

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**10 Assets**

1A Cash and Cash Equivalents Unrestric

10000A Cash and Cash Equivalents Unrestric

1000A Cash and Cash Equivalents Unrestric

0100A Cash Unrestricted

A010	Interfund Cash	A	Y	D
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A014	Cash w EAS	A	Y	D
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A016	Cash With Trustee	A	Y	D
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A018	Imprest Cash Fund	A	Y	D
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A019	Change Fund	A	Y	D
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A044	Intra Chart Adjustment	A	Y	D
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A069	Comerica Securities	A	Y	D
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A127	Chase General Operations	A	Y	D
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A317	Chase Accounts Payable	A	Y	D
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A325	Chase Payroll	A	Y	D
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A333	Chase Business Operations	A	Y	D
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A341	Chase Flex Spending	A	Y	D
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A342	Flagstar Govt Checking	A	Y	D
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A350	Chase Nursing Loan Program	A	Y	D
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A358	Chase Perkins Loans	A	Y	D
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A800	EMU Credit Union Checking	A	Y	D
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1C Accounts Receivable Net

11000A Accounts Receivable Net

1100A Accounts Receivable Net

0110A Allowance for DA

A146	Allowance for DA Manual	A	Y	C
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A149	Allowance for DA Other	A	Y	C
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0111A Charter Schools Appropriations

A117	Charter School Appropriations	A	Y	D
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**10 Assets**

0112A Accounts Receivable Other

A103	Due from EAS Fund	A	Y	D
A104	AR Trade Cec	A	Y	D
A105	AR Auxiliary	A	Y	D
A106	AR St Media Advg	A	Y	D
A108	AR CCT	A	Y	D
A110	Foundation Gifts A/R	A	Y	D
A118	AR Other	A	Y	D
A119	AR Other 1320 Rollforward	A	Y	D
A132	SAR 3rd Party Tuition Waivers	A	Y	D
A134	SAR Hlth Center Clearing	A	Y	D
A135	HigherOne Card Refund CRFD	A	Y	D
A136	SAR Payroll Clearing	A	Y	D
A137	SAR Manual Refund Clearing	A	Y	D
A140	Cost Prin and Int	A	Y	D
A142	Reim Cancel From Doe	A	Y	D
A201	LiveYpsi Forgivable Loan	A	Y	D
A300	Due from Golf Course	A	Y	D
A301	Due from Conference Center	A	Y	D
A302	Loan Receivables Golf Course	A	Y	D
A303	EMU due from Golf Course	A	Y	D
A360	AMS Clearing	A	Y	D
A361	Dfns Canc Teach Mlt	A	Y	D
A362	Perk Cost Prin Int Teach Svcs	A	Y	D
A363	Perk cost prin int Death Disb	A	Y	D
A364	Perk cost prin int Bankrupt	A	Y	D
A367	Perk cost prin int PreK Child care	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>10</b>	<b>Assets</b>				
	A368	Perk Cost prin int Nurse Med	A	Y	D
	A369	Perk Cost prin int Law Enforc	A	Y	D
	A374	Perkins Other Costs Prin & Int	A	Y	D
	A386	Perk Cost Prin Int Child Fami	A	Y	D
	A387	Perk Cost Prin Int Tchr Shrtg	A	Y	D
	A388	Perkins Loans Cost Prin Int	A	Y	D
	A389	Perk Military Cost Prin Int Combat	A	Y	D
	A390	Perk Cost Prin Int Assigned Accept	A	Y	D
	A395	Perk Cost Prin Int VA Determination	A	Y	D
	A397	Perk Cost Prin Int Volunteers	A	Y	D
	A398	Perk Cost Prin Int Speech Lang Path	A	Y	D
	A400	Perkins Cost Prin/Int Librarian Srv	A	Y	D
0114A	Sponsor Accounts				
	A112	Fed Loc Distribution	A	Y	D
	A116	Foundation Endowment A/R	A	Y	D
	A120	AR Unbilled Federal	A	Y	D
	A121	AR Unbilled State	A	Y	D
	A122	AR Unbilled Private	A	Y	D
	A139	AR Unbilled Restricted Other	A	Y	D
0116A	Student AR 1st Party				
	A351	Student Accts Recvbl	A	Y	D
	A356	Student AR 1st Party	A	Y	D
0118A	Student AR 3rd Party				
	A357	Student AR 3rd Party	A	Y	D
1E	Appropriation Receivable				
12000A	Appropriation receivable				
1200A	Appropriation receivable				
0120A	Appropriation receivable				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**10 Assets**

	A150	Approp Receivable	A	Y	D
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1H Inventories

14000A Inventories

1400A Inventories

0140A Inventories

	A160	Inventory	A	Y	D
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	A161	Inventory Food	A	Y	D
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	A162	Inventory Dining Sup	A	Y	D
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	A163	Inventory Liquor	A	Y	D
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	A164	Inventory Drugs Sundries	A	Y	D
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	A166	Inventory Natural Gas	A	Y	D
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	A168	Inventory Food and Beverage	A	Y	D
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	A169	Golf Inventory	A	Y	D
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1J Deposits and Prepaid Expenses

15000A Deposits and prepaid expenses

1500A Deposits and prepaid expenses

0150A Deposits and prepaid expenses

	A180	Prepaid Expense	A	Y	D
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	A182	Prepaid Insurance	A	Y	D
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	A184	Travel Advances	A	Y	D
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	A188	Undist Charges	A	Y	D
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	A189	Eagle Crest Clearing	A	Y	D
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	A197	EAS Transfer to EMU Cash	A	Y	D
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	A198	Deposits	A	Y	D
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	A243	EAS Capital Assets (A249)	A	Y	D
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	A249	EAS Accum Depreciation (A243)	A	Y	D
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	A352	Prepaid Property Ins	A	Y	D
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1L Deferred Outflows

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>10</b>		<b>Assets</b>			
15002A		Deferred Outflows			
1502A		Deferred Outflows			
0152A		Deferred Outflows			
	A280	Deferred Outflows	A	Y	D
	A281	Deferred Loss on Bond Refunding	A	N	D
	A282	Deferred Loss on Bond Refunding	A	Y	D
	A283	Deferred Outflows - MPSERS Pension	A	Y	D
	A284	Deferred Outflows-Single Empl Trust	A	Y	D
	A285	Deferred Outflows - MPSERS OPEB	A	Y	D
1M		Accrued Interest Receivable			
16000A		Accrued Interest Receivable			
1600A		Accrued Interest Receivable			
0160A		Accrued Interest Receivable			
	A199	Accrued Interest	A	Y	D
1Q		Student Loans Receivable			
17000A		Student loans receivable			
1700A		Student loans receivable			
0170A		Student Loans Receivable			
	A200	Loan Advance Students	A	Y	D
	A202	Principal Collected	A	Y	D
	A204	Principal Cancelled	A	Y	D
	A206	Prin Rec Ustl Unres	A	Y	D
	A370	Dfns Canc Teach Mlt	A	Y	C
	A371	Perk Canc Teach Svcs	A	Y	C
	A372	Perk Canc Death Disb	A	Y	C
	A373	Perk Cancel Bankrupt	A	Y	C
	A375	Perk Canc Volunteers	A	Y	C
	A376	Perk Canc Nurse Med	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>10</b>	<b>Assets</b>				
	A377	Perk Canc Law Enforc	A	Y	C
	A378	Perk Canc Child Fami	A	Y	C
	A379	Perk Canc Tchr Shrtg	A	Y	C
	A380	Perk Assignmts Usde	A	Y	C
	A381	Perk Ndsl Prin Coll	A	Y	C
	A382	Perk Military Combat Cancellation	A	Y	C
	A383	Perk Canc Assigned Accepted	A	Y	C
	A384	Nurse Faculty Loan Program NFLP	A	Y	C
	A385	Nurse Faculty Loan Prog NFLP ARRA	A	Y	C
	A391	Perk other costs	A	Y	D
	A392	Perk cost prin int Volunteers	A	Y	C
	A393	Perk Canc Disabil VA determin	A	Y	C
	A394	Perk Other Costs - Prin	A	Y	C
	A396	Perk Canc Disability VA determ Prin	A	Y	C
	A399	Perk Canc Speech Lang Pathology Ser	A	Y	C
	A401	Perkins Cancel Prin/Int Librarian S	A	Y	C
0175A	Student Loans Rec Allowance for DA				
	A215	Allowance DA Ln Bal	A	Y	C
1R	Long-Term Investments Unrestricted				
17800A	Long Term Investments Unrestricted				
1780A	Long Term Investments Unrestricted				
0178A	Long Term Investments Unrestricted				
	A060	BoAA Investments 19-1063	A	Y	D
	A068	Comerica Safekeeping Stripped Secur	A	Y	D
	A073	EMU Parking Proceeds Account	A	Y	D
	A075	Flagstar Investments	A	Y	D
1U	Long-Term Investments Restricted				
17801A	Long Term Investments Restricted				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**10 Assets**

