

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

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

11000A Accounts Receivable Net

1100A Accounts Receivable Net

0110A Allowance for DA

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

A117	Charter School Appropriations	A	Y	D
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0112A Accounts Receivable Other

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

	A388	Perkins Loans Cost Prin Int	A	Y	D
	A398	Perk Cost Prin Int Speech Lang Path	A	Y	D
	A397	Perk Cost Prin Int Volunteers	A	Y	D
	A137	SAR Manual Refund Clearing	A	Y	D
	A136	SAR Payroll Clearing	A	Y	D
	A301	Due from Conference Center	A	Y	D
	A135	HigherOne Card Refund CRFD	A	Y	D
	A201	LiveYpsi Forgivable Loan	A	Y	D
	A104	AR Trade Cec	A	Y	D
	A134	SAR Hlth Center Clearing	A	Y	D
	A361	Dfns Canc Teach Mlt	A	Y	D
	A389	Perk Military Cost Prin Int Combat	A	Y	D
	A105	AR Auxiliary	A	Y	D
	A140	Cost Prin and Int	A	Y	D
	A360	AMS Clearing	A	Y	D
	A363	Perk cost prin int Death Disb	A	Y	D
	A367	Perk cost prin int PreK Child care	A	Y	D
	A374	Perkins Other Costs Prin & Int	A	Y	D
	A110	AR Fdn EAC	A	Y	D
	A132	SAR 3rd Party Tuition Waivers	A	Y	D
	A302	Loan Receivables Golf Course	A	Y	D
	A386	Perk Cost Prin Int Child Fami	A	Y	D
	A387	Perk Cost Prin Int Tchr Shrtg	A	Y	D
	A369	Perk Cost prin int Law Enforc	A	Y	D
	A300	Due from Golf Course	A	Y	D
	A108	AR CCT	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
10	Assets				
	A364	Perk cost prin int Bankrupt	A	Y	D
	A368	Perk Cost prin int Nurse Med	A	Y	D
	A395	Perk Cost Prin Int VA Determination	A	Y	D
	A106	AR St Media Advg	A	Y	D
	A142	Reim Cancel From Doe	A	Y	D
	A362	Perk Cost Prin Int Teach Svcs	A	Y	D
	A390	Perk Cost Prin Int Assigned Accept	A	Y	D
	A118	AR Other	A	Y	D
	A119	AR Other 1320 Rollforward	A	Y	D
0114A	Sponsor Accounts				
	A139	AR Unbilled Restricted Other	A	Y	D
	A120	AR Unbilled Federal	A	Y	D
	A112	Fed Loc Distribution	A	Y	D
	A122	AR Unbilled Private	A	Y	D
	A121	AR Unbilled State	A	Y	D
	A116	Erf AR 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
1D	Cash and Cash Equivalents Restrict				
10001A	Cash and Cash Equivalents Restrict				
1001A	Cash and Cash Equivalents Restrict				
0103A	Cash Restricted				
	A065	Barclays Collateral	A	Y	D
1E	Appropriation Receivable				
12000A	Appropriation receivable				

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

1200A Appropriation receivable

0120A Appropriation receivable

A150	Approp Receivable	A	Y	D
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1H Inventories

14000A Inventories

1400A Inventories

0140A Inventories

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

A186	Ups Chgs Receiving	A	Y	D
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A249	EAS Accum Depreciation (A243)	A	Y	D
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A243	EAS Capital Assets (A249)	A	Y	D
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A180	Prepaid Expense	A	Y	D
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A188	Undist Charges	A	Y	D
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A352	Prepaid Property Ins	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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A184	Travel Advances	A	Y	D
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
10	Assets				
	A182	Prepaid Insurance	A	Y	D
1L	Deferred Outflows				
15002A	Deferred Outflows				
1502A	Deferred Outflows				
0152A	Deferred Outflows				
	A282	Deferred Loss on Bond Refunding	A	Y	D
	A280	Deferred Outflows	A	Y	D
	A285	Deferred Outflows - MPSERS OPEB	A	Y	D
	A281	Deferred Loss on Bond Refunding	A	N	D
	A283	Deferred Outflows - MPSERS Pension	A	Y	D
	A284	Deferred Outflows-Single Empl Trust	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				
	A382	Perk Military Combat Cancellation	A	Y	C
	A204	Principal Cancelled	A	Y	D
	A378	Perk Canc Child Fami	A	Y	C
	A384	Nurse Faculty Loan Program NFLP	A	Y	C
	A396	Perk Canc Disability VA determ Prin	A	Y	C
	A391	Perk other costs	A	Y	D
	A380	Perk Assignmts Usde	A	Y	C
	A377	Perk Canc Law Enforc	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
10	Assets				
	A202	Principal Collected	A	Y	D
	A370	Dfns Canc Teach Mlt	A	Y	C
	A200	Loan Advance Students	A	Y	D
	A399	Perk Canc Speech Lang Pathology Ser	A	Y	C
	A206	Prin Rec Ustl Unres	A	Y	D
	A372	Perk Canc Death Disb	A	Y	C
	A394	Perk Other Costs - Prin	A	Y	C
	A371	Perk Canc Teach Svcs	A	Y	C
	A376	Perk Canc Nurse Med	A	Y	C
	A392	Perk cost prin int Volunteers	A	Y	C
	A373	Perk Cancel Bankrupt	A	Y	C
	A393	Perk Canc Disabil VA determin	A	Y	C
	A381	Perk Ndsl Prin Coll	A	Y	C
	A379	Perk Canc Tchr Shrtg	A	Y	C
	A375	Perk Canc Volunteers	A	Y	C
	A385	Nurse Faculty Loan Prog NFLP ARRA	A	Y	C
	A383	Perk Canc Assigned Accepted	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				
	A075	Flagstar Investments	A	Y	D
	A068	Comerica Safekeeping Stripped Secur	A	Y	D
	A073	EMU Parking Proceeds Account	A	Y	D
	A060	BoAA Investments 19-1063	A	Y	D

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

1U Long-Term Investments Restricted

17801A Long Term Investments Restricted

1781A Long Term Investments Restricted

0177A Long Term Investments Restricted

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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A061	BoAA Bond Proceeds 19-1089 2016	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

