

## Detail Account Codes 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
		4107	State Fisc Stabilization Funds
		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
		4218	Endow Supplement-UA Foundation
		4220	IDC Holding Account
		4230	Endowment Admin Fee
		4231	Foundation Admin Fee
		4240	Federal Tax Credit-Energy Bond
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 04A&B
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
4052	TK20 Portfolio Fee	4322	Temp Inv Inc-MetWest Short Trm
4053	Technology Fees	4323	Temp Inv Inc-PIMCO Intermediat
4054	Engineering Infrastructure Fee	4324	Temp Inv Inc-MetWest Intermed
4055	Law Bar Exam Review Fee	4325	Temp Inv Inc-Fifth Third Oper
4056	Co-op Fees	4326	Temp Inv Inc-Fifth Third 2004B
4060	Administrative Fee		
4061	Career Advantage Program Fee		
4062	Developmental Support Fee		
4064	Late Registration		
4065	Re-enrollment Fee		
4066	Late Payment		
4068	Graduation Application		
4069	Engineering Co-op fee		
4070	Engineering Program fee		
4072	Library Fine		
4073	Transcripts		
4074	Credit By Exam		
4075	Retainer Fee		
4099	Temporary Fee Income Holding		

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Investment Income continued		Sales & Services Continued	
4327	Temp Inv Inc-Seasongood	4446	MUC Event Deposits
4328	Temp Inv Inc-Chase Cash Rserve	4447	Forfeited meal plan income
<b>Revenue</b>		4448	Value Link Sales
4330	Gain on Sale of Securities	4449	Tip Clearing
4331	Temp Inv Inc-PNC L/T Portfolio	4450	EJT Office Rent
4332	Temp Inv Inc-PFM Cash Oper	4451	EJT Hall Rental
4333	Temp Inv Inc-PFM S/T Core	4452	EJT Lobby Sales
4334	Temp Inv Inc-PFM Int. Core	4453	Co-Promote Event
4335	Temp Inv Inc-US Bank Int Core	4454	Western Cult Rental Income
4336	Temp Inv Inc-PFM S/T Core	4455	Promoted ticket sales
4337	Temp Inv Inc-P3 US Bank	4456	Coat Check Revenue
4390	Unrealized Gain/Loss on Invest	4457	Ticket Commissions & Handling
<b>Sales &amp; Services</b>		4458	Co-Promoted Ticket Income
4401	Dept Sales 01 - Taxable	4459	Rental Ticket Revenue
4402	Dept Sales 02 - Taxable	4460	Reserve for EJT
4403	Dept Sales 03 - Taxable	4461	Campus Memberships
4404	Dept Sales 04	4462	Alumni Membership
4405	Dept Sales 05	4463	Community Memberships
4406	Dept Sales 06	4464	Corporate Memberships
4407	Dept Sales 07	4465	Sponsorships
4408	Dept Sales 08	4466	Campus Rentals
4409	Dept Sales 09	4467	Community Rentals
4410	Dept'l. Sales 010	4468	Rec & Well Parking Revenue
4411	Dept'l. Sales 011	4469	Rec & Well Taxable Sales
4413	Dept'l. Sales 013	4470	Rec & Well Non Taxable Sales
4419	Dept'l. Sales 19 - Nontaxable	4471	Fitness Sales
4420	Dept'l. Sales 20 - Nontaxable	4472	Wellness Sales
4421	Dept'l. Sales 21 - Nontaxable	4473	Swim Team Revenue
4422	Dept'l. Sales 22 - Nontaxable	4474	Swim Meets
4423	Dept'l. Sales 23 - Nontaxable	4475	Swim Lessons
4424	Dept'l. Sales 24 - Nontaxable	4476	Intramural Team Fees
4425	Dept'l. Sales 25 - Nontaxable	4477	Outdoor Trips
4426	Dept'l. Sales 26 - Nontaxable	4478	Equipment Rental
4427	Dept'l. Sales 27 - Nontaxable	4479	Climbing Wall Rental
4428	Dept'l. Sales 28 - Nontaxable	4480	Guest Passes
4429	Dept'l. Sales 29 - Nontaxable	4481	Instructional Revenue
4430	Food Sales Taxable	4482	Reserve for Rec & Wellness
4431	Food Sales Non Taxable	4483	Reserve for Rec & Wellness
4432	Bar Sales Taxable	4484	Reserve for Rec & Wellness
4433	Bar Sales Non Taxable	4485	Student Room Rental - NonTax
4434	Zip Card Sales Taxable	4486	Room Rental-Sales & County Tax
4435	Zip Card Sales Non Taxable	4487	Summer Rental - NonTax
4436	Non Food Sales Taxable	4488	Room Rental - County Tax
4437	Board Plan Sales Non Taxable	4489	Lost Key Income
4438	Interdepartmental Dining Rev	4490	Dorm Room Damage income
4439	Cash over/short	4491	RHC & RPB Activity Fees
4440	Commissions-Vending	4492	RHC & RPB Ticket Sales
4442	Commissions - Misc	4493	Reserve for Housing
4443	Concessions	4494	Reserve for Housing
4444	Lease/Rental	4495	Student Union Room Rental
4445	Reserve for Dining	4496	Barnes & Noble Rental Income
		4497	Computer Solutions Rental Inco