1781A Long Term Investments Restricted

0177A Long Term Investments Restricted

A061	BoAA Bond Proceeds 19-1089 2016	A	Y	D
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A071	BoAA Bond Proceeds 19-1087 2015	A	Y	D
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A074	BoAA Bond Proceeds 19-1105 2018A	A	Y	D
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A076	BoAA MMF Investment Account	A	Y	D
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1V Long-Term Investments Real Estate

17803A Long Term Investments Real Estate

1783A Long Term Investments Real Estate

0176A Long Term Investments Real Estate

A072	Cash and Equivalents Real Estate	A	Y	D
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1W Capital Assets, Net

18000A Capital Assets Net

1800A Capital Assets Net

0180A Capital Assets Net

A230	Land	A	Y	D
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A231	Infrastructure	A	Y	D
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A232	Land Improvment (A234)	A	Y	D
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A233	Parking Lots (A260)	A	Y	D
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A235	Computers	A	Y	D
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A236	Buildings (A238)	A	Y	D
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A237	Construction in Progress	A	Y	D
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A239	Software (A262)	A	Y	D
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A240	Leasehold Improvements (A242)	A	Y	D
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A241	Furniture & Fixtures (A263)	A	Y	D
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A244	Equipment	A	Y	D
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A245	Assets to be Tagged/Placed Service	A	Y	D
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A246	Machinery & Equipment	A	Y	D
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**10 Assets**

	A247	Rec IM & Athletics Equip (A253)	A	Y	D
	A251	Vehicles (A264)	A	Y	D
	A252	Library Books (A254)	A	Y	D
	A255	Artwork/Historical Treasures (A265)	A	Y	D
0185A	Accumulated Depreciation				
	A234	Acc Dep - Land Imp & Infrastructure	A	Y	D
	A238	Acc Dep Blgs (A236)	A	Y	D
	A242	Acc Dep Lease Imp (A240)	A	Y	D
	A248	Acc Dep Mov Eq (A244)	A	Y	D
	A250	Acc Dep Oth Eq (A246)	A	Y	D
	A253	Acc Dep Rec IM Athlet Equip (A247)	A	Y	D
	A254	Acc Dep - Library Books (A252)	A	Y	D
	A260	Acc Dep Parking Lots (A233)	A	Y	D
	A261	Acc Dep Computers & Servers (A235)	A	Y	D
	A262	Acc Dep Software (A239)	A	Y	D
	A263	Acc Dep Furniture & Fixtures (A241)	A	Y	D
	A264	Acc Dep Vehicles (A251)	A	Y	D
	A265	Acc Dep Artwork & Historic (A255)	A	Y	D

2A Current Portion of Long Term Debt

20000A Current Portion of Long Term Debt

2000A Current Portion of Long Term Debt

0200A Current Portion of Long Term Debt

	L212	Current Bond Payable	A	Y	C
	L213	Current Installment Loans Payable	A	Y	C
	L228	Current Unamort Bond Issuance Prem	A	Y	C

2C Accounts Payable & Accrued Expenses

21000A Accts Payable and Accrued Expenses

2100A Accts Payable and Accrued Expenses



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**20 Liabilities**

0210A Accts Payable

L020	Accounts Payable	A	Y	C
L021	Accrued Accounts Payable	A	Y	C
L023	AP Retainage	A	Y	C
L030	Chartwells Sch P Liability	A	Y	C
L032	Xerox Invoice Clearing	A	Y	C
L221	LAZ Parking Payable	A	Y	C

0215A Accrued Expenses

L024	Internatl Student Health Premiums	A	Y	C
L025	Sales Taxes Payable	A	Y	C
L026	Domestic Student Health Premiums	A	Y	C
L027	Use Taxes Payable	A	Y	C
L028	Sales Taxes Payable - EAS	A	Y	C
L033	Accrued Interest	A	Y	C
L034	Cash Paid from EMU	A	Y	C
L035	Accr Underwriter Exp	A	Y	C
L037	Accr Disc Prem Exp	A	Y	C
L039	Accr Bond Insur Exp	A	Y	C
L123	Accruals	A	Y	C
L125	Deferred Tax Liability	A	Y	C
L223	Loans due to JORE	A	Y	C
L224	Due to EAC	A	Y	C
L225	Loans Due to EAC	A	Y	C
L231	Due to Conference Center Fund	A	Y	C
L232	EMU due to Golf Course	A	Y	C
L251	PCard Accrued Liability	A	Y	C
L259	Chase SUA Single Use Acct Clearing	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**20 Liabilities**

2E Accrued Payroll

22000A Accrued Payroll

2200A Accrued Payroll

0220A Accrued Payroll

L040	Defered Pay	A	Y	C
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L050	Payroll Labor Clear	A	Y	C
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L252	Accrued Payroll	A	Y	C
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2F Long Term Accrued Fringe Benefits

02601A Long-Term Accrued Fringe Benefits

2691A Long-Term Accrued Fringe Benefits

0261A Long-Term Accrued Fringe Benefits

L392	VERIP Base Salary Benefit - LT	A	Y	C
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2G PR Taxes and Accrued Fringe Ben

23000A PR Taxes and Accrued Fringe Ben

2300A PR Taxes and Accrued Fringe Ben

0223A Accrued Payroll Taxes

L054	Expense Suspense Clearing	A	Y	C
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L055	Tips due to Employees	A	Y	C
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L057	Medical Reimbursement	A	Y	C
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L062	Federal Income Tax	A	Y	C
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L260	North Dakota State Tax	A	Y	C
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L261	Michigan Tax	A	Y	C
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L262	Ohio Tax	A	Y	C
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L263	Detroit Tax	A	Y	C
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L264	Indiana State Tax	A	Y	C
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L267	Minnesota State Tax	A	Y	C
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L289	Live Ypsi Loans	A	Y	C
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L320	Illinois State Tax	A	Y	C
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L360	California State Tax	A	Y	C
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>20</b>	<b>Liabilities</b>				
	L361	Maryland State Tax	A	Y	C
	L362	Texas State Tax	A	Y	C
	L363	West Virginia State Tax	A	Y	C
	L364	Wisconsin State Tax	A	Y	C
	L365	Arizona State Tax	A	Y	C
2410A	Other Withholding				
0224A	Other withholding				
	L052	Payroll Clearing	A	Y	C
	L258	Payroll Suspense PTRBDCA	A	Y	C
	L265	Credit Union	A	Y	C
	L268	United Way	A	Y	C
	L269	Union Dues Faculty	A	Y	C
	L270	Union Dues Apscme	A	Y	C
	L271	Union Dues Clerical	A	Y	C
	L272	Union Dues Pt 1976	A	Y	C
	L273	Union Dues Security	A	Y	C
	L274	EMU Ft Lectrs U Dues	A	Y	C
	L276	Union Dues Adjunct Lecturer	A	Y	C
	L277	Mpsers Mip	A	Y	C
	L284	Supp Retir Commonwealth	A	Y	C
	L285	Supp Retir ING	A	Y	C
	L290	Tax Liens and Garn	A	Y	C
	L291	Friend of Court	A	Y	C
	L296	FSA Medical Odd Yrs	A	Y	C
	L297	FSA Medical Even Yrs	A	Y	C
	L298	FSA Dep Care Odd Yrs	A	Y	C
	L299	FSA Dep Care Even Yrs	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**20 Liabilities**