A246	Equip Not Tagged (A250)	A	Y	D
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A252	Library Books (A254)	A	Y	D
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A230	Land	A	Y	D
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A244	Equip Tagged (A248)	A	Y	D
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A232	Land Improvment (A234)	A	Y	D
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A237	Construction in Progress	A	Y	D
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A245	Equip Tagged in progress TBT	A	Y	D
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A236	Buildings (A238)	A	Y	D
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A240	Leasehold Improvements (A242)	A	Y	D
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0185A Accumulated Depreciation

A248	Acc Dep Mov Eq (A244)	A	Y	D
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A238	Acc Dep Blgs (A236)	A	Y	D
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A242	Acc Dep Lease Imp (A240)	A	Y	D
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Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
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10 Assets

	A234	Acc Dep Land Imp (A232)	A	Y	D
	A250	Acc Dep Oth Eq (A246)	A	Y	D
	A254	Acc Dep - Library Books (A252)	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

0210A Accts Payable

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

0215A Accrued Expenses

	L024	Internatl Student Health Premiums	A	Y	C
	L039	Accr Bond Insur Exp	A	Y	C
	L123	Accruals	A	Y	C
	L033	Accrued Interest	A	Y	C
	L037	Accr Disc Prem Exp	A	Y	C
	L025	Sales Taxes Payable	A	Y	C
	L223	Loans due to JORE	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20	Liabilities				
	L028	Sales Taxes Payable - EAS	A	Y	C
	L251	PCard Accrued Liability	A	Y	C
	L125	Deferred Tax Liability	A	Y	C
	L224	Due to EAC	A	Y	C
	L026	Domestic Student Health Premiums	A	Y	C
	L027	Use Taxes Payable	A	Y	C
	L259	Chase SUA Single Use Acct Clearing	A	Y	C
	L035	Accr Underwriter Exp	A	Y	C
	L225	Loans Due to EAC	A	Y	C
2E	Accrued Payroll				
22000A	Accrued Payroll				
2200A	Accrued Payroll				
0220A	Accrued Payroll				
	L252	Accrued Payroll	A	Y	C
	L050	Payroll Labor Clear	A	Y	C
	L040	Defered Pay	A	Y	C
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				
	L360	California State Tax	A	Y	C
	L262	Ohio Tax	A	Y	C
	L267	Minnesota State Tax	A	Y	C
	L263	Detroit Tax	A	Y	C
	L363	West Virginia State Tax	A	Y	C
	L361	Maryland State Tax	A	Y	C
	L289	Live Ypsi Loans	A	Y	C
	L264	Indiana State Tax	A	Y	C

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

	L260	North Dakota State Tax	A	Y	C
	L261	Michigan Tax	A	Y	C
	L054	Expense Suspense Clearing	A	Y	C
	L320	Illinois State Tax	A	Y	C
	L362	Texas State Tax	A	Y	C
	L062	Federal Income Tax	A	Y	C

2410A Other Withholding

0224A Other withholding

	L271	Union Dues Clerical	A	Y	C
	L272	Union Dues Pt 1976	A	Y	C
	L258	Payroll Suspense PTRBDCA	A	Y	C
	L292	Dependent Care	A	Y	C
	L285	Supp Retir ING	A	Y	C
	L299	FSA Dep Care Even Yrs	A	Y	C
	L270	Union Dues Afscome	A	Y	C
	L284	Supp Retir Commonwealth	A	Y	C
	L273	Union Dues Security	A	Y	C
	L290	Tax Liens and Garn	A	Y	C
	L276	Union Dues Adjunct Lecturer	A	Y	C
	L268	United Way	A	Y	C
	L277	Mpsers Mip	A	Y	C
	L291	Friend of Court	A	Y	C
	L269	Union Dues Faculty	A	Y	C
	L297	FSA Medical Even Yrs	A	Y	C
	L296	FSA Medical Odd Yrs	A	Y	C
	L265	Credit Union	A	Y	C
	L274	EMU Ft Lectrs U Dues	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20		Liabilities			
	L052	Payroll Clearing	A	Y	C
	L298	FSA Dep Care Odd Yrs	A	Y	C
2450A		Fringes			
0225A		Fringes			
	L266	Short Term Disabilty	A	Y	C
	L256	Employee Recognition	A	Y	C
	L255	Employee Assistance Program	A	Y	C
	L380	Sick Payout Fringe Benefits	A	Y	C
	L279	Healthcare Waiver	A	Y	C
	L257	Admin Fee for FSA	A	Y	C
	L287	Dental Ins Delta	A	Y	C
	L282	University Retirement	A	Y	C
	L254	Medicare Supplement Reimbursement	A	Y	C
	L278	Mi Retrmt Mpsers	A	Y	C
	L294	Emp Tuit Waiver Ugrad	A	Y	C
	L293	Emp Tuit Waiver Grad	A	Y	C
	L283	Long Term Disability	A	Y	C
	L381	Vacation Payout Fringe Benefits	A	Y	C
	L295	Spouse Dependent Tuition Waiver	A	Y	C
	L074	Fringe Benefit Accrual	A	Y	C
	L253	Retiree Supplemental Health Reimb	A	Y	C
	L280	Health Insurance	A	Y	C
	L060	FICA Taxes	A	Y	C
	L031	Workers Comp	A	Y	C
	L281	Parking Fringe Benefits	A	Y	C
	L286	Life Insurance	A	Y	C
	L288	Health Savings Account	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20	Liabilities				
	L029	Unemp Comp	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
	L204	Acc Ann Leave Fb	A	Y	C
	L203	Accrued Sick Leave under 1 year	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				
	L183	Parking Long-Term Deferred Rev	A	Y	C
	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
	L088	Defer Rev Other Fees	A	Y	C
	L307	3rd Party Cash Clearing-GF	A	Y	C
	L107	Receipts Clearing NonStudent AR	A	Y	C
	L310	Orthotics Prosthetic Deposits	A	Y	C
	L308	MarketPlace Clearing	A	Y	C
	L086	Defer Rev Auxiliary	A	Y	C
	L094	Defer Non Tax Gen Us	A	Y	C
	L096	Defer Inc Summer R and B	A	Y	C
	L180	Chartwells Deferred Revenue	A	Y	C
	L300	Unallocated Receipts	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20	Liabilities				
	L090	Gift Cert Payable	A	Y	C
	L106	Receipts Clearing Student AR	A	Y	C
	L182	Parking Deferred Revenue	A	Y	C
	L311	Dept Credit Cards Clearing	A	Y	C
	L092	Defer Inc Eagle Expr	A	Y	C
	L098	Defer Inc Fall R and B	A	Y	C
	L104	Dep Include Fed Prog	A	Y	C
	L312	StarRez Housing Cr Card Depos Clrg	A	Y	C
	L100	Defer Inc Winter R and B	A	Y	C
	L102	Defer Inc Spring R and B	A	Y	C
	L309	Clinical Research Administration	A	Y	C
	L084	Defer Rev Tuition	A	Y	C
	L306	3rd Party Contracts Clearing	A	Y	C
	L108	Wires Clearing	A	Y	C
0245A	Unearned Deposits				
	L115	EAS Customer Deposits	A	Y	C
	L124	Reserves Auxiliary	A	Y	C
	L113	Key Deposits	A	Y	C
	L114	Band Uniform Deposits	A	Y	C
	L118	Withdrawals Agency	A	Y	C
	L112	Deposits Agency	A	Y	C
2K	Insurance and Other Claims Payable				
25000A	Insurance and Other Claims Payable				
2500A	Insurance and Other Claims Payable				
0250A	Insurance and Other Claims Payable				
	L120	Reserves	A	Y	C
	L122	Contingency Reserve	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20	Liabilities				
	L304	Res Self Ins Gen Lia	A	Y	C
	L303	Res Self Ins Err and Omi	A	Y	C
	L079	Incurred not Reported BCBS	A	Y	C
	L078	Incurred not Reported Delta Dental	A	Y	C
	L302	Reserve Property	A	Y	C
	L366	Litigation Fees	A	Y	C
	L305	Reserve Auto Insur	A	Y	C
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
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
2P	MPSERS OPEB				
27000A	MPSERS OPEB				
2700A	MPSERS OPEB				
0270A	MPSERS OPEB				
	L371	MPSERS OPEB	A	Y	C
2R	Other Post-Employment Benefit OPEB				
29300A	Other Post-Employment Benefit OPEB				
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				



