

DEPARTMENT LIST

GL ACCOUNT NUMBERS

FEBRUARY 2008

The last six digits of your account number in the SAP system are GL account numbers. They are used to classify revenues, expenditures, and transfers, & are grouped as follows:

5XXXXX	Revenue
59XXXX	Revenue Transfers
61XXXX-62XXXX	Personnel Services
63XXXX-8XXXXX	Supplies & Equipment
9XXXXX	Expense Transfers

Following is a list showing the new GL account numbers with a description of the purpose of each.

REVENUES - 5XXXXX

TUITION & FEES

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510200	Tuition and Fees
510300	Admission Fees
510400	Orientation – Stu Fees
510500	Credit by Examination
510600	Correspondence Course Fees
510700	Enrollment Fee
510800	Orientation - Parent Fees
510900	Graduate School Application Fee-On Campus 1
511000	Undergraduate Application Fee-On Campus 1
511100	Student Activity Center - Off Campus
511200	Graduate Fees for Grad School
511300	Program Change Fees-Grad School

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511400	Late Fees
511500	Beaver Island - Rm & Bd
512100	Tuition - Spring
512200	Tuition - Summer I
512300	Tuition - Summer II
512400	Tuition - Fall
512900	Refund - Tuition and Fees

STATE APPROPRIATIONS

514000-514400	State of Michigan Appropriation
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515200-515900	GRANTS
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PRIVATE GIFTS

516100	Gifts - Underwriting
516200	Private Gifts
516600	Private Gifts
516700	Private Gifts - Operating
516800	Private Gifts - PY Crr

ENDOWMENT INCOME

517500-517800	Endowment Investment Income
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OTHER INCOME

517900	Investment Income
518000	Gain or Loss on Sale - Other Investments
518100	NBD Management Fees
519200	Interest Earned
519300	Other Earnings

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519400- **LOANS**
519900

SALES & SERVICES OF EDUCATIONAL ACTIVITIES

520200 Sales Taxable
520300 Sales Non-Taxable
520400 Sale Individual Game (Athletics)
520500 Sales Inter-university
520600 Fees Non-Credit Courses
520700 Refund - Fees Non-Credit Courses
520800 Workshop Fees
520900 Graduation Fees
521000 Fines
521100 Replacement Fees
521200 Miscellaneous Fee
521400 Vending
522200- Sales-Miscellaneous
522600
525200 Display Ad
525300 Class Ad
525400 National Advertising
525500 Subscriptions
526000- **ATHLETICS**
527900 (FOR ATHLETICS USE ONLY)
534500- **AUXILIARY ACTIVITIES -- MOTOR POOL**
535800 (FOR MOTOR POOL USE ONLY)
OTHER REVENUE
536000- **STUDENT ACTIVITY CENTER**
537900 (FOR STUDENT ACTIVITY CENTER USE ONLY)
540200 Cash Over - Cash Short

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540300 Miscellaneous Income
540400 CEL - Developmental Experience Fee
540500 Check Cashing Fee
540600 Equipment Rental
540700 Charter School Application Fee
541000 Grant/Contract Program Income
545600- **PUBLIC BROADCASTING**
550500 (FOR PUBLIC BROADCASTING USE ONLY)
555900 Chargeback Cobra
560100- **SALES AND SERVICES OF AUXILIARY ACTIVITIES**
565900 (FOR AUXILIARY SERVICES USE ONLY)
566000- **TELECOMMUNICATIONS RESOURCES**
566900 (FOR TELECOMMUNICATIONS USE ONLY)
567000- **CENTRAL ENERGY FACILITY RESOURCES**
573000 (FOR CENTRAL ENERGY USE ONLY)
566800 Tele-video Classroom Rent
568000 Campus Card Revenue
568100 Travel Card
568200 Video Conf. Troy
CARRYFORWARD BALANCE
599800 Balance Carryforward
599801 Commitment Carryforward
599802 Carryforward Entries after year end close
REVENUE-TRANSFERS
599931 (ACCOUNTING SERVICES ONLY)
599960
COST OF GOODS SOLD
601000- Cost of Goods Sold
609900

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STAFF SALARIES & WAGES

- 611000 Professional Administrative/Salary - Consists of entry level & middle management individuals as well as professional staff members both on & off campus.
- 611100 Senior Officers Salaries - Consists of the Directors of major departments, Deans, Assistant & Associate Deans, individuals who make up the decision-making body for Central Michigan University including the President, the Provost, & the various Vice Presidents.
- 611200 Office Professionals Salaries - Consists of Bookkeepers, Clerks, Typists, Secretaries, Receptionists, & other office related positions.
- 611300 Professional Administrative/Hourly - Consists of clerical & entry-level professional administrative positions both on & off campus.
- 612000 Subsistence
- 612100 Food Service and Maintenance Salaries - Consists of unskilled & skilled workers at Facilities Management. And also includes employees working in the Food Service area.
- 612200 Public Broadcasting Salaries - Includes employees working in the Public Broadcasting area except for administrative staff.
- 612300 Public Safety Salaries - Includes the campus Service Officers, & Sergeants.
- 612500 Supervisory/Technical Salaries - This group includes supervisors in the office setting, at Facilities management (both skilled & unskilled trades, & Food Service area). In this group you will also find technical people such as keypunch operators, physics technicians, nurse's aides, etc.