2450A Fringes

0225A Fringes

L029	Unemp Comp	A	Y	C
L031	Workers Comp	A	Y	C
L060	FICA Taxes	A	Y	C
L074	Fringe Benefit Accrual	A	Y	C
L240	Severance Payouts	A	Y	C
L253	Retiree Supplemental Health Reimb	A	Y	C
L254	FSA Account Adjustments	A	Y	C
L255	Employee Assistance Program	A	Y	C
L256	Employee Recognition	A	Y	C
L257	Admin Fee for FSA	A	Y	C
L266	Short Term Disabilty	A	Y	C
L278	Mi Retrmt Mpsers	A	Y	C
L279	Healthcare Waiver	A	Y	C
L280	Health Insurance	A	Y	C
L281	Parking Fringe Benefits	A	Y	C
L282	University Retirement	A	Y	C
L283	Long Term Disability	A	Y	C
L286	Life Insurance	A	Y	C
L287	Dental Ins Delta	A	Y	C
L288	Health Savings Account	A	Y	C
L293	Emp Tuit Waiver Grad	A	Y	C
L294	Emp Tuit Waiver Ugrad	A	Y	C
L295	Spouse Dependent Tuition Waiver	A	Y	C
L380	Sick Payout Fringe Benefits	A	Y	C
L381	Vacation Payout Fringe Benefits	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>20</b>	<b>Liabilities</b>				
	L383	IHA Health Center Copay	A	Y	C
2505A	Accrued Fringe Benefits				
0255A	VERIP Fringes				
	L390	VERIP Health/Dental Benefits	A	Y	C
	L391	VERIP Base Salary Benefit - ST	A	Y	C
26020A	Accrued Annual & Sick < 1 Year				
2602A	Accrued Annual & Sick < 1 Year				
0262A	Accrued Annual & Sick < 1 Year				
	L200	Accrued Annual Leave	A	Y	C
	L203	Accrued Sick Leave under 1 year	A	Y	C
	L204	Fringe Benefit Accrued Annual Leave	A	Y	C
	L205	Comp Time Liability	A	Y	C
2H	Long-Term Unearned Fees & Deposits				
02401A	Long Term Unearned Fees & Deposits				
2491A	Long Term Unearned Fees & Deposits				
0241A	Long Term Unearned Fees & Deposits				
	L181	Chartwells Long-Term Deferred Rev	A	Y	C
2J	Unearned Fees and Deposits				
24000A	Unearned Fees and Deposits				
2400A	Unearned Fees and Deposits				
0240A	Unearned Fees				
	L080	Fin Aid Award	A	Y	C
	L084	Defer Rev Tuition	A	Y	C
	L086	Defer Rev Auxiliary	A	Y	C
	L088	Defer Rev Other Fees	A	Y	C
	L090	Gift Cert Payable	A	Y	C
	L092	Defer Inc Eagle Expr	A	Y	C
	L094	Defer Non Tax Gen Us	A	Y	C
	L095	Unearned Rev Convo Center	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>20</b>		<b>Liabilities</b>			
	L096	Defer Inc Summer R and B	A	Y	C
	L097	Unearned Vendor Event Rev	A	Y	C
	L098	Defer Inc Fall R and B	A	Y	C
	L100	Defer Inc Winter R and B	A	Y	C
	L102	Defer Inc Spring R and B	A	Y	C
	L104	Dep Include Fed Prog	A	Y	C
	L106	Receipts Clearing Student AR	A	Y	C
	L107	Receipts Clearing NonStudent AR	A	Y	C
	L108	Wires Clearing	A	Y	C
	L109	Chartwells Repair & Maint Unearned	A	Y	C
	L110	Chartwells Smallwares Unearned	A	Y	C
	L111	Deferred Payroll Tax Withholding	A	Y	C
	L180	Chartwells Deferred Revenue	A	Y	C
	L182	Parking Deferred Revenue	A	Y	C
	L300	Unallocated Receipts	A	Y	C
	L306	3rd Party Contracts Clearing	A	Y	C
	L307	3rd Party Cash Clearing-GF	A	Y	C
	L308	MarketPlace Clearing	A	Y	C
	L309	3rd Party Cash Clearing (Fin Aid)	A	Y	C
	L310	Orthotics Prosthetic Deposits	A	Y	C
	L311	Dept Credit Cards Clearing	A	Y	C
	L312	StarRez Housing Cr Card Depos Clrg	A	Y	C
0245A		Unearned Deposits			
	L112	Deposits Agency	A	Y	C
	L114	Band Uniform Deposits	A	Y	C
	L115	EAS Customer Deposits	A	Y	C
	L118	Withdrawals Agency	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**20 Liabilities**

	L124	Reserves Auxiliary	A	Y	C
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2K Insurance and Other Claims Payable

25000A Insurance and Other Claims Payable

2500A Insurance and Other Claims Payable

0250A Insurance and Other Claims Payable

	L078	Incurred not Reported Delta Dental	A	Y	C
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	L079	Incurred not Reported BCBS	A	Y	C
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	L122	Contingency Reserve	A	Y	C
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	L302	Reserve Property	A	Y	C
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	L303	Res Self Ins Err and Omi	A	Y	C
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	L304	Res Self Ins Gen Lia	A	Y	C
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	L305	Reserve Auto Insur	A	Y	C
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	L366	Litigation Fees	A	Y	C
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2L Long Term Interest Rate Swaps

29400A Long Term Interest Rate Swaps

2940A Long Term Interest Rate Swaps

0294A Long-Term Interest Rate Swaps

	L215	Long Term Interest Rate Swaps	A	Y	C
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2M Current Interest Rate Swaps

22700A Current Portion of Inter Rate Swaps

2270A Current Portion of Inter Rate Swaps

0227A Current Portion of Inter Rate Swaps

	L211	Current Interest Rate Swaps	A	Y	C
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2P MPSERS OPEB

27000A MPSERS OPEB

2700A MPSERS OPEB

0270A MPSERS OPEB

	L371	MPSERS OPEB	A	Y	C
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2R Other Post-Employment Benefit OPEB

29300A Other Post-Employment Benefit OPEB

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>20</b>	<b>Liabilities</b>				
	2930A	Other Post-Employment Benefit OPEB			
	0293A	Other Post Employment Benefit OPEB			
	L372	Other Post-Employment Benefit OPEB	A	Y	C
2S	Accrued Compensated Absences				
	26000A	Accrued Compensated Absences			
	2600A	Accrued Compensated Absences			
	0260A	Accrued Compensated Absences			
	L202	Accrued Sick Leave over 1 year	A	Y	C
	L206	Fringe Benefit Accrued Sick Leave	A	Y	C
2T	Fair Value Derivatives (Liability)				
	29200A	Fair Value of Derivatives (Liabilit			
	2920A	Fair Value of Derivatives (Liabilit			
	0292A	Fair Value of Derivatives (Liabilit			
	A256	FMV of Interest Rate Swaps (liabili	A	Y	C
2U	Long Term Debt				
	28000A	Long Term Debt			
	2800A	Long Term Debt			
	0280A	Long Term Debt			
	L222	Long Term Bonds Payable	A	Y	C
	L226	Unamortized Bond Insurance Premium	A	N	D
	L227	Unamortized Bond Issuance Premium	A	Y	D
	L229	Installment Loans Payable	A	Y	C
2V	Pension Liabilities				
	29100A	Pension Liabilities			
	2910A	Pension Liabilities			
	0291A	Pension Liabilities			
	L370	Pension Liabilities	A	Y	C
2X	Federal Perkins Liability				
	29000A	Federal Perkins Liability			
	2900A	Federal Perkins Liability			





Account Precessors      Account #      Account Title      Account Status      Data Enterable      Balance Indicator

20      Liabilities

0290A      Federal Perkins Liability  
                                  L250      Federal Perkins Liability      A      Y      C

2Z      Deferred Inflows

29500A      Deferred Inflows

2950A      Deferred Inflows

0295A      Deferred Inflows

                                 L401      Deferred Inflows      A      Y      C

29501A      Deferred Inflows

2951A      Deferred Inflows

0296A      Deferred Inflows

                                 L402      Deferred Inflows-Parking Cap Add      A      Y      C

                                 L403      Deferred Inflows - Swaps      A      Y      C

                                 L404      Deferred Inflows - MPSERS Pension      A      Y      C

                                 L405      Deferred Inflows - MPSERS OPEB      A      Y      C

                                 L406      Deferred Inflow - Parking      A      Y      C

                                 L407      Deferred Inflow - Single Empl Plan      A      Y      C

31      Control Accounts

30000A      Control Accounts

3000A      Control Accounts

0300A      Control Accounts

                                 D100      Expenditure Control      A      Y      D

                                 D105      Budgeted Expenditure Control      A      Y      C

                                 D110      Revenue Control      A      Y      C

                                 D115      Budgeted Revenue Control      A      Y      D

                                 D120      Encumbrance Control      A      Y      D

                                 D125      Reserve For Encumbrances      A      Y      C

                                 D130      Reservation Control      A      Y      D

                                 D135      Reserve For Reservations      A      Y      C

                                 D140      Transfer Control      A      Y      D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**30 Control Accounts**

	D145	Budgeted Transfer Control	A	Y	C
	D150	Budgeted Change To Net Assets	A	Y	D
	D155	Prior Year Expenditure Control	A	Y	D
	D160	Prior Yr Budgeted Expenditure Ctl	A	Y	C
	D165	Prior Yr Revenue Control	A	Y	C
	D170	Prior Yr Budgeted Revenue Control	A	Y	D
	D175	Prior Yr Encumbrance Control	A	Y	D
	D180	Prior Yr Reserve For Encum Ctl	A	Y	C
	D185	Prior Yr Reservation Control	A	Y	D
	D190	Prior Yr Reserve For Reserv Ctl	A	Y	C
	D195	Prior Yr Transfer Control	A	Y	D
	D200	Prior Yr Budgeted Transfer Control	A	Y	C
	D205	Prior Yr Budget Change Net Assets	A	Y	D