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20		Liabilities			
	0260A	Accrued Compensated Absences			
	L202	Accrued Sick Leave over 1 year	A	Y	C
	L206	Acc Sick Leave fb	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			
0290A		Federal Perkins Liability			
	L250	Federal Perkins Liability	A	Y	C
2Y		Deferred Inflows			
29500A		Deferred Inflows			
2950A		Deferred Inflows			
0295A		Deferred Inflows			
	L402	Deferred Inflows	A	Y	C
2Z		Deferred Inflows			
29500A		Deferred Inflows			
2950A		Deferred Inflows			
0295A		Deferred Inflows			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
20		Liabilities			
	L401	Deferred Inflows	A	Y	C
29501A		Deferred Inflows			
2951A		Deferred Inflows			
0296A		Deferred Inflows			
	L406	Deferred Inflow - Parking	A	Y	C
	L405	Deferred Inflows - MPSERS OPEB	A	Y	C
	L404	Deferred Inflows - MPSERS Pension	A	Y	C
	L403	Deferred Inflows	A	Y	C
31		Control Accounts			
30000A		Control Accounts			
3000A		Control Accounts			
0300A		Control Accounts			
	D185	Prior Yr Reservation Control	A	Y	D
	D200	Prior Yr Budgeted Transfer Control	A	Y	C
	D205	Prior Yr Budget Change Net Assets	A	Y	D
	D150	Budgeted Change To Net Assets	A	Y	D
	D105	Budgeted Expenditure Control	A	Y	C
	D165	Prior Yr Revenue Control	A	Y	C
	D160	Prior Yr Budgeted Expenditure Ctl	A	Y	C
	D125	Reserve For Encumbrances	A	Y	C
	D180	Prior Yr Reserve For Encum Ctl	A	Y	C
	D155	Prior Year Expenditure Control	A	Y	D
	D175	Prior Yr Encumbrance Control	A	Y	D
	D130	Reservation Control	A	Y	D
	D140	Transfer Control	A	Y	D
	D195	Prior Yr Transfer Control	A	Y	D
	D135	Reserve For Reservations	A	Y	C
	D190	Prior Yr Reserve For Reserv Ctl	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
30	Control Accounts				
	D145	Budgeted Transfer Control	A	Y	C
	D110	Revenue Control	A	Y	C
	D115	Budgeted Revenue Control	A	Y	D
	D100	Expenditure Control	A	Y	D
	D120	Encumbrance Control	A	Y	D
	D170	Prior Yr Budgeted Revenue Control	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
4C	Restricted Expendable				
44000A	Restricted Expendable				
4400A	Restricted Expendable				
0440A	Restricted Expendable				
	F222	Net Position - Restricted	A	Y	C
4H	Unrestricted				
48000A	Unrestricted				
4800A	Unrestricted				
0480A	Unrestricted				
	F333	Net Position - Unrestricted	A	Y	C
5A	Student Tuition and Fees				
50000A	Student Tuition and Fees				
5000A	Tuition				
0500A	Tuition				
	0025	Tuition Academic Partnerships	A	Y	C
	0036	Tuition Grad	A	Y	C
	0004	Charter Schools 97 percent	A	Y	C
	0013	Acad Part Tuition Grad	A	Y	C

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

	0002	Charter Schools 100 percent	A	Y	C
	0023	Tuition-Grad-Differential	A	Y	C
	0020	Tuition Undergrad	A	Y	C
	0011	Acad Part Tuition Undergrad	A	Y	C
	0016	Tuition Doctoral	A	Y	C
	0015	Acad Part Tuition Doctoral	A	Y	C
	0021	EPEO Tuition Differential	A	Y	C

