | | | | | | | | ■ |