4A Invest In Cap Assets Net Rel Debt

40000A Invest In Cap Assets Net Rel Debt

4000A Invest In Cap Assets Net Rel Debt

0400A Invest In Cap Assets Net Rel Debt

	F111	NP-Net Investment in Capital Assets	A	Y	C
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4C Restricted Expendable

44000A Restricted Expendable

4400A Restricted Expendable

0440A Restricted Expendable

	F222	Net Position - Restricted	A	Y	C
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4H Unrestricted

48000A Unrestricted

4800A Unrestricted

0480A Unrestricted

	F333	Net Position - Unrestricted	A	Y	C
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5A Student Tuition and Fees

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**50 Revenue**

50000A Student Tuition and Fees

5000A Tuition

0500A Tuition

0002	Charter Schools 100 percent	A	Y	C
0004	Charter Schools 97 percent	A	Y	C
0011	Acad Part Tuition Undergrad	A	Y	C
0013	Acad Part Tuition Grad	A	Y	C
0015	Acad Part Tuition Doctoral	A	Y	C
0016	Tuition Doctoral	A	Y	C
0020	Tuition Undergrad	A	Y	C
0021	EPEO Tuition Differential	A	Y	C
0023	Tuition-Grad-Differential	A	Y	C
0025	Tuition Academic Partnerships	A	Y	C
0036	Tuition Grad	A	Y	C

5050A Student Fees

0505A Student Fees

0045	Registration Fee Undergrad	A	Y	C
0050	Application Fee Undrgrad	A	Y	C
0052	Application Fee Grad	A	Y	C
0054	Apt Application Fee	A	Y	C
0058	Grad Fee	A	Y	C
0059	Grad Signature Program Fee	A	Y	C
0060	ID Card Fee	A	Y	C
0062	Installment Fee	A	Y	C
0064	Lab Or Course Related Fees	A	Y	C
0065	Student Union Fee	A	Y	C
0066	Late Fee	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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50 Revenue

	0067	General Fee	A	Y	C
	0068	Library Fines	A	Y	C
	0069	Technology Fee	A	Y	C
	0070	Music Fees	A	Y	C
	0071	LiveText	A	Y	C
	0072	Non Credit Course Fee	A	Y	C
	0073	Lab Printing Fee	A	Y	C
	0075	Test Fees	A	Y	C
	0076	Program Fees Continuing Ed	A	Y	C
	0077	Program Fees Academic	A	Y	C
	0079	Online Fees	A	Y	C
	0080	Program Adj Drops	A	Y	C
	0081	Unearned Student Fees	A	Y	C
	0084	Transcripts	A	Y	C
	0086	Late Registration Fee	A	Y	C
	0087	Late Add Fee	A	Y	C
	0088	General Ed Fee	A	Y	C
	0089	Online/Hybrid Fees	A	Y	C
	0090	Records Initiation Fee	A	Y	C
	0091	New Student Freshman	A	Y	C
	0092	Student Teacher Fee	A	Y	C
	0093	New Student Transfer	A	Y	C
	0094	ReclM Fee	A	Y	C
	0096	Payment Plan Fee	A	Y	C
	0097	New Student Grad PBC SB	A	Y	C
	0098	First Four Move-In	A	Y	C

5B Scholarship Allowances

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>50</b>		<b>Revenue</b>			
	51000A	Scholarship Allowances			
	5100A	Scholarship Allowances			
	0510A	Scholarship Allowances			
	0095	Scholarship Allowances	A	Y	D
<b>5C</b>		<b>Federal Grants and Contracts</b>			
	52000A	Federal Revenue			
	5200A	Fed Contracts and Grants			
	0520A	Fed Contracts and Grants			
	0105	Fed Contracts and Grants	A	Y	C
	0105G	Federal Unbilled accrual	A	Y	C
<b>5D</b>		<b>Federal Financial Aid</b>			
	52200A	Federal Financial Aid			
	5220A	Federal Student Financial Aid			
	0522A	Federal Student Financial Aid			
	0110	Federal Student Financial Aid	A	Y	C
<b>5E</b>		<b>State Grants and Contracts</b>			
	52500A	State Revenue			
	5250A	State Contracts and Grants			
	0525A	State Contracts and Grants			
	0115	State Contracts and Grants	A	Y	C
	0115G	State Unbilled accrual	A	Y	C
<b>5F</b>		<b>State Financial Aid</b>			
	52700A	State Financial Aid			
	5270A	State Financial Aid			
	0527A	State Financial Aid			
	0120	State Financial Aid	A	Y	C
<b>5G</b>		<b>Nongovernmental Grants &amp; Contracts</b>			
	53000A	Non Govern Grants and Contracts			
	5300A	Non Govern Grants and Contracts			
	0530A	Non Govern Grants and Contracts			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50		Revenue			
	0125	Other Contracts and Grants	A	Y	C
	0125G	Other Unbilled accrual	A	Y	C
	0130	Refund To Grantor	A	Y	C
5H		Departmental Activities			
54000A		Departmental Activities			
5400A		Departmental Activities			
0540A		Merchandise Sales Revenue			
	0136	Shipping Handling Non Tax	A	Y	C
	0138	Catalog Sales In Mi	A	Y	C
	0142	Merchandise Sales Other	A	Y	C
	0144	Merchandise Sales Faculty Staff	A	Y	C
	0146	Merchandise Sales Student	A	Y	C
	0158	Dept Sales Outs Non Tax	A	Y	C
	0160	Dept Sales Outs Taxable	A	Y	C
	0198	Vendor Sales	A	Y	C
0541A		Health Services Revenue			
	0222	Nurses Fees	A	Y	C
0543A		Rental Revenue			
	0148	Conf Room Ntax Non EMU	A	Y	C
	0150	Conf Room Rental Ntax EMU	A	Y	C
	0232	Rent	A	Y	C
	0233	Utilities Cost Share Reimbursement	A	Y	C
	0235	Services Rendered by Landlord	A	Y	C
	0237	Service Contract Labor Reimb	A	Y	C
	0239	Service Contract Expense Reimb	A	Y	C
	0241	Rent - UBIT Taxable	A	Y	C
	0242	Housing & Dining Special Refunds	A	Y	C
0544A		Parking Revenue			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0202	Auto Registration Commuter	A	Y	C
	0204	Auto Registration Faculty and Staff	A	Y	C
	0256	Park Meter And Gate Revenue	A	Y	C
	0264	Parking Violations	A	Y	C
	0267	Park Premium Rervd	A	Y	C
0545A	Library Revenue				
	0273	Lost Book Materials Replacement Fee	A	Y	C
	0275	Lost Book Processing Fees	A	Y	C
	0279	Inter Library Loan Fees	A	Y	C
0546A	Food Services Revenue				
	0311	Mandatory (90/10) Meal Plans	A	Y	C
	0315	Starbucks Gift Card	A	Y	C
	0317	Credit Card Sales	A	Y	C
	0324	Eastern Express Nontaxable	A	Y	C
	0327	Voluntary (Commission) Meal Plans	A	Y	C
	0328	Absentee Meals	A	Y	C
	0332	Cater Food Rel Exmpt	A	Y	C
	0334	Cater Food Unrel Exmp	A	Y	C
	0336	Cater Food Unrelated	A	Y	C
	0338	Cate Liquor Unrel Exmp	A	Y	C
	0339	Concession Liquor Unrelated	A	Y	C
	0344	Guest Meals Nontaxable	A	Y	C
	0346	Guest Meals Taxable	A	Y	C
	0347	Flex & E-Dollars Meals-EMU Students	A	Y	C
	0348	Regular Meals EMU Student	A	Y	C
	0349	Regular Meals - Non residential	A	Y	C
	0350	Vending Machine Income	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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50 Revenue

0547A Athletics Revenue

0176	Athletics Camp Revenue	A	Y	C
0366	Tickets Corp Spons	A	Y	C
0372	Concert Revenues	A	Y	C
0376	Game Receipts	A	Y	C
0378	Basketball Concession Receipts	A	Y	C
0382	Program Sales	A	Y	C
0386	Football Concession Receipts	A	Y	C
0390	Ncaa Sponsor Distribution	A	Y	C
0391	MAC Conference Distributions	A	Y	C
0393	MAC Media Rights	A	Y	C
0394	MAC Conference Distributions	A	Y	C
0395	NCAA Special Distributions	A	Y	C
0401	Athletics Contractual Revenue	A	Y	C
0403	Athletics Game Guarantees	A	Y	C

