

atyp2	atyp	account precessors	account	account title	data enterable	balance indicator
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	Y	D
			A014	Cash w EAS	Y	D
			A016	Cash With Trustee	Y	D
			A018	Imprest Cash Fund	Y	D
			A019	Change Fund	Y	D
			A044	Intra Chart Adjustment	Y	D
			A069	Comerica Securities	Y	D
			A127	Chase General Operations	Y	D
			A317	Chase Accounts Payable	Y	D
			A325	Chase Payroll	Y	D
			A333	Chase Business Operations	Y	D
			A341	Chase Flex Spending	Y	D
			A350	Chase Nursing Loan Program	Y	D
			A358	Chase Perkins Loans	Y	D
	1C	Accounts Receivable Net				
		11000A	Accounts Receivable Net			
			1100A	Accounts Receivable Net		
			0110A	Allowance for DA		
			A149	Allowance for DA Other	Y	C
			0111A	Charter Schools Appropriations		
			A117	Charter School Appropriations	Y	D
			0112A	Accounts Receivable Other		
			A104	AR Trade Cec	Y	D
			A105	AR Auxiliary	Y	D
			A106	AR St Media Advg	Y	D
			A108	AR CCT	Y	D
			A110	AR Fdn EAC	Y	D
			A118	AR Other	Y	D
			A119	AR Other 1320 Rollforward	Y	D

atyp2	atyp	account precessors	account	account title	data enterable	balance indicator
10		Assets				
	1C	Accounts Receivable Net				
		11000A	Accounts Receivable Net			
		1100A	Accounts Receivable Net			
		0112A	Accounts Receivable Other			
		A132	SAR 3rd Party Tuition Waivers		Y	D
		A134	SAR Hlth Center Clearing		Y	D
		A135	HigherOne Card Refund CRFD		Y	D
		A136	SAR Payroll Clearing		Y	D
		A137	SAR Manual Refund Clearing		Y	D
		A140	Cost Prin and Int		Y	D
		A142	Reim Cancel From Doe		Y	D
		A201	LiveYpsi Forgivable Loan		Y	D
		A300	Due from Golf Course		Y	D
		A301	Due from Conference Center		Y	D
		A302	Loan Receivables Golf Course		Y	D
		A360	AMS Clearing		Y	D
		A361	Dfns Canc Teach Mlt		Y	D
		A362	Perk Cost Prin Int Teach Svcs		Y	D
		A363	Perk cost prin int Death Disb		Y	D
		A364	Perk cost prin int Bankrupt		Y	D
		A367	Perk cost prin int PreK Child care		Y	D
		A368	Perk Cost prin int Nurse Med		Y	D
		A369	Perk Cost prin int Law Enforc		Y	D
		A374	Perkins Other Costs Prin & Int		Y	D
		A386	Perk Cost Prin Int Child Fami		Y	D
		A387	Perk Cost Prin Int Tchr Shrtg		Y	D
		A388	Perkins Loans Cost Prin Int		Y	D
		A389	Perk Military Cost Prin Int Combat		Y	D
		A390	Perk Cost Prin Int Assigned Accept		Y	D
		A395	Perk Cost Prin Int VA Determination		Y	D
		A397	Perk Cost Prin Int Volunteers		Y	D

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
10		Assets					
	1C	Accounts Receivable Net					
		11000A			Accounts Receivable Net		
			1100A		Accounts Receivable Net		
			0112A		Accounts Receivable Other		
				A398	Perk Cost Prin Int Speech Lang Path	Y	D
			0114A		Sponsor Accounts		
				A112	Fed Loc Distribution	Y	D
				A116	Erf AR Other	Y	D
				A120	AR Unbilled Federal	Y	D
				A121	AR Unbilled State	Y	D
				A122	AR Unbilled Private	Y	D
				A139	AR Unbilled Restricted Other	Y	D
			0116A		Student AR 1st Party		
				A351	Student Accts Recvbl	Y	D
				A356	Student AR 1st Party	Y	D
			0118A		Student AR 3rd Party		
				A357	Student AR 3rd Party	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	Y	D
	1E	Appropriation Receivable					
		12000A			Appropriation receivable		
			1200A		Appropriation receivable		
			0120A		Appropriation receivable		
				A150	Approp Receivable	Y	D
	1H	Inventories					
		14000A			Inventories		
			1400A		Inventories		
			0140A		Inventories		
				A160	Inventory	Y	D
				A161	Inventory Food	Y	D
				A162	Inventory Dining Sup	Y	D

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
10		Assets					
	1H	Inventories					
		14000A		Inventories			
			1400A	Inventories			
			0140A	Inventories			
			A163	Inventory Liquor	Y	D	
			A164	Inventory Drugs Sundries	Y	D	
			A166	Inventory Natural Gas	Y	D	
			A168	Inventory Food and Beverage	Y	D	
			A169	Golf Inventory	Y	D	
	1J	Deposits and Prepaid Expenses					
		15000A		Deposits and prepaid expenses			
			1500A	Deposits and prepaid expenses			
			0150A	Deposits and prepaid expenses			
			A180	Prepaid Expense	Y	D	
			A182	Prepaid Insurance	Y	D	
			A184	Travel Advances	Y	D	
			A186	Ups Chgs Receiving	Y	D	
			A188	Undist Charges	Y	D	
			A197	EAS Transfer to EMU Cash	Y	D	
			A198	Deposits	Y	D	
			A243	EAS Capital Assets (A249)	Y	D	
			A249	EAS Accum Depreciation (A243)	Y	D	
			A352	Prepaid Property Ins	Y	D	
	1L	Deferred Outflows					
		15002A		Deferred Outflows			
			1502A	Deferred Outflows			
			0152A	Deferred Outflows			
			A280	Deferred Outflows	Y	D	
	1M	Accrued Interest Receivable					
		16000A		Accrued Interest Receivable			
			1600A	Accrued Interest Receivable			
			0160A	Accrued Interest Receivable			
			A199	Accrued Interest	Y	D	
	1Q	Student Loans Receivable					

