

DEPARTMENT LIST

GL ACCOUNT NUMBERS

DECEMBER 2006

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

G/L ACCT

- 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

G/L ACCT

- 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

- 515200-515900 **GRANTS**

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

OTHER INCOME

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

G/L ACCT

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

G/L ACCT

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

G/L ACCT

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

G/L ACCT

- 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

G/L ACCT

616700 Retirees Benefits

617700 Course Instructor Benefits

OTHER SALARIES - STUDENT & TEMPORARIES

620900 Expenditure Credit

TEMPORARY EMPLOYEES & STUDENT ASSISTANTS - PAYROLL

621000 Professional/Administrative - Temporary

621100 Office Professionals - Temporary

621200 Off Campus - Temporary

621300 Food Service & Maintenance - Temporary

621500 Public Safety - Temporary

621600 Supervisory/Technical - Temporary

621800 Student Assistants - Temporary

621900 Public Broadcasting - 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

G/L ACCT

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

G/L ACCT

SUPPLIES & EQUIPMENT

631900 Expenditure Credit
640100 Misc. Freight
640200 Postage and Delivery - Includes stamps & meter mail
640300 United Parcel Service
640400- Postage and Delivery
641100
645200 Telephone
645300 Telephone - Long Distance
645400 Telephone - Installation
645500 Telephone - Premise Visit
645600 Telephone - Miscellaneous
645700 Telephone - Service Order Charges
645800 Telephone - Telephone Equipment
645900 Cable TV Service
646000 Telephone - Watts Line Charge
646100 Telecomm Video Classroom
650200- Computer Services - Includes charges for use of
651000 computer facilities & 651000 Data preparation.
651100 Database Access - Includes vendor charges for access
to external computer databases.
651200 Computer Services
651400 Computer Services
651500 Consulting Fees
651600 Computer Services – Software
651700 Miscellaneous Networking Software
651800 McAfee Virus Software

G/L ACCT

651900 Computer Services
655200- Equipment Repairs& Maintenance - Includes the repair of
656100 equipment, service contracts & preventive maintenance of
equipment.
660200- Entertainment and Meeting Expenses - Includes the cost of
660900 meals & refreshments for employee meetings & entertaining
university guests. If this cost is on the travel expense reports.
661000 Hosting Card
662200- Workshop Costs
662900
663200 Teleconferencing Costs
664200 Graduation Costs
665200- Printing & reproduction - Includes cost of printing forms
666400 pamphlets & bulletins. Includes duplication costs for the
copy center or other reproduction services.
670200- Honorariums & Professional Entertainment Fees – Includes payments
671000 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.
672200- Outside Services
672900
673100- ARAMARK Contract Service
673600
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.
675300 Employee Scholarships
680100 Classroom Rent
680200- Rentals - Includes the cost of renting office equipment, facilities &
681000 vehicles. Does not include cost of rental vehicle when traveling.
685200 Student Aid - Includes the cost of grants, scholarships
or fellowships to students of the University.

G/L ACCT

685300- Awards and Trophies - Includes cash awards to
686600 students & the cost of trophies.

690200- Supplies/Office - Includes the cost of office supplies
692700 & office furnishings such as desk pads, waste
baskets, etc.

693000- Purchasing MasterCard Program
693300

695300- Indirect Costs
695900

696000 Overhead Recovery

696100 Phase II, III Auxiliary Chargeback

696200 Reimburse Grant Ctrl.

700200- Supplies/Maintenance - Includes the cost of maint.
703100 supplies. This does not include the cost of maint. of
equipment (See 655200).

706200 Oil

706300 Electric - Main Meter

706400 Electric - Other

706500 Gas - Powerhouse

706600 Gas - Other Meters

706700 Gas - Academic

706800 Water/Sewer

707000 Solid Waste

707200 General Utilities

730200- Supplies/Other - Includes the cost of supplies other than office
734100 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.

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

G/L ACCT

741200- Conference Fees - Includes fees paid to attend conferences,
741900 annual association meetings & educational course registration fees.

742200- Lodging
742900

743200- Meals
743900

744200- Transportation (taxicab, bus, airplane)
744800

745000- Recruiting Expenses
747400

750200 Advertising - Includes the cost of want ads & classified
& direct mail brochures.

750300 Promotional Activities

750400 Trustee Fees - Includes the cost of Trustee Fees paid
to Trust Corp.

750500 Subscriptions and Publications - Includes the cost of all
types of subscriptions, periodicals & publications.

750600 Professional Fees - Includes payments to individuals &
companies not employees of the University for professional
services such as auditing, legal & engineering.

750700 Membership Fees and Dues - Includes the cost of
University & individual membership fees & dues.

750800 Bad Debts - Includes the cost of uncollectable accounts
with the University.

750900 Legal Fees

751000 Bank Fees

751100 Credit Card Fees

751200 Textbooks

751300 Research

751400 Towing Payment

751500 Direct Deposit Fees

751600 CEL Textbook Charges

G/L ACCT

752000- Insurance - Includes the cost of casualty insurance &
752800 bonds.

752500 Workers Comp

753500 Software

753900 Other Course Expenses

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.

G/L ACCT

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