0548A Other Revenue

0131	External Faculty Rel Time Reimb	A	Y	C
0132	Consulting Revenue	A	Y	C
0134	Service Revenue	A	Y	C
0170	Equipment Non Taxable	A	Y	C
0172	Membership Fees	A	Y	C
0174	Locker Rental Fee	A	Y	C
0177	Summer Camp Revenue	A	Y	C
0180	Rec Im Entry Fees	A	Y	C
0184	Rec Im Member Fees	A	Y	C
0186	Convocation Ctr Fee	A	Y	C
0196	Game Room Revenue	A	Y	C



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0230	Laundry Income	A	Y	C
	0308	Royalties	A	Y	C
	0312	Advertising Income	A	Y	C
	0321	Conference & Special Event Revenue	A	Y	C
	0354	Freshperson Summer Orientation	A	Y	C
	0408	Commission Revenue	A	Y	C
	0418	Non Gift Fund Raiser	A	Y	C
	0460	IDC Non Redistribution Other	A	Y	C
	0465	Administrative Fee Other	A	Y	C
	0535	Damage Charges	A	Y	C
	0550	Cash Short And Over	A	Y	C
	0570	Gratuity	A	Y	C
	0575	Miscellaneous Non Taxable	A	Y	C
	0576	Eagle Crest Revenue	A	Y	C
	0577	External Contract Revenue	A	Y	C
	0621	Assessment	A	Y	C
	0622	Intervention Services	A	Y	C
	0624	Miscellaneous Revenue	A	Y	C
	0625	Curriculum Coaching	A	Y	C
	0628	Unidentified Deposits	A	Y	C
	0630	Settlement Proceeds	A	Y	C
5K	Scholarship Allowances (Aux Rev)				
51500A	Scholarship Allowances (Aux Rev)				
5150A	Scholarship Allowances (Aux Rev)				
0515A	Scholarship Allowances (Aux Rev)				
	0099	Scholarship Allowances (Aux Rev)	A	Y	D
5L	Indirect Cost Recovery or Deduction				
55000A	Indirect Cost Recovery Deduction				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>50</b>		<b>Revenue</b>			
	5500A	IDC Redistribution			
	0550A	IDC Redistribution			
	0450	IDC Redistribution Federal	A	Y	C
	0455	IDC Redistribution State	A	Y	C
	0470	IDC Redistribution Other	A	Y	C
5M		Capital Additions Net			
	56000A	Capital Additions Net			
	5600A	Capital Additions Net			
	0560A	Capital Additions Net			
	5042	Capital Additions Net	A	Y	D
5N		Other Operating			
	56500A	Other Operating			
	5650A	Other Operating			
	0565A	Other Operating			
	0194	Ticket Sales	A	Y	C
	0195	Other Operating Revenue	A	Y	C
	0306	Licensing Fees	A	Y	C
	0384	Other Sport Receipts	A	Y	C
	0392	Guaranteed & Contractual Revenue	A	Y	C
	0397	IHA Operating Reimbursement	A	Y	C
	0399	IHA Management Fee	A	Y	C
	0400	IHA Revenue Sharing	A	Y	C
	0515	ACA Federal Pell	A	Y	C
	0520	ACA Federal Cwsp Seog Perkins	A	Y	C
	0525	Service Charge Returned Checks	A	Y	C
	0530	Sales Food Beverage	A	Y	C
	0540	Guest Rm Non University Nontaxable	A	Y	C
	0555	Commissions Non Taxable	A	Y	C



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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50 Revenue

	0780	Lns Late Fees Collct	A	Y	C
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50 Internal Revenue (Inter Dept)

56000B Internal Revenue (Inter Dept)

5600B Internal Revenue (Inter Dept)

0560B Internal Revenue (Inter Dept)

	0156	Dept Sales Inter Dept	A	Y	C
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	0351	Auxiliary Internal Sales 3351	A	Y	C
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	0901	EMS Internal Sales	A	Y	C
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5P State Appropriations

57000A State Appropriation

5700A State Appropriation

0570A State Appropriation

	0610	State Appropriation	A	Y	C
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5R Gifts

57500A Gifts

5750A Gifts

0575A Gifts

	0705	Non-gift revenue from Foundation	A	Y	C
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	0706	Non-Foundation Gifts	A	Y	C
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	0707	Gifts in Kind Foundation	A	Y	C
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	0710	Gifts From Foundation	A	Y	C
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	0715	Gift Distribution	A	Y	C
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	0716	Foundation Grant	A	Y	C
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	0720	Gifts Payroll Deduction	A	Y	C
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	0725	Gifts Credit Card	A	Y	C
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	0730	Gifts Endow Schol Dept Restricted	A	Y	C
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5T Investment Income

58000A Investment Income

5800A Investment Income

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>50</b>	<b>Revenue</b>				
	0580A	Investment Income			
	0751	Investment Income Gross	A	Y	C
	0760	Gain Loss Sale Of Investments	A	Y	C
	0761	Unrealized Gain Loss Investments	A	Y	C
	0762	Dividend Income	A	Y	C
	0767	Unreal Gain Loss Interst Rate Swaps	A	Y	C
	0775	Lns Int Coll Canceld	A	Y	C
5U	Federal Pell Student Financial Aid				
58300A	Federal Pell Student Financial Aid				
5830A	Federal Pell Student Financial Aid				
0583A	Federal Pell Student Financial Aid				
	0111	Federal Pell Student Financial Aid	A	Y	C
5X	Other Non Operating				
58500A	Other Non Operating				
5850A	Other Non Operating				
0585A	Other Non Operating				
	0106	Fed Rev State ARRA Appropriations	A	Y	C
	0107	CARES Grant Revenue	A	Y	C
	0735	Gifts Endowed Non Scholarship	A	Y	C
	0820	Insurance Proceeds	A	Y	C
	0821	Interest Income	A	Y	C
	0830	Gain/Loss on Disposal of Asset	A	Y	C
5Y	Capital Appropriations				
59020A	Capital Appropriations				
5902A	Capital Appropriations				
0592A	Capital Appropriations				
	0850	Capital Appropriations	A	Y	C
5Z	Capital Grants and Gifts				
59000A	Capital Gifts				



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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50 Revenue

5900A Capital Gifts

0590A Capital Gifts

0740	Gifts In Kind	A	Y	C
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0860	Capital Gifts	A	Y	C
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61 Cost of Goods Sold

70000A Cost of Goods Sold

7000A Cost of Goods Sold

8900B Cost of Goods Sold Budget

8910	COGS Food	A	Y	D
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8920	COGS Supplies	A	Y	D
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8930	COGS Mag and New Lobby	A	Y	D
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8950	COGS Drugs and Sundries	A	Y	D
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8970	COGS Prescript Drugs	A	Y	D
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8975	COGS Liquor	A	Y	D
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8980	COGS General	A	Y	D
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8985	COGS Merchandise	A	Y	D
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6A Salaries & Wages