5050A Student Fees

0505A Student Fees

	0068	Library Fines	A	Y	C
	0090	Records Initiation Fee	A	Y	C
	0096	Payment Plan Fee	A	Y	C
	0088	General Ed Fee	A	Y	C
	0089	Online/Hybrid Fees	A	Y	C
	0084	Transcripts	A	Y	C
	0093	New Student Transfer	A	Y	C
	0070	Music Fees	A	Y	C
	0076	Program Fees Continuing Ed	A	Y	C
	0079	Online Fees	A	Y	C
	0052	Application Fee Grad	A	Y	C
	0060	ID Card Fee	A	Y	C
	0066	Late Fee	A	Y	C
	0072	Non Credit Course Fee	A	Y	C
	0054	Apt Application Fee	A	Y	C
	0087	Late Add Fee	A	Y	C
	0077	Program Fees Academic	A	Y	C
	0097	New Student Grad PBC SB	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0086	Late Registration Fee	A	Y	C
	0080	Program Adj Drops	A	Y	C
	0064	Lab Or Course Related Fees	A	Y	C
	0067	General Fee	A	Y	C
	0071	LiveText	A	Y	C
	0069	Technology Fee	A	Y	C
	0094	ReclM Fee	A	Y	C
	0062	Installment Fee	A	Y	C
	0065	Student Union Fee	A	Y	C
	0092	Student Teacher Fee	A	Y	C
	0045	Registration Fee Undergrad	A	Y	C
	0073	Lab Printing Fee	A	Y	C
	0058	Grad Fee	A	Y	C
	0098	First Four Move-In	A	Y	C
	0091	New Student Freshman	A	Y	C
	0050	Application Fee Undrgrad	A	Y	C
5B	Scholarship Allowances				
51000A	Scholarship Allowances				
5100A	Scholarship Allowances				
0510A	Scholarship Allowances				
	0095	Scholarship Allowances	A	Y	D
5C	Federal Grants and Contracts				
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
5D	Federal Financial Aid				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	52200A	Federal Financial Aid			
	5220A	Federal Student Financial Aid			
	0522A	Federal Student Financial Aid			
	0110	Federal Student Financial Aid	A	Y	C
5E	State Grants and Contracts				
	52500A	State Revenue			
	5250A	State Contracts and Grants			
	0525A	State Contracts and Grants			
	0115G	State Unbilled accrual	A	Y	C
	0115	State Contracts and Grants	A	Y	C
5F	State Financial Aid				
	52700A	State Financial Aid			
	5270A	State Financial Aid			
	0527A	State Financial Aid			
	0120	State Financial Aid	A	Y	C
5G	Nongovernmental Grants & Contracts				
	53000A	Non Govern Grants and Contracts			
	5300A	Non Govern Grants and Contracts			
	0530A	Non Govern Grants and Contracts			
	0125G	Other Unbilled accrual	A	Y	C
	0125	Other Contracts and Grants	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
	0198	Vendor Sales	A	Y	C
	0158	Dept Sales Outs Non Tax	A	Y	C
	0156	Dept Sales Inter Dept	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0146	Merchandise Sales Student	A	Y	C
	0144	Merchandise Sales Faculty Staff	A	Y	C
	0138	Catalog Sales In Mi	A	Y	C
	0142	Merchandise Sales Other	A	Y	C
	0160	Dept Sales Outs Taxable	A	Y	C
0541A	Health Services Revenue				
	0222	Nurses Fees	A	Y	C
0543A	Rental Revenue				
	0235	Services Rendered by Landlord	A	Y	C
	0150	Conf Room Rental Ntax EMU	A	Y	C
	0241	Rent - UBIT Taxable	A	Y	C
	0148	Conf Room Ntax Non EMU	A	Y	C
	0232	Rent	A	Y	C
	0239	Service Contract Expense Reimb	A	Y	C
	0233	Utilities Cost Share Reimbursement	A	Y	C
	0237	Service Contract Labor Reimb	A	Y	C
0544A	Parking Revenue				
	0267	Park Premium Rervd	A	Y	C
	0264	Parking Violations	A	Y	C
	0204	Auto Registration Faculty and Staff	A	Y	C
	0256	Park Meter And Gate Revenue	A	Y	C
	0202	Auto Registration Commuter	A	Y	C
0545A	Library Revenue				
	0275	Lost Book Processing Fees	A	Y	C
	0279	Inter Library Loan Fees	A	Y	C
	0273	Lost Book Materials Replacement Fee	A	Y	C
0546A	Food Services Revenue				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0350	Vending Machine Income	A	Y	C
	0339	Concession Liquor Unrelated	A	Y	C
	0317	Credit Card Sales	A	Y	C
	0311	Mandatory (90/10) Meal Plans	A	Y	C
	0338	Cate Liquor Unrel Exmp	A	Y	C
	0348	Regular Meals EMU Student	A	Y	C
	0328	Absentee Meals	A	Y	C
	0332	Cater Food Rel Exmpt	A	Y	C
	0315	Starbucks Gift Card	A	Y	C
	0347	Flex & E-Dollars Meals-EMU Students	A	Y	C
	0327	Voluntary (Commission) Meal Plans	A	Y	C
	0334	Cater Food Unrel Exmp	A	Y	C
	0336	Cater Food Unrelated	A	Y	C
	0346	Guest Meals Taxable	A	Y	C
	0344	Guest Meals Nontaxable	A	Y	C
	0324	Eastern Express Nontaxable	A	Y	C
	0349	Regular Meals - Non residential	A	Y	C
0547A	Athletics Revenue				
	0176	Athletics Camp Revenue	A	Y	C
	0391	MAC Conference Distributions	A	Y	C
	0376	Game Receipts	A	Y	C
	0372	Concert Revenues	A	Y	C
	0386	Football Concession Receipts	A	Y	C
	0390	Ncaa Sponsor Distribution	A	Y	C
	0393	MAC Media Rights	A	Y	C
	0378	Basketball Concession Receipts	A	Y	C
	0366	Tickets Corp Spons	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0394	MAC Conference Distributions	A	Y	C
	0382	Program Sales	A	Y	C
0548A	Other Revenue				
	0535	Damage Charges	A	Y	C
	0230	Laundry Income	A	Y	C
	0628	Unidentified Checks	A	Y	C
	0621	Assessment	A	Y	C
	0622	Intervention Services	A	Y	C
	0351	Auxiliary Internal Sales 3351	A	Y	C
	0308	Royalties	A	Y	C
	0460	IDC Non Redistribution Other	A	Y	C
	0625	Curriculum Coaching	A	Y	C
	0418	Non Gift Fund Raiser	A	Y	C
	0408	Commission Revenue	A	Y	C
	0132	Consulting Revenue	A	Y	C
	0180	Rec Im Entry Fees	A	Y	C
	0550	Cash Short And Over	A	Y	C
	0177	Summer Camp Revenue	A	Y	C
	0184	Rec Im Member Fees	A	Y	C
	0186	Convocation Ctr Fee	A	Y	C
	0312	Advertising Income	A	Y	C
	0624	Miscellaneous Revenue	A	Y	C
	0131	External Faculty Rel Time Reimb	A	Y	C
	0576	Eagle Crest Revenue	A	Y	C
	0575	Miscellaneous Non Taxable	A	Y	C
	0465	Administrative Fee Other	A	Y	C
	0354	Freshperson Summer Orientation	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50		Revenue			
	0196	Game Room Revenue	A	Y	C
	0630	Settlement Proceeds	A	Y	C
	0570	Gratuity	A	Y	C
	0170	Equipment Non Taxable	A	Y	C
	0172	Membership Fees	A	Y	C
	0134	Service Revenue	A	Y	C
	0174	Locker Rental Fee	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			
5500A		IDC Redistribution			
0550A		IDC Redistribution			
	0470	IDC Redistribution Other	A	Y	C
	0450	IDC Redistribution Federal	A	Y	C
	0455	IDC Redistribution State	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			
	0384	Other Sport Receipts	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50	Revenue				
	0520	ACA Federal Cwsp Seog Perkins	A	Y	C
	0306	Licensing Fees	A	Y	C
	0392	Guaranteed & Contractual Revenue	A	Y	C
	0525	Service Charge Returned Checks	A	Y	C
	0540	Guest Rm Non University Nontaxable	A	Y	C
	0780	Lns Late Fees Collct	A	Y	C
	0555	Commissions Non Taxable	A	Y	C
	0195	Other Operating Revenue	A	Y	C
	0194	Ticket Sales	A	Y	C
	0515	ACA Federal Pell	A	Y	C
	0530	Sales Food Beverage	A	Y	C
5P	State Appropriations				
57000A	State Appropriation				
5700A	State Appropriation				
0570A	State Appropriation				
	0610	State Appropriation	A	Y	C
5R	Gifts				
57500A	Gifts				
5750A	Gifts				
0575A	Gifts				
	0730	Gifts Endow Schol Dept Restricted	A	Y	C
	0710	Gifts From Foundation	A	Y	C
	0720	Gifts Payroll Deduction	A	Y	C
	0716	Foundation Grant	A	Y	C
	0725	Gifts Credit Card	A	Y	C
	0705	Gifts Nonfoundation	A	Y	C
	0715	Gift Distribution	A	Y	C
5T	Investment Income				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
50		Revenue			
58000A		Investment Income			
5800A		Investment Income			
0580A		Investment Income			
	0761	Unrealized Gain Loss Investments	A	Y	C
	0767	Unreal Gain Loss Interst Rate Swaps	A	Y	C
	0775	Lns Int Coll Canceld	A	Y	C
	0762	Dividend Income	A	Y	C
	0760	Gain Loss Sale Of Investments	A	Y	C
	0751	Investment Income Gross	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			
	0821	Interest Income	A	Y	C
	0820	Insurance Proceeds	A	Y	C
	0106	Fed Rev State ARRA Appropriations	A	Y	C
	0735	Gifts Endowed Non Scholarship	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
50		Revenue			
	5900A	Capital Gifts			
	0590A	Capital Gifts			
	0740	Gifts In Kind	A	Y	C
	0860	Capital Gifts	A	Y	C
61		Cost of Goods Sold			
	70000A	Cost of Goods Sold			
	7000A	Cost of Goods Sold			
	8900B	Cost of Goods Sold Budget			
	8950	COGS Drugs and Sundries	A	Y	D
	8985	COGS Merchandise	A	Y	D
	8975	COGS Liquor	A	Y	D
	8970	COGS Prescript Drugs	A	Y	D
	8930	COGS Mag and New Lobby	A	Y	D
	8980	COGS General	A	Y	D
	8910	COGS Food	A	Y	D
	8920	COGS Supplies	A	Y	D
6A		Salaries & Wages			
	60000A	Salaries and Wages			
	6000A	Faculty Salaries			
	1002A	Faculty Salaries			
	1000B	Ranked Faculty Pool	A	B	D
	1050	Ranked Faculty Overload F W	A	Y	D
	1020	Ranked Faculty Summer	A	Y	D
	1010B	Ranked Faculty Fall Winter Pool	A	Y	D
	1070B	Faculty Sabbatical F W Pool	A	Y	D
	1010	Ranked Faculty Fall Winter	A	Y	D
	1020B	Ranked Faculty Summer Pool	A	Y	D
	1080	Faculty Sick Bank	A	Y	D