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
10		Assets					
	1Q	Student Loans Receivable					
		17000A		Student loans receivable			
			1700A	Student loans receivable			
				0170A	Student Loans Receivable		
				A200	Loan Advance Students	Y	D
				A202	Principal Collected	Y	D
				A204	Principal Cancelled	Y	D
				A206	Prin Rec Ustl Unres	Y	D
				A370	Dfns Canc Teach Mlt	Y	C
				A371	Perk Canc Teach Svcs	Y	C
				A372	Perk Canc Death Disb	Y	C
				A373	Perk Cancel Bankrupt	Y	C
				A375	Perk Canc Volunteers	Y	C
				A376	Perk Canc Nurse Med	Y	C
				A377	Perk Canc Law Enforc	Y	C
				A378	Perk Canc Child Fami	Y	C
				A379	Perk Canc Tchr Shrtg	Y	C
				A380	Perk Assignmts Usde	Y	C
				A381	Perk Ndsl Prin Coll	Y	C
				A382	Perk Military Combat Cancellation	Y	C
				A383	Perk Canc Assigned Accepted	Y	C
				A384	Nurse Faculty Loan Program NFLP	Y	C
				A385	Nurse Faculty Loan Prog NFLP ARRA	Y	C
				A391	Perk other costs	Y	D
				A392	Perk cost prin int Volunteers	Y	C
				A393	Perk Canc Disabil VA determin	Y	C
				A394	Perk Other Costs - Prin	Y	C
				A396	Perk Canc Disability VA determ Prin	Y	C
				A399	Perk Canc Speech Lang Pathology Ser	Y	C
			0175A	Student Loans Rec Allowance for DA			
				A215	Allowance DA Ln Bal	Y	C
	1R	Long-Term Investments Unrestricted					

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
10		Assets					
	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		Y	D
			A068	Comerica Safekeeping Stripped Secur		Y	D
	1U	Long-Term Investments Restricted					
		17801A		Long Term Investments Restricted			
			1781A	Long Term Investments Restricted			
			0177A	Long Term Investments Restricted			
			A061	BoAA Bond Proceeds 19-1089 2016		Y	D
			A071	BoAA Bond Proceeds 19-1087 2015		Y	D
	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		Y	D
	1W	Capital Assets, Net					
		18000A		Capital Assets Net			
			1800A	Capital Assets Net			
			0180A	Capital Assets Net			
			A230	Land		Y	D
			A232	Land Improvment (A234)		Y	D
			A236	Buildings (A238)		Y	D
			A237	Construction in Progress		Y	D
			A240	Leasehold Improvements (A242)		Y	D
			A244	Equip Tagged (A248)		Y	D
			A245	Equip Tagged in progress TBT		Y	D
			A246	Equip Not Tagged (A250)		Y	D
			A252	Library Books (A254)		Y	D
			0185A	Accumulated Depreciation			
			A234	Acc Dep Land Imp (A232)		Y	D
			A238	Acc Dep Blgs (A236)		Y	D
			A242	Acc Dep Lease Imp (A240)		Y	D

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
10		Assets					
	1W	Capital Assets, Net					
		18000A		Capital Assets Net			
			1800A	Capital Assets Net			
			0185A	Accumulated Depreciation			
			A248	Acc Dep Mov Eq (A244)	Y	D	
			A250	Acc Dep Oth Eq (A246)	Y	D	
			A254	Acc Dep - Library Books (A252)	Y	D	
20		Liabilities					
	2A	Current Portion of Long Term Debt					
		20000A		Current Portion of Long Term Debt			
			2000A	Current Portion of Long Term Debt			
			L212	Current Bond Payable	Y	C	
	2C	Accounts Payable & Accrued Expenses					
		21000A		Accts Payable and Accrued Expenses			
			2100A	Accts Payable and Accrued Expenses			
			0210A	Accts Payable			
			L020	Accounts Payable	Y	C	
			L021	AP Manual Set Up	Y	C	
			L023	AP Retainage	Y	C	
			0215A	Accrued Expenses			
			L024	Internatl Student Health Premiums	Y	C	
			L025	Sales Taxes Payable	Y	C	
			L026	Domestic Student Health Premiums	Y	C	
			L027	Use Taxes Payable	Y	C	
			L028	Sales Taxes Payable - EAS	Y	C	
			L033	Accrued Interest	Y	C	
			L035	Accr Underwriter Exp	Y	C	
			L037	Accr Disc Prem Exp	Y	C	
			L039	Accr Bond Insur Exp	Y	C	
			L123	Accruals	Y	C	
			L125	Deferred Tax Liability	Y	C	
			L223	Loans due to JORE	Y	C	