## Detail Account Codes for Departmental Charges

<b>Non-Mandatory Trf-In</b>		<b>Administration/Contract Professionals Cont.</b>	
4851	Non-Mand Trf-In-Unrestricted	5104	Admin Cost Share Mandatory
4852	Non-Mand Trf-In-Auxiliary	5106	Contr Prof Sick Leave Payoff
4853	Non-Mand Trf-In-Restricted	5107	Contr Prof Vacation Payoff
4854	Non-Mand Trf-In-Loan	5108	Vacation Accrual-Admin
4855	Non-Mand Trf-In-Endowment	5109	FT Contr Prof Suppl/Other
4857	Non-Mand Trf-In-Plant	5110	FT Contr Prof Temp
4859	Non-Mand Trf-In-Agency	5111	Contr Prof Sick Leave Accrual
		5149	Prior period adjust CP FT
<b>Full Time Faculty</b>		<b>Part-Time Contract Professionals</b>	
5001	Ft Fac Admin 12 Mo	5151	Part-time Contr Prof
5002	Ft Fac Admin 9/10 Mo	5152	Part-time Contr Prof Temp
5003	Ft Fac Teach 12 Mo	5159	Prior period adjust CP PT
5004	Ft Fac Teach 9/10 Mo		
5005	Ft Fac Prof Leave (FIPL)	<b>Full Time Staff</b>	
5006	Fac Sick Leave Payoff	5201	FT Staff Salary
5007	Fac Vacation Payoff	5202	FT Staff Hourly
5008	Ft Fac Cost Share Voluntary	5203	Staff Post Doc Fellowships
5009	Ft Fac Cost Share Mandatory	5204	Shift Differential
5010	Vacation Accrual-Faculty	5205	Staff Sick Leave Payoff
5011	Housing Allowance	5206	Vacation/Comp Accrual-Staff
5012	FT Fac Acad Yr Suppl Non-Teach	5207	Staff Vacation Payoff
5013	FT Fac Temp	5208	Staff Cost Share Voluntary
5014	Fac Sick Leave Accrual	5209	Staff Cost Share Mandatory
5029	Prior period adjust Fac FT	5210	FT Staff Suppl/Other
		5211	FT Staff Temp
		5212	Staff Sick Leave Accrual
		5219	Prior period adjust Staff FT
<b>Part Time Faculty</b>		<b>Part Time Staff</b>	
5031	PT Fac Fall & Spring	5221	PT Staff Hourly & Salary
5032	PT Fac Acad Yr Suppl Non-Teach	5222	PT Staff Temp
5039	Prior period adjust Fac PT	5223	PT Staff Temp Pay Differential
		5239	Prior period adjust Staff PT
<b>Summer Faculty</b>		<b>Staff Overtime/Comp Time</b>	
5041	Ft Fac Summer Teach	5241	Staff Overtime
5042	Pt Fac Summer Teach	5242	Shift Differential Overtime
5043	FT Fac Summer Admin	5243	Comp Time Paid
5044	PT Fac Summer Admin	5249	Prior period adjust Staff OT
5045	FT Fac Summer Research		
5046	PT Fac Summer Research	<b>Graduate Assistant</b>	
5047	FT Fac Summer Other	5301	Grad Assts Teaching
5048	PT Fac Summer Other	5302	Grad Assts Non-Teach
5049	Prior period adjust Fac Sum	5308	Grad Assts - Cost Sharing Vol
		5309	Grad Assts - Cost Sharing Mand
		5319	Prior period adjust GA
<b>Faculty Overload</b>			
5051	Ft Fac Teach Overload		
5059	Prior period adjust Fac Ovr		
<b>Administration/Contract Professionals</b>			
5101	Ft Contr Prof 12 Mo		
5102	Ft Contr Prof 9/10 Mo		
5103	Admin Cost Share Voluntary		

