

Detail Accounts for Departmental Charges

Tuition		State Appropriations	
4001	Stu Tuition-Undergrad-Akron	4101	Instructional Subsidy
4002	Stu Tuition-Undergrad-C & T	4102	Instructional Sub-Int'l Busine
4003	Stu Tuition-Undergrad-Wayne	4103	Challenge Funding
4006	Stu Tuition-Graduate	4104	OBR Capital Component
4011	Stu Tuition-Law	4105	State Approp-Capital Projects
4013	Stu Tuition - Noncredit	4106	Innovation Incentive Program
		4120	Other State Appropriations
General Fees		Gifts, Grants & Contracts	
4015	General Fee Undergrad - Akron	4201	Federal Grants and Contracts
4016	General Fee - Undergrad -C&T	4202	State Grants and Contracts
4017	General Fee-Undergrad - Wayne	4203	Local Grants and Contracts
4019	General Fee to Athletics	4204	Corp Grants and Contracts
4020	General Fee-Graduate	4205	Fdn/Nonprofit Grants&Contracts
4022	General Fee-Law	4206	Gifts - Corporate
		4207	Gifts - Individual
		4208	Gifts-Foundation/Nonprofit
		4209	Gift - UA Foundation
		4210	Ind Cost Recov-Fed
		4211	Ind Cost Recov-State
		4212	Ind Cost Recov-Local
		4213	Ind Cost Recov-Priv
		4215	Individual Grants and Contract
		4216	Gifts - Income to Principal
		4217	Endow Inc - UA Foundation
		4220	IDC Holding Account
		4230	Endowment Admin Fee
		4231	Foundation Admin Fee
NonResident Surcharge		Endowment Income	
4025	Non Res Surcharge-Ugrad-Akron	4301	Endowment Income
4026	Non Res Surcharge-Ugrad-C&T	4302	Separately Invested Endow Inc
4027	Non Res Surcharge-Ugrad-Wayne		
4029	Non Res Surcharge-Akron Advtge		
4030	Non Res Surcharge-Graduate		
4033	Non Res Surcharge-Law		
Miscellaneous Fees		Investment Income	
4035	Application Fee-Undergraduate	4310	Temp Inv Inc-Distributed Int
4036	Application Fee-Int'l Student	4311	Temp Inv Inc-Bond 99
4037	Application Fee-Graduate (Dom)	4312	Temp Inv Inc-Repo
4038	Application Fee-Int'l Graduate	4313	Temp Inv Inc-StarOhio
4039	Application Fee-Law	4314	Temp Inv Inc-Comm Fd(St)
4040	Course Fee	4315	Temp Inv Inc-Comm Fd(Int)ERM
4041	New Student Surcharge	4316	Temp Inv Inc-Comm Fd(Bf)
4045	Selective Serv Fee	4317	Temp Inv Inc-ERIP Refinancing
4050	Facility Fee	4319	Temp Inv Inc-Self Financing
4051	Library Fee	4321	Temp Inv Inc-PIMCO Short Term
4053	Technology Fees	4322	Temp Inv Inc-MetWest Short Trm
4054	Engineering Infrastructure Fee	4323	Temp Inv Inc-PIMCO Intermediat
4056	Co-op Fees	4324	Temp Inv Inc-MetWest Intermed
4060	Administrative Fee	4325	Temp Inv Inc-Fifth Third Oper
4061	Career Advantage Program Fee	4326	Temp Inv Inc-Fifth Third 2004B
4062	Developmental Support Fee	4327	Temp Inv Inc-Seasongood
4064	Late Registration		
4065	Re-enrollment Fee		
4066	Late Payment		
4068	Graduation Application		
4072	Library Fine		
4073	Transcripts		
4074	Credit By Exam		
4075	Retainer Fee		
4099	Temporary Fee Income Holding		