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
20		Liabilities					
	2C	Accounts Payable & Accrued Expenses					
		21000A		Accts Payable and Accrued Expenses			
			2100A	Accts Payable and Accrued Expenses			
			0215A	Accrued Expenses			
			L224	Due to EAC	Y	C	
			L225	Loans Due to EAC	Y	C	
			L251	PCard Accrued Liability	Y	C	
			L259	Chase SUA Single Use Acct Clearing	Y	C	
	2E	Accrued Payroll					
		22000A		Accrued Payroll			
			2200A	Accrued Payroll			
			0220A	Accrued Payroll			
			L040	Deferred Pay	Y	C	
			L050	Payroll Labor Clear	Y	C	
			L252	Accrued Payroll	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			
			L054	Expense Suspense Clearing	Y	C	
			L062	Federal Income Tax	Y	C	
			L261	Michigan Tax	Y	C	
			L262	Ohio Tax	Y	C	
			L263	Detroit Tax	Y	C	
			L264	Indiana	Y	C	
			2410A	Other Withholding			
			0224A	Other withholding			
			L052	Payroll Clearing	Y	C	
			L258	Payroll Suspense PTRBDCA	Y	C	
			L265	Credit Union	Y	C	
			L268	United Way	Y	C	
			L269	Union Dues Faculty	Y	C	
			L270	Union Dues Afscme	Y	C	

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
20		Liabilities					
	2G	PR Taxes and Accrued Fringe Ben					
		23000A		PR Taxes and Accrued Fringe Ben			
			2410A	Other Withholding			
			0224A	Other withholding			
				L271	Union Dues Clerical	Y	C
				L272	Union Dues Pt 1976	Y	C
				L273	Union Dues Security	Y	C
				L274	EMU Ft Lectrs U Dues	Y	C
				L276	Union Dues Adjunct Lecturer	Y	C
				L277	Mpsers Mip	Y	C
				L284	Supp Retir Commonwealth	Y	C
				L285	Supp Retir ING	Y	C
				L290	Tax Liens and Garn	Y	C
				L291	Friend of Court	Y	C
				L292	Dependent Care	Y	C
				L296	FSA Medical Odd Yrs	Y	C
				L297	FSA Medical Even Yrs	Y	C
				L298	FSA Dep Care Odd Yrs	Y	C
				L299	FSA Dep Care Even Yrs	Y	C
			2450A	Fringes			
			0225A	Fringes			
				L029	Unemp Comp	Y	C
				L031	Workers Comp	Y	C
				L060	FICA Taxes	Y	C
				L074	Fringe Benefit Accrual	Y	C
				L253	Retiree Supplemental Health Reimb	Y	C
				L254	Medicare Supplement Reimbursement	Y	C
				L255	Employee Assistance Program	Y	C
				L256	Employee Recognition	Y	C
				L257	Admin Fee for FSA	Y	C
				L266	Short Term Disabilty	Y	C
				L278	Mi Retrmt Mpsers	Y	C

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
20		Liabilities					
	2G	PR Taxes and Accrued Fringe Ben					
		23000A		PR Taxes and Accrued Fringe Ben			
			2450A		Fringes		
				0225A	Fringes		
				L279	Healthcare Waiver	Y	C
				L280	Health Insurance	Y	C
				L281	Parking Decals Clearing	Y	C
				L282	University Retirement	Y	C
				L283	Long Term Disability	Y	C
				L286	Life Insurance	Y	C
				L287	Dental Ins Delta	Y	C
				L288	Health Savings Account	Y	C
				L293	Emp Tuit Waiver Grad	Y	C
				L294	Emp Tuit Waiver Ugrad	Y	C
				L295	Spouse Dependent Tuition Waiver	Y	C
		26020A		Accrued Annual & Sick < 1 Year			
			2602A		Accrued Annual & Sick < 1 Year		
				0262A	Accrued Annual & Sick < 1 Year		
				L200	Accrued Annual Leave	Y	C
				L203	Accrued Sick Leave under 1 year	Y	C
				L204	Acc Ann Leave Fb	Y	C
	2J	Unearned Fees and Deposits					
		24000A		Unearned Fees and Deposits			
			2400A		Unearned Fees and Deposits		
				0240A	Unearned Fees		
				L080	Fin Aid Award	Y	C
				L084	Defer Rev Tuition	Y	C
				L086	Defer Rev Auxiliary	Y	C
				L088	Defer Rev Other Fees	Y	C
				L090	Gift Cert Payable	Y	C
				L092	Defer Inc Eagle Expr	Y	C
				L094	Defer Non Tax Gen Us	Y	C
				L096	Defer Inc Summer R and B	Y	C

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
20		Liabilities					
	2J	Unearned Fees and Deposits					
		24000A		Unearned Fees and Deposits			
			2400A	Unearned Fees and Deposits			
			0240A	Unearned Fees			
			L098	Defer Inc Fall R and B		Y	C
			L100	Defer Inc Winter R and B		Y	C
			L102	Defer Inc Spring R and B		Y	C
			L104	Dep Include Fed Prog		Y	C
			L106	Receipts Clearing Student AR		Y	C
			L107	Receipts Clearing NonStudent AR		Y	C
			L108	Wires Clearing		Y	C
			L300	Unallocated Receipts		Y	C
			L306	3rd Party Contracts Clearing		Y	C
			L307	3rd Party Cash Clearing-GF		Y	C
			L308	MarketPlace Clearing		Y	C
			L309	3rd Party Cash Clearing		Y	C
			L311	Dept Credit Cards Clearing		Y	C
			L312	StarRez Housing Cr Card Depos Clrg		Y	C
			0245A	Unearned Deposits			
			L112	Deposits Agency		Y	C
			L113	Key Deposits		Y	C
			L114	Band Uniform Deposits		Y	C
			L115	EAS Customer Deposits		Y	C
			L118	Withdrawals Agency		Y	C
			L124	Reserves Auxiliary		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			
			L078	Incurred not Reported Delta Dental		Y	C
			L079	Incurred not Reported BCBS		Y	C
			L120	Reserves		Y	C