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
60		Labor Expense			
	1050B	Ranked Faculty Overload F W Pool	A	Y	D
	1000	Budget Load for Grants Salary	A	Y	D
	1030	Ranked Faculty Spring	A	Y	D
	1070	Faculty Sabbatical F W	A	Y	D
6100A		Lecturer Salaries			
1099A		Lecturer Salaries			
	1130B	Full Time Lecturer Overload Pool	A	Y	D
	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
6200A		Adjunct Salaries			
1139A		Adjunct Salaries			
	1140	Adjunct Lecturer Fall Winter	A	Y	D
	1160	Teaching Staff	A	Y	D
	1150	Adjunct Lecturer Spring Summer	A	Y	D
	1140B	Adjunct Lecturer Fall WI Pool	A	Y	D
	1170	Graduate Student Teaching Staff	A	Y	D
6300A		Staff Salaries			
1201A		Staff Salaries			
	1310	Maintenance AFSCME	A	Y	D
	1240	Athletic Coaches	A	Y	D
	1230	PT UAW Non Exempt	A	Y	D
	1260	Police Sergeants	A	Y	D
	1250	Police Officer	A	Y	D
	1350	Longevity Bargained Staff	A	Y	D
	1320	Food Service AFSCME	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
60 Labor Expense					
	1340	Secondary Pay Less Than 100 pct	A	Y	D
	1200B	Admin/Clerical Pool	A	B	D
	1210	Admin Professional NBF	A	Y	D
	1211	Administrative Hourly NBF	A	Y	D
	1290	Confidential Clerical NBF	A	Y	D
	1330	FM Fastfood Service Workers	A	Y	D
	1280	Clerical Secretarial UAW	A	Y	D
6400A	Overtime				
1400B	Pooled Overtime Budget				
	1420	Overtime Police	A	Y	D
	1445	Overtime Events	A	Y	D
	1410	Overtime A P T	A	Y	D
	1450	Overtime Food Service	A	Y	D
	1430	Overtime Clerical	A	Y	D
	1440	Overtime Maintenance	A	Y	D
6500A	Temporary Salaries				
1500B	Pooled Temporary Salaries				
	1540	Temporary Maintenance	A	Y	D
	1520	Temporary Police	A	Y	D
	1550	Temporary Food Service	A	Y	D
	1510	Temporary A P T	A	Y	D
	1530	Temporary Clerical	A	Y	D
6600A	Misc Personal Services				
1600B	Pooled Personal Services Budget				
	1697	Sick Leave Payout	A	Y	D
	1644	Phone	A	Y	D
	1676	Student Salary Savings	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
60	Labor Expense				
	1677	Salary Savings	A	Y	D
	1680	Uniform Allowance	A	Y	D
	1620	Personal Service Reimbursement	A	Y	D
	1646	Nontaxable Earnings-other	A	Y	D
	1655	Suspense Expense Clearing PTRBDCA	A	Y	D
	1642	Automobile	A	Y	D
	1650	Employee Consultant	A	Y	D
	1696	Vacation Payout	A	Y	D
	1695	Severance Payouts	A	Y	D
	1630	Honorariums	A	Y	D
	1647	Taxable Earnings-other	A	Y	D
6700A	College Work Study				
1701A	Graduate Assistant				
	1700B	Graduate/Doctoral Pool	A	B	D
	1730	Doctoral Fellowship	A	Y	D
	1710	Graduate Assistant Fall Winter	A	Y	D
1829A	College Work Study Federal				
	1830	Coll Work St Allow On Campus Grad	A	Y	D
	1860	Coll Work St Off Campus Publ	A	Y	D
	1840	Coll Work St Allow On Camp Undergrd	A	Y	D
6750A	Regular Student Help				
1870B	Reg Student Help Budget				
	1890	Student Help Not Enrolled	A	Y	D
	1880	Student Help Enrolled	A	Y	D
6G	Employee Benefits				
69000A	Fringe Benefits				
6900A	Fringe Benefits				
2100B	Pooled Fringe Benefits Budget				