## Detail Account Codes for Departmental Charges

Student Assistant		Supplies & Services Continued	
5401	Student Assts - Regular	5707	Game Help
5402	Student Assts - Overtime	5708	Housing Allowance
5403	Student Assts - Night	5709	Cost Liv Stp
5404	Stu Asst Shift Differential	5710	Artist Fees
5405	Cwsp-Federal	5711	Honorarium - Non-USA
5406	Cwsp-Institutional	5712	Course Training
5407	Student Commissions	5749	Misc Personal Svc
5408	CWSP 100%	5750	Background Checks
5409	CWSP 100% - Shift Differential	5751	Contract Clean
5419	Prior period adjust SA	5752	Laundry & Dry Clean
		5753	Collection Exp
		5754	Medical Expense
		5755	Mailing Services/Postage
		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
		5765	Research Supplies
		5766	Maintenance Contract
		5767	Repair Bldg & Ground
		5768	Phys Fac/Labor and Mat'l
		5769	Rental of Equip
		5770	Rental of Building/Rooms
		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 / Copying
		5779	Photo-Copying
		5780	Printing & Binding
		5781	Zip Card Duplicating
		5784	Program Print
		5787	Dues, Memberships & Licenses
		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
Fringe Benefits			
5601	STRS		
5602	SERS		
5603	PERS-LE		
5604	Alternative Retire Plan -STRS		
5605	Alternative Retire Plan - SERS		
5607	SERS Surcharge		
5608	Employer annuity contributions		
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		
5651	Fringe pool - Faculty		
5652	Fringe pool - Contract Prof		
5653	Fringe pool - Staff		
5654	Fringe pool - Graduate Assist		
5655	Fringe pool - Student Assist		
5656	Fringe pool - PT Professional		
5657	Fringe pool - PT Staff		
5660	Fringe pool - Adjustments		
Supplies & Services			
5701	Legal Services Fee		
5702	Consultant Fee		
5703	Honorarium		
5704	Ticket Sellers-Pah		
5705	Stage & Ward-Pah		
5706	Game Officials		



## Detail Account Codes for Departmental Charges

Movable Equipment		Travel Continued	
6601	Office Equip - New	7026	Athletic Team - Lodging
6602	Class & Lab Equip - New	7027	Athletic Team - Shuttle/Taxi
6603	Computers - Servers	7028	Athletic Team - Other
6604	Gen'l Movable Equip - New	7029	Athletic Team - Gasoline
6605	Autos & Trucks -New	7030	Res. Asst. Meals
6606	Computers - PC's	7031	Personnel Interview
6607	Work in Progress	7032	Moving Expense
6608	Freight for Equipment	7033	Outdoor Adventure Trips
6610	Non-capitalized equipment	7040	Hospitality-Tickets
6611	Equipment held in trust	7041	Hospitality-Gen'l
6612	UA Built Equipment	7042	Hospitality-Events
		7044	Zip Card Hospitality
		7045	Business Meals
		7046	Flowers/Gifts
		7061	Airfare
		7062	Commercial Bus
		7063	Car Rental
		7064	Other Commercial Transport
		7065	Mileage
		7066	Lodging
		7067	Meals/Per Diem
		7068	Conference Fees/Prof Devel
		7069	Shuttle/Taxi
		7070	Other Misc. Travel Expenses
		7071	Gasoline
Library Books/Materials		Foreign Travel	
6701	Books & Per-Gen'l	7081	Foreign Airfare
6702	Lost Book Repurchase	7082	Foreign Commercial Bus
6703	Electronic Library Materials	7083	Foreign Car Rental
6710	Law Books-Gen'l	7084	Foreign Other Comm Transport
6711	Law Books-Cont(Perm)	7085	Foreign Mileage
6712	Law Books-Cont(Temp)	7086	Foreign Lodging
6713	Law Books-Periodical	7087	Foreign Meals/Per Diem
6714	Law Books-Repl	7088	Foreign Conference Fees
6715	Law Books-Binding	7089	Foreign Shuttle/Taxi
6716	Law Electronic Library Matls	7090	Foreign Other Misc Travel Exp
		7091	Foreign Travel Non-Univ Persnl
		7092	Foreign Gasoline
Plant Fund Expense		Cost of Goods Sold	
6801	Land	7101	Pur-Resale-Food
6802	Land Improvement	7102	Pur-Resale-Alcohol
6803	Buildings	7103	Pur-Resale-Books
6804	Building Alteration	7104	Pur-Resale-Sundry
6805	Architect Fee	7105	Pur-Resale-AV/Film
6806	Copper/Fiber Cable & Hardware	7106	Pur-Resale-Misc
6807	Copper/Fiber Installation	7120	Bookstore-Textbooks
6808	Fiber Cable/Hdw Purchase	7122	Bookstore-Gen. Supplies
6809	Fiber Cable/Hdw Installation	7123	Bookstore-Art & Engr. Supp
6810	Artwork,Archives&Collections	7124	Bookstore-Clothing
6811	Landscaping	7125	Bookstore-Gift Items
6812	Infrastructure		
Depreciation			
6901	Depreciation		
Travel			
7005	Travel - Non-Univ Personnel		
7010	Athletic Recruiting In-State		
7011	Athletic Recruiting Out-State		
7012	Athletic Vacation Period Exp		
7020	Athletic Team - Airfare		
7021	Athletic Team - Bus		
7022	Athletic Team - Meals		
7023	Athletic Team - Car Rental		
7024	Athletic Team - Other Trans		
7025	Athletic Team - Mileage		