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
20		Liabilities					
	2K	Insurance and Other Claims Payable					
		25000A		Insurance and Other Claims Payable			
			2500A	Insurance and Other Claims Payable			
			0250A	Insurance and Other Claims Payable			
				L122	Contingency Reserve	Y	C
				L302	Reserve Property	Y	C
				L303	Res Self Ins Err and Omi	Y	C
				L304	Res Self Ins Gen Lia	Y	C
				L305	Reserve Auto Insur	Y	C
				L366	Litigation Fees	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	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	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	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	Y	C
				L206	Acc Sick Leave fb	Y	C
	2U	Long Term Debt					
		28000A		Long Term Debt			
			2800A	Long Term Debt			
			0280A	Long Term Debt			

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
20		Liabilities					
	2U	Long Term Debt					
		28000A	Long Term Debt				
			2800A	Long Term Debt			
			0280A	Long Term Debt			
			L222	Long Term Bonds Payable	Y		C
	2V	Pension Liabilities					
		29100A	Pension Liabilities				
			2910A	Pension Liabilities			
			0291A	Pension Liabilities			
			L370	Pension Liabilities	Y		C
	2X	Federal Perkins Liability					
		29000A	Federal Perkins Liability				
			2900A	Federal Perkins Liability			
			0290A	Federal Perkins Liability			
			L250	Federal Perkins Liability	Y		C
25		Deferred Inflows					
	2Y	Deferred Inflows					
		29500A	Deferred Inflows				
			2950A	Deferred Inflows			
			0295A	Deferred Inflows			
			L401	Deferred Inflows	Y		C
30		Control Accounts					
	31	Control Accounts					
		30000A	Control Accounts				
			3000A	Control Accounts			
			0300A	Control Accounts			
			D100	Expenditure Control	Y		D
			D105	Budgeted Expenditure Control	Y		C
			D110	Revenue Control	Y		C
			D115	Budgeted Revenue Control	Y		D
			D120	Encumbrance Control	Y		D
			D125	Reserve For Encumbrances	Y		C
			D130	Reservation Control	Y		D
			D135	Reserve For Reservations	Y		C
			D140	Transfer Control	Y		D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
30					Control Accounts		
	31				Control Accounts		
		30000A			Control Accounts		
			3000A		Control Accounts		
				0300A	Control Accounts		
				D145	Budgeted Transfer Control	Y	C
				D150	Budgeted Change To Net Assets	Y	D
				D155	Prior Year Expenditure Control	Y	D
				D160	Prior Yr Budgeted Expenditure Ctl	Y	C
				D165	Prior Yr Revenue Control	Y	C
				D170	Prior Yr Budgeted Revenue Control	Y	D
				D175	Prior Yr Encumbrance Control	Y	D
				D180	Prior Yr Reserve For Encum Ctl	Y	C
				D185	Prior Yr Reservation Control	Y	D
				D190	Prior Yr Reserve For Reserv Ctl	Y	C
				D195	Prior Yr Transfer Control	Y	D
				D200	Prior Yr Budgeted Transfer Control	Y	C
				D205	Prior Yr Budget Change Net Assets	Y	D
40					Fund Balances		
	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	Y	C
	4C				Restricted Expendable		
		44000A			Restricted Expendable		
			4400A		Restricted Expendable		
				0440A	Restricted Expendable		
				F222	Net Position - Restricted	Y	C
	4H				Unrestricted		
		48000A			Unrestricted		
			4800A		Unrestricted		
				0480A	Unrestricted		
				F333	Net Position - Unrestricted	Y	C
50					Revenue		

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5A	Student Tuition and Fees					
		50000A	Student Tuition and Fees				
			5000A	Tuition			
				0500A	Tuition		
				0002	Charter Schools 100 percent	Y	C
				0004	Charter Schools 97 percent	Y	C
				0016	Tuition Doctoral	Y	C
				0020	Tuition Undergrad	Y	C
				0021	EPEO Tuition Differential	Y	C
				0025	Tuition Academic Partnerships	Y	C
				0036	Tuition Grad	Y	C
				5050A	Student Fees		
				0505A	Student Fees		
				0045	Registration Fee Undergrad	Y	C
				0050	Application Fee Undrgrad	Y	C
				0052	Application Fee Grad	Y	C
				0054	Apt Application Fee	Y	C
				0058	Grad Fee	Y	C
				0060	ID Card Fee	Y	C
				0062	Installment Fee	Y	C
				0064	Lab Or Course Related Fees	Y	C
				0065	Student Union Fee	Y	C
				0066	Late Fee	Y	C
				0067	General Fee	Y	C
				0068	Library Fines	Y	C
				0069	Technology Fee	Y	C
				0070	Music Fees	Y	C
				0071	LiveText	Y	C
				0072	Non Credit Course Fee	Y	C
				0073	Lab Printing Fee	Y	C
				0076	Program Fees Continuing Ed	Y	C
				0077	Program Fees Academic	Y	C