60000A Salaries and Wages

6000A Faculty Salaries

1002A Faculty Salaries

1000	Budget Load for Grants Salary	A	Y	D
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1000B	Ranked Faculty Pool	A	B	D
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1010	Ranked Faculty Fall Winter	A	Y	D
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1010B	Ranked Faculty Fall Winter Pool	A	Y	D
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1020	Ranked Faculty Summer	A	Y	D
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1020B	Ranked Faculty Summer Pool	A	Y	D
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1030	Ranked Faculty Spring	A	Y	D
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1050	Ranked Faculty Overload F W	A	Y	D
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>60</b>		<b>Labor Expense</b>			
	1050B	Ranked Faculty Overload F W Pool	A	Y	D
	1070	Faculty Sabbatical F W	A	Y	D
	1070B	Faculty Sabbatical F W Pool	A	Y	D
	1080	Faculty Sick Bank	A	Y	D
6100A		Lecturer Salaries			
1099A		Lecturer Salaries			
	1100	Full Time Lecturer Fall Winter	A	Y	D
	1100B	Full Time Lecturer Fall WI Pool	A	Y	D
	1110	Full Time Lecturer Spring Summer	A	Y	D
	1130	Full Time Lecturer Overload	A	Y	D
	1130B	Full Time Lecturer Overload Pool	A	Y	D
6200A		Adjunct Salaries			
1139A		Adjunct Salaries			
	1140	Adjunct Lecturer Fall Winter	A	Y	D
	1140B	Adjunct Lecturer Fall WI Pool	A	Y	D
	1150	Adjunct Lecturer Spring Summer	A	Y	D
	1160	Teaching Staff	A	Y	D
	1170	Graduate Student Teaching Staff	A	Y	D
6300A		Staff Salaries			
1201A		Staff Salaries			
	1200B	Admin/Clerical Pool	A	B	D
	1210	Admin Professional NBF	A	Y	D
	1211	Administrative Hourly NBF	A	Y	D
	1230	PT UAW Non Exempt	A	Y	D
	1240	Athletic Coaches	A	Y	D
	1250	Police Officer	A	Y	D
	1260	Police Sergeants	A	Y	D
	1280	Clerical Secretarial UAW	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>60</b>		<b>Labor Expense</b>			
	1290	Confidential Clerical NBF	A	Y	D
	1310	Maintenance AFSCME	A	Y	D
	1320	Food Service AFSCME	A	Y	D
	1330	FM Fastfood Service Workers	A	Y	D
	1340	Secondary Pay Less Than 100 pct	A	Y	D
	1350	Longevity Bargained Staff	A	Y	D
6400A		Overtime			
1400B		Pooled Overtime Budget			
	1410	Overtime A P T	A	Y	D
	1420	Overtime Police	A	Y	D
	1430	Overtime Clerical	A	Y	D
	1440	Overtime Maintenance	A	Y	D
	1445	Overtime Events	A	Y	D
	1450	Overtime Food Service	A	Y	D
6500A		Temporary Salaries			
1500B		Pooled Temporary Salaries			
	1510	Temporary A P T	A	Y	D
	1520	Temporary Police	A	Y	D
	1530	Temporary Clerical	A	Y	D
	1540	Temporary Maintenance	A	Y	D
	1550	Temporary Food Service	A	Y	D
6600A		Misc Personal Services			
1600B		Pooled Personal Services Budget			
	1620	Personal Service Reimbursement	A	Y	D
	1630	Honorariums	A	Y	D
	1642	Automobile	A	Y	D
	1644	Phone	A	Y	D
	1646	Nontaxable Earnings-other	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>60</b>	<b>Labor Expense</b>				
	1647	Taxable Earnings-other	A	Y	D
	1650	Employee Consultant	A	Y	D
	1655	Suspense Expense Clearing PTRBDCA	A	Y	D
	1676	Student Salary Savings	A	Y	D
	1677	Salary Savings	A	Y	D
	1680	Uniform Allowance	A	Y	D
	1695	Severance Payouts	A	Y	D
	1696	Vacation Payout	A	Y	D
	1697	Sick Leave Payout	A	Y	D
6700A	College Work Study				
1701A	Graduate Assistant				
	1700B	Graduate/Doctoral Pool	A	B	D
	1710	Graduate Assistant Fall Winter	A	Y	D
	1730	Doctoral Fellowship	A	Y	D
1829A	College Work Study Federal				
	1830	Coll Work St Allow On Campus Grad	A	Y	D
	1840	Coll Work St Allow On Camp Undergrd	A	Y	D
	1860	Coll Work St Off Campus Publ	A	Y	D
6750A	Regular Student Help				
1870B	Reg Student Help Budget				
	1880	Student Help Enrolled	A	Y	D
	1890	Student Help Not Enrolled	A	Y	D
6G	Employee Benefits				
69000A	Fringe Benefits				
6900A	Fringe Benefits				
2100B	Pooled Fringe Benefits Budget				
	2168	MPSERS PostEmployment Benefits	A	Y	D
	2169	Other PostEmployment Benefits	A	Y	D





Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
60		Labor Expense			
	2170	GASB 68 Pension Expense	A	Y	D
	2240	Employee Tuitn Refnd	A	Y	D
	2410	Parking Decals Clearing	A	Y	D
	2500	Direct Fringe Ben Composite Rate	A	Y	D
	2501	Fringe Benefit Budget Adjustment	A	Y	D
	2503	Direct FB PR Discretionary	A	Y	D
	2504	Direct FB PR Growth Fd	A	Y	D
	2505	VERIP Expense	A	Y	D
	250G	Direct Fringe Bud Load Grants Only	A	B	D
	2550	Health Care Waiver	A	Y	D
	2560	Employee Recognition	A	Y	D
	2585	Fringe Benefit Adjustment	A	Y	D
6K		Centrally Controlled Expenses			
69500A		Centrally Controlled Expenses			
6950A		Utilities			
2719A		Utilities Central			
	2705	Electricity	A	Y	D
	2710	Heating Fuel	A	Y	D
	2715	Heating Fuel Transportation	A	Y	D
	2720	Water	A	Y	D
	2725	Prorate Utilities	A	Y	D
2749A		Communications			
	2755	Telephone Business Services	A	Y	D
	2760	Cable Internet Services	A	Y	D
2779A		Waste Removal			
	2780	Trash Removal Services	A	Y	D
	2785	Hazardous Universal waste	A	Y	D
6960A		Insurance Expense			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**70 Expense**

2805A Insurance Expense

2805	Auto Premiums	A	Y	D
2810	Athletic Premium	A	Y	D
2815	Liability Premiums	A	Y	D
2820	Direct and Officer Premium	A	Y	D
2825	Property Premiums	A	Y	D
2830	Claims Expense	A	Y	D

6980A Centrally Controlled Expenses

2899A Centrally Controlled Expenses

2900	PR Discretionary Allocation	A	Y	D
2901	PR Growth Fund	A	Y	D
2902	Late Payment Charges	A	Y	D
2905	Presidents Clrg Acct	A	B	D
2910	Salary Savings	A	B	D
2914	Bad Debt	A	Y	D
2916	Corporate Fees	A	Y	D
2917	UBC Carryforward	A	Y	D
2918	EMU Contingency	A	Y	D
2921	Appeal Write Off (AWRF)	A	Y	D
2922	Bankruptcy Write Off (SWRB)	A	Y	D
2923	Deceased Write Off	A	Y	D
2924	Small Balance Write Off (SWRO)	A	Y	D
2925	ATB absorption	A	Y	D
2926	Collections Write Off	A	Y	D
2927	Eagle Engage Write Off	A	Y	D
2928	Debt Forgiveness Write Off	A	Y	D
2930	Discretionary	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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70 Expense

2935	Internal Audit	A	Y	D
2940	External Audit	A	Y	D
2945	Payroll Check Proces	A	Y	D
2950	United Way Expenditures	A	Y	D
2955	Bank Service Charge	A	Y	D
2960	Annual Financial Rpt	A	Y	D
2963	Concur Accrual	A	Y	D
2964	Prepaid Expense Offset	A	Y	D
2965	Legal Fees	A	Y	D
2966	Legal Settlements	A	Y	D
2967	MUSIC Legal Fees	A	Y	D
2970	Tuition Waiver	A	Y	D
2975	Pension Expense	A	Y	D
2976	Reim Cancel From Doe	A	Y	D
2990	Business Interruption Expense	A	Y	D
2991	COVID-19 Operating Expenses	A	Y	D

6V Interest Expense

71000A Interest Expense

7100A Interest Expense

3455B Interest Expense Budget

3514	FMV Interest Rate Swaps	A	Y	D
3515	Bond Interest Expense	A	Y	D
3526	Amortization of Bond Premium	A	Y	D
3527	Amortization of Deferred Gain/Loss	A	Y	D
3531	Swap Interest Expense	A	Y	D
3532	Interest Expense - Other	A	Y	D

6W Interest ARRA Subsidy

71200A Interest ARRA Subsidy

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**70 Expense**

7120A Interest ARRA Subsidy

3456B Interest ARRA Subsidy

3456	Interest ARRA subsidy	A	Y	D
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**7A Other Operating Expenses**

30000B Pooled Expenses

7200A Other Operating Expenses

3000B Other Operating Expenses

3000	S S and M Bud	A	B	D
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3010	Supplies Custodial and Maint	A	Y	D
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3025	Supplies Dining Non Food Items	A	Y	D
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3035	Supplies Educational and Recr	A	Y	D
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3045	Supplies Vehicles	A	Y	D
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3060	Supplies Laboratory	A	Y	D
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3090	Medical Expense	A	Y	D
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3095	Supplies Office Departmental	A	Y	D
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3216	Participant Incentive Payment	A	Y	D
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3380	Printing Copying	A	Y	D
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3410	Research Participants Supplies	A	Y	D
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3411	Research Participants	A	Y	D
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3660	Prorate SS and M	A	Y	D
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3020A Advertising and Marketing

3395	Advertising	A	Y	D
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3396	Athletic Marketing Initiatives	A	Y	D
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3025A Professional Fees and Services