FACULTY SALARIES & WAGES

- 613200 Faculty Salaries - This group consists of Instructors, Professors, Librarians, Coaches, Counselors.
- 613300 Faculty - Department Chairperson Salaries
- 613400 Faculty - Summer Salaries
- 613500 Faculty - Temporary Salaries

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- 613600 Graduate Assistants Salaries - These are students who work in the academic areas, assisting in teaching or research in order to gain credit & practical experience.
- 613700 Course Instructor
- 613800 Ttrl/Monitor/Review
- 613900 Wkshop/Spkr/Prctr
- 614000 Advisor/Mentor

FRINGE BENEFITS

Fringe Benefits include Retirement, Social Security, Hospitalization Insurance, Life Insurance, Disability Insurance, Worker's Compensation, Dental, Parking Decals, Vision Care, Longevity, Tuition, Unemployment, & Vacation accrual for FASB 43. Each classification has an appropriate percentage.

- 615000 Professional/Administrative Benefits
- 615100 Senior Officers Benefits
- 615200 Office Professionals Benefits
- 615300 Faculty - Department Chairpersons Benefits
- 615400 Faculty Benefits
- 615500 Faculty - Summer Benefits
- 615600 Faculty - Temporary - Full time - Benefits
- 615700 Faculty - Temporary - Part time - Benefits
- 615800 Graduate Assistants Benefits
- 615900- Other Benefits
- 616000
- 616100 Food Service & Maintenance Benefits
- 616200 Public Broadcasting Benefits
- 616300 Public Safety Benefits
- 616500 Supervisory/Technical Benefits
- 616600 Hourly Benefits

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616700 Retirees Benefits

617700 Course Instructor Benefits

OTHER SALARIES - STUDENT & TEMPORARIES

620900 Expenditure Credit

TEMPORARY EMPLOYEES & STUDENT ASSISTANTS - PAYROLL

621000 Temporary Employees

621300 Food Service & Maintenance - Temporary

621800 Student Assistants - Temporary

622000 Contractual Services

OTHER COMPENSATION

623000 Other compensation

623100 Overtime

623200 Shift Differential

623300 Work in Higher Classification

623400 Callback Pay

623500 Wage Recharges

STUDENT ASSISTANTS - WORK STUDY

624200 CWS - College Work Study

624300 MWS - Michigan Work Study

624400 MWSG - Michigan Grad Work Study

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OTHER BENEFITS - TEMPORARY EMPLOYEES & STUDENT ASSISTANTS

625200 Temporary Employees Benefits

625900 Other Fringe Benefits

626000 Retirement Service Award Payment

FUNDED DEPARTMENTAL RESOURCES

626700 Professional Admin. Salary Departmental Funding

626800 Senior Officer Departmental Funding

626900 Office Professionals Departmental Funding

627000 Faculty Departmental Funding

627100 Food Service & Maintenance Departmental Funding

627300 Public Broadcasting Departmental Funding

627400 Public Safety Departmental Funding

627500 Professional Admin. Hourly Departmental Funding

627600 Supervisory Technical Departmental Funding

BENEFITS - FUNDED DEPARTMENTAL RESOURCES

628700 Professional Admin. Salary Departmental Funding - Benefits

628800 Senior Officer Departmental Funding - Benefits

628900 Office Professionals Departmental Funding - Benefits

629000 Faculty Departmental Funding - Benefits

629100 Food Service & maintenance Deptl. Funding - Benefits

629300 Public Broadcasting Departmental Funding - Benefits

629400 Public Safety Departmental Funding - Benefits

629500 Professional Admin. Hourly Departmental Funding - Benefits

629600 Supervisory Technical Departmental Funding - Benefits

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SUPPLIES & EQUIPMENT

631900 Expenditure Credit

640100 Misc. Freight

640200 Postage and Delivery - Includes stamps & meter mail

640300	United Parcel Service	university guests. If this cost is on the travel expense reports.	
640400- 641100	Postage and Delivery	661000	Hosting Card
645200	Telephone	662200- 662900	Workshop Costs
645300	Telephone - Long Distance	663200	Teleconferencing Costs
645400	Telephone - Installation	664200	Graduation Costs
645500	Telephone - Premise Visit	665200- 666400	Printing & reproduction - Includes cost of printing forms pamphlets & bulletins. Includes duplication costs for the copy center or other reproduction services.
645600	Telephone - Miscellaneous	670200- 671000	Honorariums & Professional Entertainment Fees – Includes payments to individuals for honorariums, speaking fees, & professional entertainment services. Payments to employees of the university must be paid through payroll since they are subject to withholding for income tax.
645700	Telephone - Service Order Charges	672200- 672900	Outside Services
645800	Telephone - Telephone Equipment	673100- 673600	ARAMARK Contract Service
645900	Cable TV Service	675200	Employee Tuition Expense - Includes approved tuition charges for employees attending Central Michigan University & other colleges & universities. Limited to six credit hours per semester & twenty-one (21) ours within a twelve (12) month period.
646000	Telephone - Watts Line Charge	675300	Employee Scholarships
646100	Telecomm Video Classroom	680100	Classroom Rent
650200- 651000	Computer Services - Includes charges for use of computer facilities & 651000 Data preparation.	680200- 681000	Rentals - Includes the cost of renting office equipment, facilities & vehicles. Does not include cost of rental vehicle when traveling.
651100	Database Access - Includes vendor charges for access to external computer databases.	685200	Student Aid - Includes the cost of grants, scholarships or fellowships to students of the University.
651200 651400	Computer Services Computer Services		
651500	Consulting Fees		
651600	Computer Services – Software		
651700	Miscellaneous Networking Software		
651800	McAfee Virus Software		