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5A	Student Tuition and Fees					
		50000A	Student Tuition and Fees				
			5050A	Student Fees			
			0505A	Student Fees			
			0080	Program Adj Drops	Y	C	
			0084	Transcripts	Y	C	
			0086	Late Registration Fee	Y	C	
			0087	Late Add Fee	Y	C	
			0088	General Ed Fee	Y	C	
			0090	Records Initiation Fee	Y	C	
			0091	New Student Freshman	Y	C	
			0092	Student Teacher Fee	Y	C	
			0093	New Student Transfer	Y	C	
			0094	RecIM Fee	Y	C	
			0096	Payment Plan Fee	Y	C	
			0097	New Student Grad PBC SB	Y	C	
			0098	First Four Move-In	Y	C	
	5B	Scholarship Allowances					
		51000A	Scholarship Allowances				
			5100A	Scholarship Allowances			
			0510A	Scholarship Allowances			
			0095	Scholarship Allowances	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	Y	C	
			0105G	Federal Unbilled accrual	Y	C	
	5D	Federal Financial Aid					
		52200A	Federal Financial Aid				
			5220A	Federal Student Financial Aid			
			0522A	Federal Student Financial Aid			
			0110	Federal Student Financial Aid	Y	C	
	5E	State Grants and Contracts					

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5E	State Grants and Contracts					
		52500A	State Revenue				
		5250A	State Contracts and Grants				
		0525A	State Contracts and Grants				
		0115	State Contracts and Grants		Y		C
		0115G	State Unbilled accrual		Y		C
	5F	State Financial Aid					
		52700A	State Financial Aid				
		5270A	State Financial Aid				
		0527A	State Financial Aid				
		0120	State Financial Aid		Y		C
	5G	Nongovernmental Grants & Contracts					
		53000A	Non Govern Grants and Contracts				
		5300A	Non Govern Grants and Contracts				
		0530A	Non Govern Grants and Contracts				
		0125	Other Contracts and Grants		Y		C
		0125G	Other Unbilled accrual		Y		C
		0130	Refund To Grantor		Y		C
	5H	Departmental Activities					
		54000A	Departmental Activities				
		5400A	Departmental Activities				
		0540A	Merchandise Sales Revenue				
		0136	Shipping Handling Non Tax		Y		C
		0138	Catalog Sales In Mi		Y		C
		0142	Merchandise Sales Other		Y		C
		0144	Merchandise Sales Faculty Staff		Y		C
		0146	Merchandise Sales Student		Y		C
		0156	Dept Sales Inter Dept		Y		C
		0158	Dept Sales Outs Non Tax		Y		C
		0160	Dept Sales Outs Taxable		Y		C
		0198	Vendor Sales		Y		C
		0541A	Health Services Revenue				
		0222	Nurses Fees		Y		C
		0543A	Rental Revenue				

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5H	Departmental Activities					
		54000A	Departmental Activities				
			5400A	Departmental Activities			
			0543A	Rental Revenue			
			0148	Conf Room Ntax Non EMU	Y		C
			0150	Conf Room Rental Ntax EMU	Y		C
			0232	Rent	Y		C
			0544A	Parking Revenue			
			0202	Auto Registration Commuter	Y		C
			0204	Auto Registration Faculty and Staff	Y		C
			0256	Park Meter And Gate Revenue	Y		C
			0264	Parking Violations	Y		C
			0267	Park Premium Rervd	Y		C
			0545A	Library Revenue			
			0273	Lost Book Materials Replacement Fee	Y		C
			0275	Lost Book Processing Fees	Y		C
			0279	Inter Library Loan Fees	Y		C
			0546A	Food Services Revenue			
			0311	Board Charge- Meal Plan non-commiss	Y		C
			0315	Starbucks Gift Card	Y		C
			0317	Credit Card Sales	Y		C
			0324	Eastern Express Nontaxable	Y		C
			0327	Dine On Campus non-commissionable	Y		C
			0328	Absentee Meals	Y		C
			0332	Cater Food Rel Exmpt	Y		C
			0334	Cater Food Unrel Exmp	Y		C
			0336	Cater Food Unrelated	Y		C
			0338	Cate Liquor Unrel Exmp	Y		C
			0339	Concession Liquor Unrelated	Y		C
			0344	Guest Meals Nontaxable	Y		C
			0346	Guest Meals Taxable	Y		C
			0347	Flex & E-Dollars Meals-EMU Students	Y		C

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5H	Departmental Activities					
		54000A	Departmental Activities				
		5400A	Departmental Activities				
		0546A	Food Services Revenue				
		0348	Regular Meals EMU Student		Y		C
		0349	Regular Meals - Non residential		Y		C
		0350	Vending Machine Income		Y		C
		0547A	Athletics Revenue				
		0176	Camp Revenue		Y		C
		0366	Tickets Corp Spons		Y		C
		0372	Concert Revenues		Y		C
		0376	Game Receipts		Y		C
		0378	Basketball Concession Receipts		Y		C
		0382	Program Sales		Y		C
		0386	Football Concession Receipts		Y		C
		0390	Ncaa Sponsor Distribution		Y		C
		0548A	Other Revenue				
		0131	External Faculty Rel Time Reimb		Y		C
		0132	Consulting Revenue		Y		C
		0134	Service Revenue		Y		C
		0170	Equipment Non Taxable		Y		C
		0172	Membership Fees		Y		C
		0174	Locker Rental Fee		Y		C
		0180	Rec Im Entry Fees		Y		C
		0184	Rec Im Member Fees		Y		C
		0186	Convocation Ctr Fee		Y		C
		0196	Game Room Revenue		Y		C
		0230	Laundry Income		Y		C
		0308	Royalties		Y		C
		0312	Advertising Income		Y		C
		0351	Auxiliary Internal Sales 3351		Y		C
		0354	Freshperson Summer Orientation		Y		C