Detail Accounts for Departmental Charges

Revenue		Sales & Services Continued	
4330	Gain on Sale of Securities	4454	Western Cult Rental Income
4390	Unrealized Gain/Loss on Invest	4455	Promoted ticket sales
Sales & Services		4456	Coat Check Revenue
4401	Dept Sales 01 - Taxable	4457	Ticket Commissions & Handling
4402	Dept Sales 02 - Taxable	4458	Reserve for EJT
4403	Dept Sales 03 - Taxable	4459	Reserve for EJT
4404	Dept Sales 04	4460	Reserve for EJT
4405	Dept Sales 05	4461	Campus Memberships
4406	Dept Sales 06	4462	Alumni Membership
4407	Dept Sales 07	4463	Community Memberships
4408	Dept Sales 08	4464	Corporate Memberships
4409	Dept Sales 09	4465	Sponsorships
4410	Dept'l. Sales 010	4466	Campus Rentals
4411	Dept'l. Sales 011	4467	Community Rentals
4413	Dept'l. Sales 013	4468	Rec & Well Parking Revenue
4420	Dept'l. Sales 20 - Nontaxable	4469	Rec & Well Taxable Sales
4421	Dept'l. Sales 21 - Nontaxable	4470	Rec & Well Non Taxable Sales
4422	Dept'l. Sales 22 - Nontaxable	4471	Fitness Sales
4423	Dept'l. Sales 23 - Nontaxable	4472	Wellness Sales
4424	Dept'l. Sales 24 - Nontaxable	4473	Swim Team Revenue
4425	Dept'l. Sales 25 - Nontaxable	4474	Swim Meets
4426	Dept'l. Sales 26 - Nontaxable	4475	Swim Lessons
4427	Dept'l. Sales 27 - Nontaxable	4476	Intramural Team Fees
4428	Dept'l. Sales 28 - Nontaxable	4477	Outdoor Trips
4429	Dept'l. Sales 29 - Nontaxable	4478	Equipment Rental
4430	Food Sales Taxable	4479	Climbing Wall Rental
4431	Food Sales Non Taxable	4480	Reserve for Rec & Wellness
4432	Bar Sales Taxable	4481	Instructional Revenue
4433	Bar Sales Non Taxable	4482	Reserve for Rec & Wellness
4434	Zip Card Sales Taxable	4483	Reserve for Rec & Wellness
4435	Zip Card Sales Non Taxable	4484	Reserve for Rec & Wellness
4436	Non Food Sales Taxable	4485	Student Room Rental - NonTax
4437	Board Plan Sales Non Taxable	4486	Room Rental-Sales & County Tax
4438	Interdepartmental Dining Rev	4487	Summer Rental - NonTax
4439	Cash over/short	4488	Room Rental - County Tax
4440	Commissions-Vending	4489	Lost Key Income
4442	Commissions - Misc	4490	Dorm Room Damage income
4443	Concessions	4491	RHC & RPB Activity Fees
4444	Lease/Rental	4492	RHC & RPB Ticket Sales
4445	Reserve for Dining	4493	Reserve for Housing
4446	MUC Event Deposits	4494	Reserve for Housing
4447	Forfeited meal plan income	4495	Student Union Room Rental
4448	Value Link Sales	4496	Barnes & Noble Rental Income
4449	Tip Clearing	4497	Computer Solutions Rental Inco
4450	EJT Office Rent	4498	Dining Service Rental Income
4451	EJT Hall Rental	4499	Doc-U-Zip Rental Income
4452	EJT Lobby Sales	4500	Bank Rental Income
4453	Co-Promote Event	4501	Subway Rental Income
		4502	Misc. Vendor Rental Income

Detail Accounts for Departmental Charges

Full Time Faculty

5001 Ft Fac Admin 12 Mo
 5002 Ft Fac Admin 9/10 Mo
 5003 Ft Fac Teach 12 Mo
 5004 Ft Fac Teach 9/10 Mo
 5005 Ft Fac Prof Leave (FIPL)
 5006 Fac Sick Leave Payoff
 5007 Fac Vacation Payoff
 5008 Ft Fac Cost Share Voluntary
 5009 Ft Fac Cost Share Mandatory
 5010 Vacation Accrual-Faculty
 5011 Housing Allowance
 5012 FT Fac Acad Yr Suppl Non-Teach
 5013 FT Fac Temp

