

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
		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
		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 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	4327	Temp Inv Inc-Seasongood
4061	Career Advantage Program Fee	4328	Temp Inv Inc-Chase Cash Rserve
4062	Developmental Support Fee		
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		

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Revenue		Sales & Services Continued	
4330	Gain on Sale of Securities	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
		4458	Co-Promoted Ticket Income
		4459	Rental Ticket Revenue
		4460	Reserve for EJT
		4461	Campus Memberships
		4462	Alumni Membership
		4463	Community Memberships
		4464	Corporate Memberships
		4465	Sponsorships
		4466	Campus Rentals
		4467	Community Rentals
		4468	Rec & Well Parking Revenue
		4469	Rec & Well Taxable Sales
		4470	Rec & Well Non Taxable Sales
		4471	Fitness Sales
		4472	Wellness Sales
		4473	Swim Team Revenue
		4474	Swim Meets
		4475	Swim Lessons
		4476	Intramural Team Fees
		4477	Outdoor Trips
		4478	Equipment Rental
		4479	Climbing Wall Rental
		4480	Guest Passes
		4481	Instructional Revenue
		4482	Reserve for Rec & Wellness
		4483	Reserve for Rec & Wellness
		4484	Reserve for Rec & Wellness
		4485	Student Room Rental - NonTax
		4486	Room Rental-Sales & County Tax
		4487	Summer Rental - NonTax
		4488	Room Rental - County Tax
		4489	Lost Key Income
		4490	Dorm Room Damage income
		4491	RHC & RPB Activity Fees
		4492	RHC & RPB Ticket Sales
		4493	Reserve for Housing
		4494	Reserve for Housing
		4495	Student Union Room Rental
		4496	Barnes & Noble Rental Income
		4497	Computer Solutions Rental Inco
		4498	Dining Service Rental Income
		4499	Doc-U-Zip Rental Income
		4500	Bank Rental Income
		4501	Subway Rental Income

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Non-Mandatory Trf-In		Part-Time Contract Professionals	
4851	Non-Mand Trf-In-Unrestricted	5151	Part-time Contr Prof
4852	Non-Mand Trf-In-Auxiliary	5152	Part-time Contr Prof Temp
4853	Non-Mand Trf-In-Restricted		
4854	Non-Mand Trf-In-Loan	Full Time Staff	
4855	Non-Mand Trf-In-Endowment	5201	FT Staff Salary
4857	Non-Mand Trf-In-Plant	5202	FT Staff Hourly
4859	Non-Mand Trf-In-Agency	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
		5212	Staff Sick Leave Accrual
Full Time Faculty		Part Time Staff	
5001	Ft Fac Admin 12 Mo	5221	PT Staff Hourly & Salary
5002	Ft Fac Admin 9/10 Mo	5222	PT Staff Temp
5003	Ft Fac Teach 12 Mo	5223	PT Staff Temp Pay Differential
5004	Ft Fac Teach 9/10 Mo		
5005	Ft Fac Prof Leave (FIPL)	Staff Overtime/Comp Time	
5006	Fac Sick Leave Payoff	5241	Staff Overtime
5007	Fac Vacation Payoff	5242	Shift Differential Overtime
5008	Ft Fac Cost Share Voluntary	5243	Comp Time Paid
5009	Ft Fac Cost Share Mandatory		
5010	Vacation Accrual-Faculty	Graduate Assistant	
5011	Housing Allowance	5301	Grad Assts Teaching
5012	FT Fac Acad Yr Suppl Non-Teach	5302	Grad Assts Non-Teach
5013	FT Fac Temp	5308	Grad Assts - Cost Sharing Vol
5014	Fac Sick Leave Accrual	5309	Grad Assts - Cost Sharing Mand
Part Time Faculty		Student Assistant	
5031	PT Fac Fall & Spring	5401	Student Assts - Regular
5032	PT Fac Acad Yr Suppl Non-Teach	5402	Student Assts - Overtime
		5403	Student Assts - Night
		5404	Stu Asst Shift Differential
		5405	Cwsp-Federal
		5406	Cwsp-Institutional
		5407	Student Commissions
		5408	CWSP 100%
		5409	CWSP 100% - Shift Differential
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/Contract Professionals			
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		
5111	Contr Prof Sick Leave Accrual		