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5H	Departmental Activities					
		54000A	Departmental Activities				
			5400A	Departmental Activities			
			0548A	Other Revenue			
			0408	Commission Revenue	Y	C	
			0418	Non Gift Fund Raiser	Y	C	
			0460	IDC Non Redistribution Other	Y	C	
			0465	Administrative Fee Other	Y	C	
			0535	Damage Charges	Y	C	
			0550	Cash Short And Over	Y	C	
			0570	Gratuity	Y	C	
			0575	Miscellaneous Non Taxable	Y	C	
			0621	Assessment	Y	C	
			0622	Intervention Services	Y	C	
			0624	Miscellaneous Revenue	Y	C	
			0625	Curriculum Coaching	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)	Y	D	
	5L	Indirect Cost Recovery or Deduction					
		55000A	Indirect Cost Recovery Deduction				
			5500A	IDC Redistribution			
			0550A	IDC Redistribution			
			0450	IDC Redistribution Federal	Y	C	
			0455	IDC Redistribution State	Y	C	
			0470	IDC Redistribution Other	Y	C	
	5M	Capital Additions Net					
		56000A	Capital Additions Net				
			5600A	Capital Additions Net			
			0560A	Capital Additions Net			
			5042	Capital Additions Net	Y	D	
	5N	Other Operating					

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5N	Other Operating					
		56500A	Other Operating				
			5650A	Other Operating			
				0565A	Other Operating		
				0194	Ticket Sales	Y	C
				0306	Licensing Fees	Y	C
				0384	Other Sport Receipts	Y	C
				0392	Guar And Contr	Y	C
				0515	ACA Federal Pell	Y	C
				0520	ACA Federal Cwsp Seog Perkins	Y	C
				0525	Service Charge Returned Checks	Y	C
				0530	Sales Food Beverage	Y	C
				0540	Guest Rm Non University Nontaxable	Y	C
				0555	Commissions Non Taxable	Y	C
				0780	Lns Late Fees Collet	Y	C
	5P	State Appropriations					
		57000A	State Appropriation				
			5700A	State Appropriation			
				0570A	State Appropriation		
				0610	State Appropriation	Y	C
	5R	Gifts					
		57500A	Gifts				
			5750A	Gifts			
				0575A	Gifts		
				0705	Gifts Nonfoundation	Y	C
				0710	Gifts From Foundation	Y	C
				0715	Gift Distribution	Y	C
				0716	Foundation Grant	Y	C
				0720	Gifts Payroll Deduction	Y	C
				0725	Gifts Credit Card	Y	C
				0730	Gifts Endow Schol Dept Restricted	Y	C
	5T	Investment Income					
		58000A	Investment Income				
			5800A	Investment Income			

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
50		Revenue					
	5T	Investment Income					
		58000A	Investment Income				
			5800A	Investment Income			
				0580A	Investment Income		
				0751	Investment Income Gross	Y	C
				0760	Gain Loss Sale Of Investments	Y	C
				0761	Unrealized Gain Loss Investments	Y	C
				0767	Unreal Gain Loss Interst Rate Swaps	Y	C
				0775	Lns Int Coll Canceld	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	Y	C
	5X	Other Non Operating					
		58500A	Other Non Operating				
			5850A	Other Non Operating			
				0106	Fed Rev State ARRA Appropriations	Y	C
				0735	Gifts Endowed Non Scholarship	Y	C
				0820	Insurance Proceeds	Y	C
	5Y	Capital Appropriations					
		59020A	Capital Appropriations				
			5902A	Capital Appropriations			
				0592A	Capital Appropriations		
				0850	Capital Appropriations	Y	C
	5Z	Capital Grants and Gifts					
		59000A	Capital Gifts				
			5900A	Capital Gifts			
				0590A	Capital Gifts		
				0740	Gifts In Kind	Y	C
				0860	Capital Gifts	Y	C
60		Labor Expense					
	6A	Salaries & Wages					
		60000A	Salaries and Wages				