Part Time Faculty

5031 PT Fac Fall & Spring
 5032 PT Fac Acad Yr Suppl Non-Teach

Summer Faculty

5041 Ft Fac Summer Teach
 5042 Pt Fac Summer Teach
 5043 FT Fac Summer Admin
 5044 PT Fac Summer Admin
 5045 FT Fac Summer Research
 5046 PT Fac Summer Research
 5047 FT Fac Summer Other
 5048 PT Fac Summer Other

Faculty Overload

5051 Ft Fac Teach Overload

Administration

5101 Ft Contr Prof 12 Mo
 5102 Ft Contr Prof 9/10 Mo
 5103 Admin Cost Share Voluntary
 5104 Admin Cost Share Mandatory
 5106 Contr Prof Sick Leave Payoff
 5107 Contr Prof Vacation Payoff
 5108 Vacation Accrual-Admin
 5109 FT Contr Prof Suppl/Other
 5110 FT Contr Prof Temp
 5151 Part-time Contr Prof
 5152 Part-time Contr Prof Temp

Full Time Staff

5201 FT Staff Salary
 5202 FT Staff Hourly
 5203 Staff Post Doc Fellowships
 5204 Shift Differential
 5205 Staff Sick Leave Payoff
 5206 Vacation Accrual-Staff
 5207 Staff Vacation Payoff
 5208 Staff Cost Share Voluntary
 5209 Staff Cost Share Mandatory
 5210 FT Staff Suppl/Other
 5211 FT Staff Temp

Part Time Staff

5221 PT Staff Hourly & Salary
 5222 PT Staff Temp

Staff Overtime

5241 Staff Overtime
 5242 Shift Differential Overtime

Graduate Assistants

5301 Grad Assts Teaching
 5302 Grad Assts Non-Teach
 5308 Grad Assts - Cost Sharing Vol
 5309 Grad Assts - Cost Sharing Mand

Student Assistants

5401 Student Assts - Regular
 5402 Student Assts - Overtime
 5403 Student Assts - Night
 5405 Cwsp-Federal
 5406 Cwsp-Institutional
 5407 Student Commissions
 5408 CWSP 100%
 5409 CWSP 100% - Shift Differential

Fringe Benefits

5601 STRS
 5602 SERS
 5603 PERS-LE
 5604 Alternative Retire Plan -STRS
 5605 Alternative Retire Plan - SERS
 5607 SERS Surcharge
 5610 Medical/Life
 5620 Workers Comp
 5621 Unemployment Comp
 5622 Medicare Tax
 5630 Remiss Fee-Fac
 5631 Remiss Fee-Fac Dep
 5632 Remiss Fee-Staff
 5633 Remiss Fee-Staff Dep
 5634 Remiss Fee-Grad Asst
 5635 Remiss Fee-Music
 5636 Remiss Fee-Sr Citiz
 5637 Remiss Fee-Other
 5640 Parking Permits
 5641 Residence Meal Allowance

Supplies & Services

5701 Legal Services Fee
 5702 Consultant Fee
 5703 Honorarium
 5704 Ticket Sellers-Pah
 5705 Stage & Ward-Pah
 5706 Game Officials
 5707 Game Help
 5708 Housing Allowance
 5709 Non-Tax Cost Liv Stp
 5710 Artist Fees