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
60	Labor Expense				
	2169	Other PostEmployment Benefits	A	Y	D
	2240	Employee Tuitn Refnd	A	Y	D
	2585	Fringe Benefit Adjustment	A	Y	D
	2410	Parking Decals Clearing	A	Y	D
	2170	GASB 68 Pension Expense	A	Y	D
	2503	Direct FB PR Discretionary	A	Y	D
	2504	Direct FB PR Growth Fd	A	Y	D
	2560	Employee Recognition	A	Y	D
	2550	Health Care Waiver	A	Y	D
	2500	Direct Fringe Ben Composite Rate	A	Y	D
	2168	MPSERS PostEmployment Benefits	A	Y	D
	2501	Fringe Benefit Budget Adjustment	A	Y	D
	250G	Direct Fringe Bud Load Grants Only	A	B	D
6K	Centrally Controlled Expenses				
69500A	Centrally Controlled Expenses				
6950A	Utilities				
2749A	Communications				
	2750	Telephone Clearing	A	Y	D
	2760	Cable Internet Services	A	Y	D
	2755	Telephone Business Services	A	Y	D
2779A	Waste Removal				
	2780	Trash Removal Services	A	Y	D
	2785	Hazardous Universal waste	A	Y	D
6960A	Insurance Expense				
2805A	Insurance Expense				
	2825	Property Premium and Claims	A	Y	D
	2820	Direct and Officer Premium	A	Y	D
	2815	Liability Premium and Claims	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	2810	Athletic Premium	A	Y	D
	2805	Auto Premium and Claims	A	Y	D
6980A		Centrally Controlled Expenses			
2899A		Centrally Controlled Expenses			
	2900	PR Discretionary Allocation	A	Y	D
	2905	Presidents Clrg Acct	A	B	D
	2955	Bank Service Charge	A	Y	D
	2960	Annual Financial Rpt	A	Y	D
	2976	Reim Cancel From Doe	A	Y	D
	2925	ATB absorption	A	Y	D
	2930	Discretionary	A	Y	D
	2963	Concur Accrual	A	Y	D
	2964	Prepaid Expense Offset	A	Y	D
	2940	External Audit	A	Y	D
	2950	United Way Expenditures	A	Y	D
	2945	Payroll Check Proces	A	Y	D
	2935	Internal Audit	A	Y	D
	2918	EMU Contingency	A	Y	D
	2910	Salary Savings	A	B	D
	2901	PR Growth Fund	A	Y	D
	2965	Legal Fees	A	Y	D
	2970	Tuition Waiver	A	Y	D
	2975	Pension Expense	A	Y	D
	2917	UBC Carryforward	A	Y	D
	2916	Corporate Fees	A	Y	D
	2914	Bad Debt	A	Y	D