3027	Enviroment Food Testing	A	Y	D
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3105	Photographic Services	A	Y	D
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3180	Departmental Legal Fees	A	Y	D
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3195	Management Fees	A	Y	D
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>		<b>Expense</b>			
	3196	Investment Management Services	A	Y	D
	3225	Seminar Fee Outside	A	Y	D
	3328	Security Services	A	Y	D
	3357	Fire Extinguishers	A	Y	D
	3358	Fire Pump Testing	A	Y	D
	3362	Elevator Maintenance	A	Y	D
	3363	Exterior Lighting Repair	A	Y	D
	3403	Other Services	A	Y	D
	3418	Liability Insurance	A	Y	D
	5910	Trustee Fee	A	Y	D
3030A		Contracts			
	3165	External Contracts	A	Y	D
	3170	Honorarium and Guest Lecturer Ind	A	Y	D
	3175	Consultant Individuals	A	Y	D
	3205	External Contracts	A	Y	D
	3206	IHA Program Fee Exp	A	Y	D
	3207	IHA Program Support Expense	A	Y	D
	3402	Custodial Services	A	Y	D
7300A		Maintenance and Repair			
3100A		Maintenance and Repair			
	3115	Rent and Lease Exp Equipment	A	Y	D
	3116	Rent and Lease Exp Repairs	A	Y	D
	3120	Rent and Lease Exp Land and Bldg	A	Y	D
	3210	Subcontract 1	A	Y	D
	3211	Subcontract 2	A	Y	D
	3212	Subcontract 3	A	Y	D
	3213	Subcontract 4	A	Y	D



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	3214	Subcontract 5	A	Y	D
	3215	Subcontract 6	A	Y	D
	3290	Maintenance And Repair	A	Y	D
	3292	Asbestos Abatement - Maintenance	A	Y	D
	3294	Smart Classroom Maintenance	A	Y	D
	3309	Physical Plant Stores	A	Y	D
	3310	Maintenance And Repair - Equipment	A	Y	D
	3325	Office Supplies & Equipment	A	Y	D
	3356	Fire Alarms	A	Y	D
	3359	Painting	A	Y	D
	3361	Turbine Maintenance	A	Y	D
7400A		Postage and Shipping			
3200A		Postage and Shipping			
	3130	Postage and Shipping	A	Y	D
	3490	Freight	A	Y	D
7500A		Other Operating Expenses			
3250A		Departmental Utilities			
	3135	Dept Telephone	A	Y	D
	3320	Dept Trash Removal Services	A	Y	D
	3323	Dept Hazardous Waste	A	Y	D
	3355	Dept Electricity	A	Y	D
	3360	Dept Heating Fuel	A	Y	D
	3365	Dept Heating Fuel Transportation	A	Y	D
	3370	Dept Water	A	Y	D
3300A		Bad Debt			
	3528	Recovery Bad Debt	A	Y	D
3320A		Collection Costs			
	3425	Collection Expense	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>		<b>Expense</b>			
	3430	Collection Costs Ers	A	Y	D
	3435	Collection Costs Grc	A	Y	D
	3441	Collection Costs State of Mich	A	Y	D
	3445	Collection Costs Kcs	A	Y	D
	3450	Provision For Uncollectibles	A	Y	D
	3465	Collection Costs Cby	A	Y	D
	3480	Collection Costs NES SA	A	Y	D
	3600	Other Collection Costs	A	Y	D
	3635	Collection Costs Term Agnts	A	Y	D
	3645	Collection Costs EMU	A	Y	D
3330A		Sudent Government Expenses			
	3516	Student Govt Allocation	A	Y	D
3340A		Library Expenses			
	3080	Library Services	A	Y	D
	3720	Cataloging Commercial Provider	A	Y	D
	3730	Preservation University Archives	A	Y	D
	3740	Preservation General Collections	A	Y	D
3360A		WEMU Expenses			
	3762	Broadcast Maint Parts	A	Y	D
	3763	Broadcast Maint Service	A	Y	D
3370A		Computer Supplies			
	3015	Computer Software Licenses	A	Y	D
	3016	Computer Software Maintenance	A	Y	D
	3020	Computer Hardware Licenses	A	Y	D
	3021	Computer Hardware Maintenance	A	Y	D
	3750	Computer Software Less Than 5K	A	Y	D
3390A		Misc Expenses			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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70 Expense

	3005	Awards And Trophies	A	Y	D
	3050	On Campus Transp Recharge Debit	A	Y	D
	3110	Uniform Purchases	A	Y	D
	3260	Outside Merchant Fees	A	Y	D
	3405	Banquets And Meals	A	Y	D
	3475	Commissions Expense	A	Y	D
	3485	Dues Memberships Subscriptions	A	Y	D
	3495	Guarantees Visitors	A	Y	D
	3505	Moving Expense	A	Y	D
	3510	Insurance Expense	A	Y	D
	3535	Other Exp Not Classified Elsewhere	A	Y	D
	3540	Concur Clearing	A	Y	D
	3541	Bad Debt Expense	A	Y	D
	3545	Visitor and Special Event Parking	A	Y	D
	3555	Parking Decals Staff	A	Y	D
	3560	Taxes Paid	A	Y	D
	3565	Tickets	A	Y	D
	3570	Fundraising Expenses	A	Y	D
	3575	Special Events	A	Y	D
	3594	ADA Compliance	A	Y	D
	3595	Disbursement To Foundation	A	Y	D
	3598	Charitable Contributions Expense	A	Y	D
	3806	Prog and Supp Serv	A	Y	D
	3810	CAP Collegiate Advantage Program	A	Y	D
	3820	GameAbove Graduate Gift	A	Y	D

7600A Travel

4100A Travel Sports



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>		<b>Expense</b>			
	4100	Recruiting	A	Y	D
	4110	Team Travel	A	Y	D
4200A		Travel Other			
	4010	Charter Bus Expense	A	Y	D
	4020	Conference Fees	A	Y	D
	4030	Motor Rental	A	Y	D
	4040	Travel Domestic	A	Y	D
	4060	Travel International	A	Y	D
	4070	Research Participants Travel	A	Y	D
	4080	Travel - Taxable	A	Y	D
7700A		Capital Equipment			
5010A		Capital Equipment			
	5010	Computer Software and Hardware >\$5K	A	Y	D
	5020	Fixed Equipment	A	Y	D
	5030	Tagged Equipment	A	Y	D
7720A		Capital Library			
5110A		Capital Library			
	5110	Library Books	A	Y	D
	5120	Library Books Approval	A	Y	D
	5130	Library Periodicals Microform	A	Y	D
	5140	Library Periodicals	A	Y	D
	5150	Lib Periodicals Lic - Do Not CAP	A	Y	D
	5160	Lib Books Licensed - Do Not CAP	A	Y	D
	5170	Lib Standing Orders Lic- Do Not CAP	A	Y	D
	5180	Library Standing Orders	A	Y	D
	5190	Library Media	A	Y	D
7750A		Capital Retirements			
5910A		Capital Retirements			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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**70 Expense**

	5920	Principal Retirement	A	Y	D
	5930	Equipment Retirement	A	Y	D
	5960	Debt Retirement	A	Y	D

7B Internal Expenses (Inter Dept)

73000B Internal Expenses (Inter Dept)

7300B Internal Expenses (Inter Dept)

0730B Internal Expenses (Inter Dept)

	3125	Rent and Lease Exp Inter Dept	A	Y	D
	3220	TMA Internal Charge	A	Y	D
	3351	Auxiliary Internal Sales 0351	A	Y	D
	3901	EMS Internal Expense	A	Y	D

7G Construction

78000A Construction

7800A Construction

6000B Capital Construction Budget

	6010	Appraisals And Surveys	A	Y	D
	6020	Arch And Eng Fees Bldgs	A	Y	D
	6030	Construction Consultants	A	Y	D
	6040	Authority Review and Permits	A	Y	D
	6210	Building Construction	A	Y	D
	6215	Retainage	A	Y	D
	6225	Construction Accrued Expenses	A	Y	D
	6325	Furn Fix Equip-Capital Construction	A	Y	D
	6330	Miscellaneous Construction	A	Y	D
	6340	Renovations Capital Costs	A	Y	D
	6355	Asbestos Abatement - Construction	A	Y	D
	6505	Capital Additions	A	Y	C
	6510	Construction In Progress	A	Y	C



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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70 Expense