Detail Accounts for Departmental Charges

Supplies & Services Continued

5711 Honorarium - Non-USA
 5749 Misc Personal Svc
 5751 Contract Clean
 5752 Laundry & Dry Clean
 5753 Collection Exp
 5754 Medical Expl
 5755 Mailing Services
 5756 Other Non-Indiv Svc
 5757 Office Supplies
 5758 Instructional Suppl
 5759 Maintenance Suppl
 5760 Athletic Supply
 5761 Rotc Uniforms & Supp
 5762 Motor Vehicle Suppl
 5763 Other Supplies
 5764 Furn & Eq Repair
 5766 Maintenance Contract
 5767 Repair Bldg & Ground
 5768 Phys Fac/Labor and Mat'l
 5769 Rental of Equip
 5770 Rental of Bldg
 5771 Rental of Park Lot
 5772 Rental of Films
 5774 Auto Insurance
 5775 Property and Fire Insurance
 5776 Liability Insur
 5777 Fidelity Bond
 5778 Duplicating Svc Chg
 5779 Photo-Copying
 5780 Printing & Binding
 5781 Zip Card Duplicating
 5784 Program Print
 5787 Dues & Memberships
 5788 Subscrip, Rept, Book
 5789 Advertising
 5790 TV/Radio Broadcasts
 5791 Game Guarantees
 5792 Property Tax
 5793 Interest Exp
 5794 Awards-Non-Fin Aid
 5795 Bad Debts
 5796 Cashier Over-Short
 5797 Savings Bond Purch
 5798 Royalties
 5799 Ubit Tax
 5800 Computer and Peripherals
 5801 Software
 5802 Discount Earned
 5803 Training & Prof Educ
 5804 Temporary Employment Services
 5805 Express Shipping

Supplies & Services Continued

5806 Freight
 5807 Parking Permit - Nonemployee
 5808 Franchise Fee
 5809 Survey Expense
 5810 Banking Fees
 5811 Copier Management Charges
 5812 Uniforms
 5813 Safety Supplies
 5814 Tools
 5815 Furniture & Equip under \$5000
 5816 Artwork under \$5000
 5817 Marketing/Promotional Expense
 5818 Flowers/Gifts
 5819 Legal Settlements
 5820 Inventory Relieved
 5821 Student Related Fees
 6092 General Fund Revenue
 6093 Miscellaneous Expense

Purchased Utilities

6101 Gas - Natural
 6102 Electricity
 6103 Water
 6104 Steam
 6105 Chilled Water

Sub-Contract Pay't-Research

6201 Sub-Contract Pay't-Research

Communications

6301 Tele Long Distance
 6302 Tele Cellular
 6303 Tele Local Calls
 6305 Tele Monthly Fixed Chg.
 6306 Tele Installation
 6307 Tele Materials
 6308 Tele Vendor Labor
 6309 Tele Custom Services
 6310 Tele Zip TV
 6311 Postage

Charge-Back Dr/Cr

6401 Gen. Svc's. Ch-Back
 6402 Duplicating
 6403 Master-Maker-Gen
 6404 Master-Maker 4250
 6405 Comp. Ctr-Internal
 6406 Comp. Ctr-External
 6407 Utilities Distr
 6408 Taxable Dept Service

Detail Accounts for Departmental Charges

Charge-Back Dr/Cr Continued

6409 Taxable Inventory - Cost
 6410 Non-Tax Inventory - Cost
 6411 Taxable Inventory
 6412 Non-Tax Inventory
 6413 Service Contr
 6415 Gas - Natural
 6416 Electricity
 6417 Water
 6418 Hi Temp Hot Water
 6419 Chilled Water - Chg Bck

Equipment-Lease/Purchase

6501 Equip Lease/Purchase

Movable Equipment

6601 Office Equip - New
 6602 Class & Lab Equip - New
 6603 Computers - Servers
 6604 Gen'l Movable Equip - New
 6605 Autos & Trucks -New
 6606 Computers - PC's
 6607 UA Built Equipment
 6610 Equip \$1500-\$4999 Grants Only
 6611 Equipment held in trust

Libr Books & Matl

6701 Books & Per-Gen'l
 6702 Lost Book Repurchase
 6703 Electronic Library Materials
 6710 Law Books-Gen'l
 6711 Law Books-Cont(Perm)
 6712 Law Books-Cont(Temp)
 6713 Law Books-Periodical
 6714 Law Books-Repl
 6715 Law Books-Binding
 6716 Law Electronic Library Matls