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
60					Labor Expense		
	6A				Salaries & Wages		
		60000A			Salaries and Wages		
			6000A		Faculty Salaries		
				1002A	Faculty Salaries		
				1000	Budget Load for Grants Salary	Y	D
				1000B	Ranked Faculty Pool	B	D
				1010	Ranked Faculty Fall Winter	Y	D
				1010B	Ranked Faculty Fall Winter Pool	Y	D
				1020	Ranked Faculty Summer	Y	D
				1020B	Ranked Faculty Summer Pool	Y	D
				1030	Ranked Faculty Spring	Y	D
				1050	Ranked Faculty Overload F W	Y	D
				1050B	Ranked Faculty Overload F W Pool	Y	D
				1070	Faculty Sabbatical F W	Y	D
				1070B	Faculty Sabbatical F W Pool	Y	D
				1080	Faculty Sick Bank	Y	D
			6100A		Lecturer Salaries		
				1099A	Lecturer Salaries		
				1100	Full Time Lecturer Fall Winter	Y	D
				1100B	Full Time Lecturer Fall WI Pool	Y	D
				1110	Full Time Lecturer Spring Summer	Y	D
				1130	Full Time Lecturer Overload	Y	D
				1130B	Full Time Lecturer Overload Pool	Y	D
			6200A		Adjunct Salaries		
				1139A	Adjunct Salaries		
				1140	Adjunct Lecturer Fall Winter	Y	D
				1140B	Adjunct Lecturer Fall WI Pool	Y	D
				1150	Adjunct Lecturer Spring Summer	Y	D
				1160	Teaching Staff	Y	D
				1170	Graduate Student Teaching Staff	Y	D
			6300A		Staff Salaries		
				1201A	Staff Salaries		
				1200B	Admin/Clerical Pool	B	D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
60					Labor Expense		
	6A				Salaries & Wages		
		60000A			Salaries and Wages		
			6300A		Staff Salaries		
				1201A	Staff Salaries		
				1210	Admin Professional NBF	Y	D
				1211	Administrative Hourly NBF	Y	D
				1230	PT UAW Non Exempt	Y	D
				1240	Athletic Coaches	Y	D
				1250	Police Officer	Y	D
				1260	Police Sergeants	Y	D
				1280	Clerical Secretarial UAW	Y	D
				1290	Confidential Clerical NBF	Y	D
				1310	Maintenance AFSCME	Y	D
				1320	Food Service AFSCME	Y	D
				1330	FM Fastfood Service Workers	Y	D
				1340	Secondary Pay Less Than 100 pct	Y	D
				1350	Longevity Bargained Staff	Y	D
			6400A		Overtime		
				1400B	Pooled Overtime Budget		
				1410	Overtime A P T	Y	D
				1420	Overtime Police	Y	D
				1430	Overtime Clerical	Y	D
				1440	Overtime Maintenance	Y	D
				1445	Overtime Events	Y	D
				1450	Overtime Food Service	Y	D
			6500A		Temporary Salaries		
				1500B	Pooled Temporary Salaries		
				1510	Temporary A P T	Y	D
				1520	Temporary Police	Y	D
				1530	Temporary Clerical	Y	D
				1540	Temporary Maintenance	Y	D
				1550	Temporary Food Service	Y	D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
60					Labor Expense		
	6A				Salaries & Wages		
		60000A			Salaries and Wages		
			6600A		Misc Personal Services		
			1600B		Pooled Personal Services Budget		
				1620	Personal Service Reimbursement	Y	D
				1630	Honorariums	Y	D
				1642	Automobile	Y	D
				1644	Phone	Y	D
				1646	Nontaxable Earnings-other	Y	D
				1647	Taxable Earnings-other	Y	D
				1650	Employee Consultant	Y	D
				1655	Suspense Expense Clearing PTRBDCA	Y	D
				1676	Student Salary Savings	Y	D
				1677	Salary Savings	Y	D
				1680	Uniform Allowance	Y	D
				1695	Severance Payouts	Y	D
				1696	Vacation Payout	Y	D
				1697	Sick Leave Payout	Y	D
			6700A		College Work Study		
			1701A		Graduate Assistant		
				1700B	Graduate/Doctoral Pool	B	D
				1710	Graduate Assistant Fall Winter	Y	D
				1730	Doctoral Fellowship	Y	D
			1829A		College Work Study Federal		
				1830	Coll Work St Allow On Campus Grad	Y	D
				1840	Coll Work St Allow On Camp Undergrd	Y	D
				1860	Coll Work St Off Campus Publ	Y	D
			6750A		Regular Student Help		
			1870B		Reg Student Help Budget		
				1880	Student Help Enrolled	Y	D
				1890	Student Help Not Enrolled	Y	D
	6G				Employee Benefits		
		69000A			Fringe Benefits		

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
60					Labor Expense		
	6G				Employee Benefits		
		69000A			Fringe Benefits		
			6900A		Fringe Benefits		
			2100B		Pooled Fringe Benefits Budget		
				2169	Other PostEmployment Benefits	Y	D
				2240	Employee Tuittn Refnd	Y	D
				2410	Parking Decals Clearing	Y	D
				2500	Direct Fringe Ben Composite Rate	Y	D
				2501	Fringe Benefit Budget Adjustment	Y	D
				2503	Direct FB PR Discretionary	Y	D
				2504	Direct FB PR Growth Fd	Y	D
				250G	Direct Fringe Bud Load Grants Only	B	D
				2550	Health Care Waiver	Y	D
				2560	Employee Recognition	Y	D
				2585	Fringe Benefit Adjustment	Y	D
70					Expense		
	61				Cost of Goods Sold		
		70000A			Cost of Goods Sold		
			7000A		Cost of Goods Sold		
			8900B		Cost of Goods Sold Budget		
				8910	COGS Food	Y	D
				8920	COGS Supplies	Y	D
				8930	COGS Mag and New Lobby	Y	D
				8950	COGS Drugs and Sundries	Y	D
				8970	COGS Prescript Drugs	Y	D
				8975	COGS Liquor	Y	D
				8980	COGS General	Y	D
				8985	COGS Merchandise	Y	D
	6K				Centrally Controlled Expenses		
		69500A			Centrally Controlled Expenses		
			6950A		Utilities		
			2700A		Utilities		
				2705	Electricity	Y	D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	6K	Centrally Controlled Expenses					
		69500A	Centrally Controlled Expenses				
		6950A	Utilities				
		2700A	Utilities				
		2710	Heating Fuel		Y	D	
		2715	Heating Fuel Transportation		Y	D	
		2720	Water		Y	D	
		2725	Prorate Utilities		Y	D	
		2749A	Communications				
		2750	Telephone Clearing		Y	D	
		2755	Telephone Business Services		Y	D	
		2760	Cable Internet Services		Y	D	
		2779A	Waste Removal				
		2780	Trash Removal Services		Y	D	
		2785	Hazardous Universal waste		Y	D	
		6960A	Insurance Expense				
		2805A	Insurance Expense				
		2805	Auto Premium and Claims		Y	D	
		2810	Athletic Premium		Y	D	
		2815	Liability Premium and Claims		Y	D	
		2820	Direct and Officer Premium		Y	D	
		2825	Property Premium and Claims		Y	D	
		6980A	Centrally Controlled Expenses				
		2899A	Centrally Controlled Expenses				
		2900	PR Discretionary Allocation		Y	D	
		2901	PR Growth Fund		Y	D	
		2905	Presidents Clrg Acct		B	D	
		2910	Salary Savings		B	D	
		2914	Bad Debt		Y	D	
		2916	Corporate Fees		Y	D	
		2917	UBC Carryforward		Y	D	
		2918	EMU Contingency		Y	D	
		2925	Budget Reduction Prov for AA		Y	D	