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651900	Computer Services
655200- 656100	Equipment Repairs& Maintenance - Includes the repair of equipment, service contracts & preventive maintenance of equipment.
660200- 660900	Entertainment and Meeting Expenses - Includes the cost of meals & refreshments for employee meetings & entertaining

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685300- 686600	Awards and Trophies - Includes cash awards to students & the cost of trophies.
690200- 692700	Supplies/Office - Includes the cost of office supplies & office furnishings such as desk pads, waste baskets, etc.
693000-	Purchasing MasterCard Program

693300		744200- Transportation (taxicab, bus, airplane)
695300- Indirect Costs		744800
695900		745000- Recruiting Expenses
696000 Overhead Recovery		747400
696100 Phase II, III Auxiliary Chargeback		750200 Advertising - Includes the cost of want ads & classified & direct mail brochures.
696200 Reimburse Grant Ctrl.		750300 Promotional Activities
700200- Supplies/Maintenance - Includes the cost of maint.		750400 Trustee Fees - Includes the cost of Trustee Fees paid to Trust Corp.
703100 supplies. This does not include the cost of maint. of equipment (See 655200).		750500 Subscriptions and Publications - Includes the cost of all types of subscriptions, periodicals & publications.
706200 Oil		750600 Professional Fees - Includes payments to individuals & companies not employees of the University for professional services such as auditing, legal & engineering.
706300 Electric - Main Meter		750700 Membership Fees and Dues - Includes the cost of University & individual membership fees & dues.
706400 Electric - Other		750800 Bad Debts - Includes the cost of uncollectable accounts with the University.
706500 Gas - Powerhouse		750900 Legal Fees
706600 Gas - Other Meters		751000 Bank Fees
706700 Gas - Academic		751100 Credit Card Fees
706800 Water/Sewer		751200 Textbooks
707000 Solid Waste		751300 Research
707200 General Utilities		751400 Towing Payment
730200- Supplies/Other - Includes the cost of supplies other than office or maintenance. Departments that have supplies for clinical, laboratory or other specific functions should code these supplies in this category. Includes equipment less than \$5,000.		751500 Direct Deposit Fees
734100		751600 CEL Textbook Charges
737500 Moving Expense		
740200- Travel - Includes the cost of all employees and student travel		
741100 Travel expenses for individuals not employees or students of the University should be included under Professional Services		
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741200- Conference Fees - Includes fees paid to attend conferences,		752000- Insurance - Includes the cost of casualty insurance & bonds.
741900 annual association meetings & educational course registration fees.		752800
742200- Lodging		752500 Workers Comp
742900		753500 Software
743200- Meals		753900 Other Course Expenses
743900		

754000 Other Administrative Expenses - Includes the cost of other administrative or operational expenses not covered in another category.

754200 Loss on Sales of Investment

754300 Interest Expense

754400 Commission Fee

754600 Student Sugg. Program

754900 Furnishings - Equipment with a unit cost of less than \$5,000 or useful life of less than two years (equipment not capitalized) - see (805200).

770200- **STUDENT LOANS**
774900

775000- **Public Broadcasting Network**
775900

777000 **Public Broadcasting Network**

PLANT

781000 Debt Retirement

781500 Bond Insurance Costs

782000 Compensated Absences

EQUIPMENT & LIBRARY ACQUISITIONS

801000 Movable Equipment to be capitalized (\$5,000 or more) (eg. complete computer system, etc.) (no software, except DOS)

801100 Upgrades (computers; machine or other equipment enhancements)

801200 Title Vehicles (for athletic vehicles please use 3000-113286.

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805000 Fixed Equipment (attached to building)

805100 Software

805200 Equipment not Capitalized (Greater than \$1,000 but less than \$5,000) (These items will be tagged)

805300 Maintenance Contracts

805500 Equipment (Less than \$1,000) Not Tagged

805501 Equipment (Less than \$1,000) Tagged

805600 Freight, Shipping & Handling Charges

809500 Amortization Expense - Goodwill

809900 Depreciation Expense

810000- Library Acquisitions
816000

FACILITIES MANAGEMENT

820200- **FACILITIES MANAGEMENT**
859900 (FOR FACILITIES MANAGEMENT USE ONLY)

9XXXX-TRANSFERS FOR ACCOUNTING USE ONLY