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Fringe Benefits		Supplies & Services Continued	
5601	STRS	5768	Phys Fac/Labor and Mat'l
5602	SERS	5769	Rental of Equip
5603	PERS-LE	5770	Rental of Bldg
5604	Alternative Retire Plan -STRS	5771	Rental of Park Lot
5605	Alternative Retire Plan - SERS	5772	Rental of Films
5607	SERS Surcharge	5774	Auto Insurance
5610	Medical/Life	5775	Property and Fire Insurance
5620	Workers Comp	5776	Liability Insur
5621	Unemployment Comp	5777	Fidelity Bond
5622	Medicare Tax	5778	Duplicating Svc Chg
5630	Remiss Fee-Fac	5779	Photo-Copying
5631	Remiss Fee-Fac Dep	5780	Printing & Binding
5632	Remiss Fee-Staff	5781	Zip Card Duplicating
5633	Remiss Fee-Staff Dep	5784	Program Print
5634	Remiss Fee-Grad Asst	5787	Dues, Memberships & Licenses
5635	Remiss Fee-Music	5788	Subscrip, Rept, Book
5636	Remiss Fee-Sr Citiz	5789	Advertising
5637	Remiss Fee-Other	5790	TV/Radio Broadcasts
5640	Parking Permits	5791	Game Guarantees
5641	Residence Meal Allowance	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
		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
		5819	Legal Settlements
		5820	Inventory Relieved
		5821	Student Related Fees
		5822	Dining Paper Products
		5823	Spons of Non-Profit Event
		5824	Donation
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	Cost Liv Stp		
5710	Artist Fees		
5711	Honorarium - Non-USA		
5712	Course Training		
5749	Misc Personal Svc		
5750	Background Checks		
5751	Contract Clean		
5752	Laundry & Dry Clean		
5753	Collection Exp		
5754	Medical Expense		
5755	Mailing Services		
5756	Other Non-Indiv Svc		
5757	Office Supplies		
5758	Instructional Suppl		
5759	Maintenance Suppl		
5760	Athletic Supply		
5761	Rote Uniforms & Supp		
5762	Motor Vehicle Suppl		
5763	Other Supplies		
5764	Furn & Eq Repair		
5766	Maintenance Contract		
5767	Repair Bldg & Ground		

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Supplies & Services Continued		Charge Back Dr/Cr Continued	
6089	Surplus Property Reimbursement	6415	Gas - Natural
6090	Lump sum transfer	6416	Electricity
6091	Fixed price contract transfer	6417	Water
6092	General Fund Revenue	6418	Hi Temp Hot Water
6093	Miscellaneous Expense	6419	Chilled Water - Chg Bck
Purchased Utilities		Equipment Lease/Purchase	
6101	Gas - Natural	6501	Equip Lease/Purchase
6102	Electricity	6502	Land Installment Purchase
6103	Water		
6104	Steam	Movable Equipment	
6105	Chilled Water	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	Work in Progress
		6610	Equip \$1500-\$4999 Grants Only
		6611	Equipment held in trust
		6612	UA Built Equipment
Research Subcontracts		Library Books/Materials	
6201	SubContractor-Research IDC	6701	Books & Per-Gen'l
6202	SubContractor-Research Non-IDC	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
Participant Support		Plant Fund Expense	
6211	Participant Supp - Stipend	6801	Land
6212	Participant Supp - Travel	6802	Land Improvement
6213	Participant Supp - Subsistence	6803	Buildings
6214	Participant Supp - Other	6804	Building Alteration
		6805	Architect Fee
		6806	Copper/Fiber Cable & Hardware
		6807	Copper/Fiber Installation
		6808	Fiber Cable/Hdw Purchase
		6809	Fiber Cable/Hdw Installation
		6810	Artwork,Archives&Collections
		6811	Landscaping
Communication		Depreciation	
6301	Tele Long Distance	6901	Depreciation
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		
6409	Taxable Inventory - Cost		
6410	Non-Tax Inventory - Cost		
6411	Taxable Inventory		
6412	Non-Tax Inventory		
6413	Service Contr		

Detail Accounts for Departmental Charges

7120	Bookstore-Textbooks	Reserve Encumbrances	
7122	Bookstore-Gen. Supplies	8005	Reserve for Encumbrances
Fund Deductions Continued		8006	Reserve for Pre-Encumbrances
7818	Fund Ded-Loan Canc-Bankrupt	8007	Reserve for Manual Encumbrance
7819	Fund Ded-Loan Canc-Other		
7820	Fund Ded-Write-Offs	IDC Rate	
7821	Fund Ded-Collection Exp	9000	IDC Rate Percentage
7822	Fund Ded-Excess Income Distr	9002	IDC Rate - Participant Support
7823	Fund Ded-Other Expense		
7824	Fund Ded-Plant Dispositions	Federal CFDA	
7825	Fund Ded-Debt Retirement	9001	Federal CFDA Number
7826	Fund Ded-Interest On Debt		