6810 Bond Proceeds A Y C

6965 Construction Legal Fees A Y D

7820A Capital Land

6310A Capital Land

6310 Land Improvements A Y D

6320 Land Purchases A Y D

7H Depreciation

78500A Depreciation

7850A Depreciation Expense

6410A Depreciation Expense

6410 Depreciation Exp Land Improv A Y D

6420 Depreciation Exp Buildings A Y D

6430 Depreciation Exp Lease Improv A Y D

6440 Depreciation Exp Movable Equip A Y D

6450 Depreciation Exp Other Equip A Y D

6460 Depreciation Exp Library Bks A Y D

7J ACA/IDC

79000A ACA IDC

7900A Indirect Costs

6610A Indirect Costs

6610 Indirect Cost Federal A Y D

6650 Indirect Cost State A Y D

6655 Idc Rate Oversight A Y D

6660 Indirect Cost Other A Y D

6665 Ind Cost Recov Erf A Y D

79300A Admin Costs

7930A Admin Costs

6710A Admin Costs

6680 Administrative Fee State A Y D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>		<b>Expense</b>			
	6690	Administrative Fee Other	A	Y	D
7L		Financial Aid			
79500A		Financial Aid			
7950A		Financial Aid			
7110A		Tuition Sensitive			
	7110	Pres Scholarship	A	Y	D
	7115	EMU Vet Connect Award	A	Y	D
	7116	Come Home to Michigan	A	Y	D
	7120	Regents Gold Scholarship	A	Y	D
	7150	Mich Indian Tut Waiv	A	Y	D
	7155	Wade Mccree Sch	A	Y	D
	7165	Academic Team Scholarship	A	Y	D
	7220	National Scholars Pr	A	Y	D
7130A		Need Based			
	7130	EMU Grant	A	Y	D
	7225	University Grants	A	Y	D
7140A		Departmentally Managed			
	7135	International Partnership Awards	A	Y	D
	7141	Graduate Assistant	A	Y	D
	7142	Doctoral Fellowships	A	Y	D
	7180	Honors College Award	A	Y	D
	7205	National Guard Grant	A	Y	D
	7230	Ugrad Honors Assist	A	Y	D
	7245	Comm Thtre Sci Award	A	Y	D
	7250	Music Service Awards	A	Y	D
	7260	Rotc Service Award	A	Y	D
7150A		Athletics			
	7030	Athletic Book Program Expense	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>	<b>Expense</b>				
	7265	Ath Out State Differ	A	Y	D
	7275	Mens Ath Awd Room	A	Y	D
	7280	Mens Board Athletics	A	Y	D
	7285	Mens Athl Awd Tuitn	A	Y	D
	7290	Athletic Equivalency Sports M W	A	Y	D
	7295	Spring Ath Awards	A	Y	D
	7300	Wmns Ath Awd Tuitn	A	Y	D
	7305	Womens Board Athletics	A	Y	D
	7310	Womens Ath Awd Room	A	Y	D
	7365	Men Football Summer	A	Y	D
	7370	Women Basketball 5th	A	Y	D
7160A	Federal Matching Funds				
	7315	Perkins Matching Fds	A	Y	D
	7320	Fed Supp Grt Match	A	Y	D
	7325	Mi Wk Study Match Fd	A	Y	D
	7330	Cws Matching Funds	A	Y	D
	7335	Cws Match Americorps	A	Y	D
	7340	Nsl Matching Funds	A	Y	D
7170A	Graduate Matching Funds				
	7240	Graduate Fellowships	A	Y	D
7180A	Perkins				
	7410	Admin Costs Perkins	A	Y	D
	7420	Admin Cost Allowance	A	Y	D
	7430	Perkins Other Costs	A	Y	D
	7440	Admin Cost Allow Fed Fin Aid	A	Y	D
7190A	Other Financial Aid				
	7010	Scholar Award System	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>	<b>Expense</b>				
	7020	Scholar Award Man	A	Y	D
	7021	Graduate School Clearing	A	Y	D
	7050	Grant Stipend Fellowship	A	Y	D
	7100	Discounted Tuition	A	Y	D
	7105	Regents Schlrshp New	A	Y	D
	7106	TRUEMU	A	Y	D
	7107	Emerald Scholarship	A	Y	D
	7108	"EFOS"	A	Y	D
	7109	Challenge Award	A	Y	D
	7111	MICUP - BEAT Scholarship	A	Y	D
	7125	Eagle Scholarship	A	Y	D
	7140	Leadership Awards	A	Y	D
	7145	Recognitn Excellence	A	Y	D
	7160	Eastn Opportunity Gr	A	Y	D
	7170	EMU Success Scholarship	A	Y	D
	7175	Campus Housing Award	A	Y	D
	7185	Merit Scholarship	A	Y	D
	7190	Returning Students Towers Grant	A	Y	D
	7195	EMU CARES Scholarship	A	Y	D
	7200	Detroit Compact Awards	A	Y	D
	7210	Transfer Scholarship	A	Y	D
	7215	Regents Scholarships	A	Y	D
	7235	Childrens Institute	A	Y	D
	7255	King Parks Fellowship	A	Y	D
	7270	Provost Scholarship	A	Y	D
	7345	State Meog	A	Y	D
	7350	Local	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>	<b>Expense</b>				
	7355	Endowed NonScholarships	A	Y	D
	7360	3Rd Party Other	A	Y	D
	7375	Elderwise	A	Y	D
	7380	Great Lakes Merit	A	Y	D
	7385	YPSI Employ Tuit Ben	A	Y	D
	7390	4WARD Scholarship	A	Y	D
<b>7M</b>	<b>Other Fin Aid</b>				
79900A	Tuition Discounts				
7990A	Tuition Discounts				
7991A	Tuition Discounts				
	7510	GM Tuition Discount	A	Y	D
	7511	4WARD Tuition Discount	A	Y	D
	7512	MET Tuition Discount	A	Y	D
	7513	ECA Tuition Discount	A	Y	D
	7514	China Tuition Discount	A	Y	D
	7515	EagleCorp Tuition Discount	A	Y	D
	7516	City of Dearborn Tuition Discount	A	Y	D
	7517	Wayne Co Airport Tuition Discount	A	Y	D
	7518	Sr Learning Opp Tuition Discount	A	Y	D
	7519	Staff & Command Tuition Discount	A	Y	D
	7520	Jackson College Tuition Discount	A	Y	D
	7521	Eastern Scholars Tuition Discount	A	Y	D
	7522	MET Program Tuition Discount	A	Y	D
	7523	WISD Parapro Tuition Discount	A	Y	D
<b>7N</b>	<b>Internal Prorate</b>				
79800A	Internal Prorate				
7980A	Internal Prorate				
8010A	Internal Prorate				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
<b>70</b>		<b>Expense</b>			
	8012	Misc Writeoff	A	Y	D
7S		Scholarship Allowances (Fin Aid)			
79520A		Scholarship Allowances (Fin Aid)			
7952A		Scholarship Allowances (Fin Aid)			
7192A		Scholarship Allowances (Fin Aid)			
	7015	Scholarship Allowances	A	Y	D
7T		Scholarship Allowances (Aux Exp)			
79530A		Scholarship Allowances (Aux Exp)			
7953A		Scholarship Allowances (Aux Exp)			
7193A		Scholarship Allowances (Aux Exp)			
	7016	Scholarship Allowances (Aux Exp)	A	Y	D
8A		Transfers Mandatory			
80000A		Transfers Mandatory			
8000A		Transfers Mandatory			
8110A		Transfers Mandatory			
	9010	Mandatory Trans Out Debt Service	A	Y	D
	9020	Mandatory Trans In Debt Service	A	Y	C
8B		Matching Funds Transfers			
83000A		Matching Funds Transfers			
8300A		Matching Funds Transfers			
8310A		Matching Funds Transfers			
	9030	Matching Trans Out Research Proj	A	Y	D
	9040	Matching Trans In Research Proj	A	Y	D
8C		Transfers Non Mandatory			
82000A		Transfers Non Mandatory			
8200A		Transfers Non Mandatory			
8210A		Transfers Non Mandatory			
	9350	Internal Charge Transfer Out	A	Y	D
	9360	Internal Charge Transfer In	A	Y	D
	9410	Transfers In Aux Admin	A	Y	D





Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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80 Transfers

	9420	Transfers Out Aux Admin	A	Y	D
	9510	General Fee Transfer Out	A	Y	D
	9520	General Fee Transfer In	A	Y	D
	9530	Intra Fund Transfer Out	A	Y	D
	9540	Intra Fund Transfer In	A	Y	C
	9550	Nonmandatory Transfer Out	A	Y	D
	9555	Bond Proceeds Transfer Out	A	Y	D
	9560	Nonmandatory Transfer In	A	Y	D
	9630	Transfer Out to Auxiliar-GF Support	A	Y	D
	9640	Transfer In from General Fd Supprt	A	Y	D
	9655	Bond Proceeds Transfer In	A	Y	C

9A Fund Additions

90000A Fund Additions Deductions

9000A Fund Additions Deductions

9100A Fund Additions Deductions

	F402	Fund Additions Deductions	A	Y	C
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