## Detail Account Codes for Departmental Charges

Cost of Goods Sold Continued		Mand Trf-Out	
7140	Comp Store-Depart'l	7701	Mand Trf-Out-Unrestricted
7141	Comp Store-External	7702	Mand Trf-Out-Auxiliary
7199	Mo Cost of Sale Jv	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
Student Aid		Non-Mand Trf Out	
7201	Scholarships	7751	Non-Mand Trf-Out-Unrestricted
7202	Grad Asst Fellowships	7752	Non-Mand Trf-Out-Auxiliary
7203	Athletic Scholarships	7753	Non-Mand Trf-Out-Restricted
7204	Grad Asst Scholarship	7754	Non-Mand Trf-Out-Loan
7205	Grad Asst Schol-C/S	7755	Non-Mand Trf-Out-Endow & Sim
7206	Awards	7757	Non-Mand Trf-Out-Plant
7207	Grad Asst Schol-No Cost Share	7759	Non-Mand Trf-Out-Agency
7208	Departmental Fee Payment		
7220	Athl FA-Tuition/Fees, Acad Yr	Fund Deductions	
7221	Athl FA-Room/Board, Acad Yr	7810	Fund Ded-Refund to Grantors
7222	Athl FA-Living Allow, Acad Yr	7811	Fund Ded-Ind Cost Recovered
7223	Athl FA-Tuition/Fees, Summer	7812	Fund Ded-Annuities Paid
7224	Athl FA-Room/Board, Summer	7813	Fund Ded-Loss On Investment
7225	Athl FA-Living Allow, Summer	7814	Fund Ded-Loan Canc-Teach
7226	Athl FA-Books, Acad Yr	7815	Fund Ded-Loan Canc-Mil
7227	Athl FA-Books, Summer	7816	Fund Ded-Loan Canc-Death
7228	Athl FA-Training Table	7817	Fund Ded-Loan Canc-Disab
7229	Athl FA-Orientation Fees	7818	Fund Ded-Loan Canc-Bankrupt
7230	Athl FA-Other/Misc	7819	Fund Ded-Loan Canc-Other
7231	Athl FA-NCAA Special Assist Fd	7820	Fund Ded-Write-Offs
Indirect Cost		7821	Fund Ded-Collection Exp
7301	Indirect Cost	7822	Fund Ded-Excess Income Distr
7302	Indirect Cost-Other Distributi	7823	Fund Ded-Other Expense
7303	UARF IDC (warehouse only)	7824	Fund Ded-Plant Dispositions
7304	Unrecovered IDC (warehouse)	7825	Fund Ded-Debt Retirement
7305	Waived F&A as Cost Share	7826	Fund Ded-Interest On Debt
		7827	Fund Ded-UAF LOC payment
Cost Sharing		Reserve Encumbrances	
7401	Matching Funds-Research	8005	Reserve for Encumbrances
7402	Matching Funds-College	8006	Reserve for Pre-Encumbrances
7403	Matching Funds-Department	8007	Reserve for Manual Encumbrance
7404	Program Support		
7450	FT FAC Salary Cost Share	IDC Rate	
7451	CP Salary Cost Share	9000	IDC Rate Percentage
7452	Staff Wages Cost Share	9002	IDC Rate - Participant Support
7453	Grad Salary Cost Share		
7454	Student Wages Cost Share	Federal CFDA	
7459	PT FAC Salary Cost Share	9001	Federal CFDA Number
7460	FAC Fringe Cost Share		
7461	CP Fringe Cost Share		
7462	Staff Fringe Cost Share		
7463	GA Fringe Cost Share		
7464	Student Fringe Cost Share		
7472	Tuition Cost Share		
7474	IDC on Cost Share		
7478	Related Award Cost Share		
7479	In Kind Cost Share		