6V Interest Expense

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
71000A		Interest Expense			
7100A		Interest Expense			
3455B		Interest Expense Budget			
	3514	FMV Interest Rate Swaps	A	Y	D
	3531	Swap Interest Expense	A	Y	D
	3515	Bond Interest Expense	A	Y	D
	3527	Amortization of Deferred Gain/Loss	A	Y	D
	3532	Interest Expense - Other	A	Y	D
	3526	Amortization of Bond Premium	A	Y	D
6W		Interest ARRA Subsidy			
71200A		Interest ARRA Subsidy			
7120A		Interest ARRA Subsidy			
3456B		Interest ARRA Subsidy			
	3456	Interest ARRA subsidy	A	Y	D
7A		Other Operating Expenses			
30000B		Pooled Expenses			
7200A		Other Operating Expenses			
3000B		Other Operating Expenses			
	3380	Printing Copying	A	Y	D
	3095	Supplies Office Departmental	A	Y	D
	3010	Supplies Custodial and Maint	A	Y	D
	3060	Supplies Laboratory	A	Y	D
	3090	Medical Expense	A	Y	D
	3000	S S and M Bud	A	B	D
	3411	Research Participants	A	Y	D
	3045	Supplies Vehicles	A	Y	D
	3025	Supplies Dining Non Food Items	A	Y	D
	3035	Supplies Educational and Recr	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	3410	Research Participants Supplies	A	Y	D
	3660	Prorate SS and M	A	Y	D
3020A		Advertising and Marketing			
	3395	Advertising	A	Y	D
	3396	Athletic Marketing Initiatives	A	Y	D
3025A		Professional Fees and Services			
	3357	Fire Extinguishers	A	Y	D
	5910	Trustee Fee	A	Y	D
	3418	Liability Insurance	A	Y	D
	3180	Departmental Legal Fees	A	Y	D
	3403	Other Services	A	Y	D
	3195	Management Fees	A	Y	D
	3358	Fire Pump Testing	A	Y	D
	3362	Elevator Maintenance	A	Y	D
	3027	Enviroment Food Testing	A	Y	D
	3105	Photographic Services	A	Y	D
	3225	Seminar Fee Outside	A	Y	D
	3363	Exterior Lighting Repair	A	Y	D
	3328	Security Services	A	Y	D
3030A		Contracts			
	3402	Custodial Services	A	Y	D
	3175	Consultant Individuals	A	Y	D
	3205	External Contracts	A	Y	D
	3170	Honorarium and Guest Lecturer Ind	A	Y	D
	3165	External Contracts	A	Y	D
7300A		Maintenance and Repair			
3100A		Maintenance and Repair			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	3325	Furniture Fixtures and Equip	A	Y	D
	3356	Fire Alarms	A	Y	D
	3125	Rent and Lease Exp Inter Dept	A	Y	D
	3120	Rent and Lease Exp Land and Bldg	A	Y	D
	3361	Turbine Maintenance	A	Y	D
	3210	Subcontract 1	A	Y	D
	3116	Rent and Lease Exp Repairs	A	Y	D
	3220	TMA Internal Charge	A	Y	D
	3294	Smart Classroom Maintenance	A	Y	D
	3215	Subcontract 6	A	Y	D
	3309	Physical Plant Stores	A	Y	D
	3211	Subcontract 2	A	Y	D
	3115	Rent and Lease Exp Equipment	A	Y	D
	3290	Maintenance And Repair	A	Y	D
	3214	Subcontract 5	A	Y	D
	3310	Maintenance And Repair - Equipment	A	Y	D
	3212	Subcontract 3	A	Y	D
	3213	Subcontract 4	A	Y	D
	3359	Painting	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

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	3365	Dept Heating Fuel Transportation	A	Y	D
	3370	Dept Water	A	Y	D
	3323	Dept Hazardous Waste	A	Y	D
	3355	Dept Electricity	A	Y	D
	3360	Dept Heating Fuel	A	Y	D
3300A		Bad Debt			
	3528	Recovery Bad Debt	A	Y	D
3320A		Collection Costs			
	3450	Provision For Uncollectibles	A	Y	D
	3441	Collection Costs State of Mich	A	Y	D
	3435	Collection Costs Grc	A	Y	D
	3430	Collection Costs Ers	A	Y	D
	3465	Collection Costs Cby	A	Y	D
	3600	Other Collection Costs	A	Y	D
	3635	Collection Costs Term Agnts	A	Y	D
	3425	Collection Expense	A	Y	D
	3445	Collection Costs Kcs	A	Y	D
	3645	Collection Costs EMU	A	Y	D
	3480	Collection Costs NES SA	A	Y	D
3330A		Sudent Government Expenses			
	3516	Student Govt Allocation	A	Y	D
3340A		Library Expenses			
	3720	Cataloging Commercial Provider	A	Y	D
	3740	Preservation General Collections	A	Y	D
	3080	Library Services	A	Y	D
	3730	Preservation University Archives	A	Y	D
3360A		WEMU Expenses			

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	3762	Broadcast Maint Parts	A	Y	D
	3763	Broadcast Maint Service	A	Y	D
3370A		Computer Supplies			
	3750	Computer Software Less Than 5K	A	Y	D
	3015	Software License Maint Computer	A	Y	D
	3020	Hardware License Maint Computer	A	Y	D
3390A		Misc Expenses			
	3405	Banquets And Meals	A	Y	D
	3535	Other Exp Not Classified Elsewhere	A	Y	D
	3110	Uniform Purchases	A	Y	D
	3495	Guarantees Visitors	A	Y	D
	3540	Concur Clearing	A	Y	D
	3260	Outside Merchant Fees	A	Y	D
	3570	Fundraising Expenses	A	Y	D
	6351	Auxiliary Internal Sales 0351	A	Y	D
	3485	Dues Memberships Subscriptions	A	Y	D
	3005	Awards And Trophies	A	Y	D
	3598	Charitable Contributions Expense	A	Y	D
	3595	Disbursement To Foundation	A	Y	D
	3806	Prog and Supp Serv	A	Y	D
	3565	Tickets	A	Y	D
	3475	Commissions Expense	A	Y	D
	3810	CAP Collegiate Advantage Program	A	Y	D
	3510	Insurance Expense	A	Y	D
	3545	Visitor and Special Event Parking	A	Y	D
	3560	Taxes Paid	A	Y	D
	3575	Special Events	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	3050	On Campus Transp Recharge Debit	A	Y	D
	3541	Bad Debt Expense	A	Y	D
	3351	Auxiliary Internal Sales 0351	A	Y	D
	3555	Parking Decals Staff	A	Y	D
	3505	Moving Expense	A	Y	D
	3594	ADA Compliance	A	Y	D
7600A		Travel			
4100A		Travel Sports			
	4100	Recruiting	A	Y	D
	4110	Team Travel	A	Y	D
4200A		Travel Other			
	4060	Travel International	A	Y	D
	4080	Travel - Taxable	A	Y	D
	4070	Research Participants Travel	A	Y	D
	4040	Travel Domestic	A	Y	D
	4010	Charter Bus Expense	A	Y	D
	4030	Motor Rental	A	Y	D
	4020	Conference Fees	A	Y	D
7700A		Capital Equipment			
5010A		Capital Equipment			
	5044	Asset Preservation	A	Y	D
	5010	Computer Software more than \$5K	A	Y	D
	5020	Equip Non Movable Not Tagged	A	Y	D
	5030	Equipment Tagged	A	Y	D
	5035	Equipment - 3325 Cap	A	Y	D
7720A		Capital Library			
5110A		Capital Library			
	5150	Lib Periodicals Lic - Do Not CAP	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	5130	Library Periodicals Microform	A	Y	D
	5170	Lib Standing Orders Lic- Do Not CAP	A	Y	D
	5190	Library Media	A	Y	D
	5180	Library Standing Orders	A	Y	D
	5110	Library Books	A	Y	D
	5140	Library Periodicals	A	Y	D
	5120	Library Books Approval	A	Y	D
	5160	Lib Books Licensed - Do Not CAP	A	Y	D
	7750A	Capital Retirements			
	5910A	Capital Retirements			
	5930	Equipment Retirement	A	Y	D
	5920	Principal Retirement	A	Y	D
	5960	Debt Retirement	A	Y	D
7G		Construction			
	78000A	Construction			
	7800A	Construction			
	6000B	Capital Construction Budget			
	6030	Construction Consultants	A	Y	D
	6210	Building Construction	A	Y	D
	6010	Appraisals And Surveys	A	Y	D
	6225	Construction Accrued Expenses	A	Y	D
	6215	Retainage	A	Y	D
	6040	Authority Review and Permits	A	Y	D
	6330	Miscellaneous Construction	A	Y	D
	6810	Bond Proceeds	A	Y	C
	6510	Construction In Progress	A	Y	C
	6505	Capital Additions	A	Y	C