Plant Fund Expense

6801 Land
 6802 Land Improvement
 6803 Buildings
 6804 Building Alteration
 6805 Architect Fee
 6806 Cable/Hardware Purchase
 6807 Cable/Hardware Installation
 6808 Fiber Cable/Hdw Purchase
 6809 Fiber Cable/Hdw Installation
 6810 Artwork,Archives&Collections
 6811 Landscaping

Depreciation

6901 Depreciation

Travel & Hospitality

7001 Employee Travel
 7005 Non-Employee Travel
 7010 Stu Recrt In-State
 7011 Stu Recrt Out-State
 7020 Athletic Travel
 7022 Athletic Meals
 7030 Res. Asst. Meals
 7031 Personnel Interview
 7032 Moving Expense
 7040 Hospitality-Tickets
 7041 Hospitality-Gen'l
 7042 Hospitality-Dean Spc
 7043 USDA reimbursement
 7044 Zip Card Hospitality

Cost of Goods Sold

7101 Pur-Resale-Food
 7102 Pur-Resale-Alcohol
 7103 Pur-Resale-Books
 7104 Pur-Resale-Sundry
 7105 Pur-Resale-AV/Film
 7106 Pur-Resale-Misc
 7120 Bookstore-Textbooks
 7122 Bookstore-Gen. Supplies
 7123 Bookstore-Art & Engr. Supp
 7124 Bookstore-Clothing
 7125 Bookstore-Gift Items
 7140 Comp Store-Depart'l
 7141 Comp Store-External
 7199 Mo Cost of Sale Jv

Student Aid

7201 Scholarships
 7202 Grad Asst Fellowships
 7203 Athletic Scholarships
 7204 Grad Asst Scholarship
 7205 Grad Asst Schol-C/S
 7206 Awards
 7207 Grad Asst Schol-No Cost Share
 7208 Departmental Fee Payment

Indirect Costs

7301 Indirect Cost

Detail Accounts for Departmental Charges

Cost Sharing

7401 Matching Funds-Research
7402 Matching Funds-College
7403 Matching Funds-Department
7404 Program Support

IDC Rate

9000 IDC Rate Percentage

Federal CFDA

9001 Federal CFDA Number

Mand Trf-Out

7701 Mand Trf-Out-Unrestricted
7702 Mand Trf-Out-Auxiliary
7703 Mand Trf-Out-Restricted
7704 Mand Trf-Out-Loan
7705 Mand Trf-Out-Endow
7707 Mand Trf-Out-Plant
7709 Mand Trf-Out-Agency

Non-Mand Trf-Out

7751 Non-Mand Trf-Out-Unrestricted
7752 Non-Mand Trf-Out-Auxiliary
7753 Non-Mand Trf-Out-Restricted
7754 Non-Mand Trf-Out-Loan
7755 Non-Mand Trf-Out-Endow & Sim
7757 Non-Mand Trf-Out-Plant
7759 Non-Mand Trf-Out-Agency

Fund Deductions

7810 Fund Ded-Refund to Grantors
7811 Fund Ded-Ind Cost Recovered
7812 Fund Ded-Annuities Paid
7813 Fund Ded-Loss On Investment
7814 Fund Ded-Loan Canc-Teach
7815 Fund Ded-Loan Canc-Mil
7816 Fund Ded-Loan Canc-Death
7817 Fund Ded-Loan Canc-Disab
7818 Fund Ded-Loan Canc-Bankrupt
7819 Fund Ded-Loan Canc-Other
7820 Fund Ded-Write-Offs
7821 Fund Ded-Collection Exp
7822 Fund Ded-Excess Income Distr
7823 Fund Ded-Other Expense
7824 Fund Ded-Plant Dispositions
7825 Fund Ded-Debt Retirement
7826 Fund Ded-Interest On Debt

Reserve Encumbrances

8005 Reserve for Encumbrances
8006 Reserve for Pre-Encumbrances
8007 Reserve for Manual Encumbrance