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70		Expense			
	6020	Arch And Eng Fees Bldgs	A	Y	D
	6340	Renovations Capital Costs	A	Y	D
7820A		Capital Land			
6310A		Capital Land			
	6320	Land Purchases	A	Y	D
	6310	Land Improvements	A	Y	D
7H		Depreciation			
78500A		Depreciation			
7850A		Depreciation Expense			
6410A		Depreciation Expense			
	6430	Depreciation Exp Lease Improv	A	Y	D
	6440	Depreciation Exp Movable Equip	A	Y	D
	6420	Depreciation Exp Buildings	A	Y	D
	6450	Depreciation Exp Other Equip	A	Y	D
	6410	Depreciation Exp Land Improv	A	Y	D
	6460	Depreciation Exp Library Bks	A	Y	D
7J		ACA/IDC			
79000A		ACA IDC			
7900A		Indirect Costs			
6610A		Indirect Costs			
	6665	Ind Cost Recov Erf	A	Y	D
	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
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
70		Expense			
	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
	7155	Wade Mccree Sch	A	Y	D
	7150	Mich Indian Tut Waiv	A	Y	D
	7165	Academic Team Scholarship	A	Y	D
	7220	National Scholars Pr	A	Y	D
	7120	Regents Gold Scholarship	A	Y	D
	7116	Come Home to Michigan	A	Y	D
7130A		Need Based			
	7225	University Grants	A	Y	D
	7130	EMU Grant	A	Y	D
7140A		Departmentally Managed			
	7142	Doctoral Fellowships	A	Y	D
	7141	Graduate Assistant	A	Y	D
	7230	Ugrad Honors Assist	A	Y	D
	7180	Honors College Award	A	Y	D
	7205	National Guard Grant	A	Y	D
	7250	Music Service Awards	A	Y	D
	7135	International Partnership Awards	A	Y	D
	7260	Rotc Service Award	A	Y	D
	7245	Comm Thtre Sci Award	A	Y	D
7150A		Athletics			
	7290	Athletic Equivalency Sports M W	A	Y	D

Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
70	Expense				
	7265	Ath Out State Differ	A	Y	D
	7310	Womens Ath Awd Room	A	Y	D
	7285	Mens Athl Awd Tuitn	A	Y	D
	7275	Mens Ath Awd Room	A	Y	D
	7365	Men Football Summer	A	Y	D
	7295	Spring Ath Awards	A	Y	D
	7305	Womens Board Athletics	A	Y	D
	7030	Athletic Book Program Expense	A	Y	D
	7300	Wmns Ath Awd Tuitn	A	Y	D
	7280	Mens Board Athletics	A	Y	D
	7370	Women Basketball 5th	A	Y	D
7160A	Federal Matching Funds				
	7325	Mi Wk Study Match Fd	A	Y	D
	7340	Nsl Matching Funds	A	Y	D
	7315	Perkins Matching Fds	A	Y	D
	7320	Fed Supp Grt Match	A	Y	D
	7330	Cws Matching Funds	A	Y	D
	7335	Cws Match Americorps	A	Y	D
7170A	Graduate Matching Funds				
	7240	Graduate Fellowships	A	Y	D
7180A	Perkins				
	7430	Perkins Other Costs	A	Y	D
	7420	Admin Cost Allowance	A	Y	D
	7410	Admin Costs Perkins	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
70	Expense				
	7270	Provost Scholarship	A	Y	D
	7355	Endowed NonScholarships	A	Y	D
	7235	Childrens Institute	A	Y	D
	7345	State Meog	A	Y	D
	7255	King Parks Fellowshp	A	Y	D
	7185	Merit Scholarship	A	Y	D
	7350	Local	A	Y	D
	7360	3Rd Party Other	A	Y	D
	7375	Elderwise	A	Y	D
	7021	Graduate School Clearing	A	Y	D
	7190	Returning Students Towers Grant	A	Y	D
	7200	Detroit Compact Awards	A	Y	D
	7380	Great Lakes Merit	A	Y	D
	7100	Discounted Tuition	A	Y	D
	7050	Grant Stipend Fellowship	A	Y	D
	7385	YPSI Employ Tuit Ben	A	Y	D
	7020	Scholar Award Man	A	Y	D
	7160	Eastn Opportunity Gr	A	Y	D
7N	Internal Prorate				
	79800A	Internal Prorate			
	7980A	Internal Prorate			
	8010A	Internal Prorate			
	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

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

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

9020 Mandatory Trans In Debt Service

A Y C

9010 Mandatory Trans Out Debt Service

A Y D

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

9360 Internal Charge Transfer In

A Y D

9520 General Fee Transfer In

A Y D

9410 Transfers In Aux Admin

A Y D

9420 Transfers Out Aux Admin

A Y D

9350 Internal Charge Transfer Out

A Y D

9640 Transfer In from General Fd Supprt

A Y D

9540 Intra Fund Transfer In

A Y C

9510 General Fee Transfer Out

A Y D



Account Precessors	Account #	Account Title	Account Status	Data Enterable	Balance Indicator
80		Transfers			
	9550	Nonmandatory Transfer Out	A	Y	D
	9560	Nonmandatory Transfer In	A	Y	D
	9630	Transfer Out to Auxiliar-GF Support	A	Y	D
	9530	Intra Fund Transfer Out	A	Y	D
9A		Fund Additions			
90000A		Fund Additions Deductions			
9000A		Fund Additions Deductions			
9100A		Fund Additions Deductions			
	F402	Fund Additions Deductions	A	Y	C