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
70		Expense					
	6K	Centrally Controlled Expenses					
		69500A	Centrally Controlled Expenses				
			6980A	Centrally Controlled Expenses			
			2899A	Centrally Controlled Expenses			
			2930	Discretionary	Y	D	
			2935	Internal Audit	Y	D	
			2940	External Audit	Y	D	
			2945	Payroll Check Proces	Y	D	
			2950	United Way Expenditures	Y	D	
			2955	Bank Service Charge	Y	D	
			2960	Annual Financial Rpt	Y	D	
			2963	Concur Accrual	Y	D	
			2965	Legal Fees	Y	D	
			2970	Tuition Waiver	Y	D	
			2975	Pension Expense	Y	D	
			2976	Reim Cancel From Doe	Y	D	
	6V	Interest Expense					
		71000A	Interest Expense				
			7100A	Interest Expense			
			3455B	Interest Expense Budget			
			3514	FMV Interest Rate Swaps	Y	D	
			3515	Interest Expense	Y	D	
	6W	Interest ARRA Subsidy					
		71200A	Interest ARRA Subsidy				
			7120A	Interest ARRA Subsidy			
			3456B	Interest ARRA Subsidy			
			3456	Interest ARRA subsidy	Y	D	
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
			7200A	Other Operating Expenses			
			3000B	Other Operating Expenses			
			3000	S S and M Bud	B	D	
			3010	Supplies Custodial and Maint	Y	D	
			3025	Supplies Dining Non Food Items	Y	D	

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
			7200A	Other Operating Expenses			
			3000B	Other Operating Expenses			
			3035	Supplies Educational and Recr	Y	D	
			3045	Supplies Vehicles	Y	D	
			3060	Supplies Laboratory	Y	D	
			3090	Medical Expense	Y	D	
			3095	Supplies Office Departmental	Y	D	
			3380	Printing Copying	Y	D	
			3410	Research Participants Supplies	Y	D	
			3411	Research Participants	Y	D	
			3660	Prorate SS and M	Y	D	
			3020A	Advertising and Marketing			
			3395	Advertising	Y	D	
			3396	Athletic Marketing Initiatives	Y	D	
			3025A	Professional Fees and Services			
			3027	Enviroment Food Testing	Y	D	
			3105	Photographic Services	Y	D	
			3180	Departmental Legal Fees	Y	D	
			3195	Management Fees	Y	D	
			3225	Seminar Fee Outside	Y	D	
			3328	Security Services	Y	D	
			3357	Fire Extinguishers	Y	D	
			3358	Fire Pump Testing	Y	D	
			3362	Elevator Maintenance	Y	D	
			3363	Exterior Lighting Repair	Y	D	
			3403	Other Services	Y	D	
			3418	Liability Insurance	Y	D	
			3030A	Contracts			
			3165	External Contracts	Y	D	
			3170	Honorarium and Guest Lecturer Ind	Y	D	

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
70		Expense					
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
			7200A	Other Operating Expenses			
			3030A	Contracts			
				3175	Consultant Individuals	Y	D
				3205	External Contracts	Y	D
				3402	Custodial Services	Y	D
			7300A	Maintenance and Repair			
			3100A	Maintenance and Repair			
				3115	Rent and Lease Exp Equipment	Y	D
				3116	Rent and Lease Exp Repairs	Y	D
				3120	Rent and Lease Exp Land and Bldg	Y	D
				3125	Rent and Lease Exp Inter Dept	Y	D
				3210	Subcontract 1	Y	D
				3211	Subcontract 2	Y	D
				3212	Subcontract 3	Y	D
				3213	Subcontract 4	Y	D
				3214	Subcontract 5	Y	D
				3215	Subcontract 6	Y	D
				3220	TMA Internal Charge	Y	D
				3290	Maintenance And Repair	Y	D
				3294	Smart Classroom Maintenance	Y	D
				3309	Physical Plant Stores	Y	D
				3310	Maintenance And Repair - Equipment	Y	D
				3325	Furniture Fixtures and Equip	Y	D
				3356	Fire Alarms	Y	D
				3359	Painting	Y	D
				3361	Turbine Maintenance	Y	D
			7400A	Postage and Shipping			
			3200A	Postage and Shipping			
				3130	Postage and Shipping	Y	D
				3490	Freight	Y	D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
		7500A	Other Operating Expenses				
		3250A	Departmental Utilities				
		3135	Dept Telephone		Y		D
		3320	Dept Trash Removal Services		Y		D
		3323	Dept Hazardous Waste		Y		D
		3355	Dept Electricity		Y		D
		3360	Dept Heating Fuel		Y		D
		3365	Dept Heating Fuel Transportation		Y		D
		3370	Dept Water		Y		D
		3320A	Collection Costs				
		3425	Collection Expense		Y		D
		3430	Collection Costs Ers		Y		D
		3435	Collection Costs Gr		Y		D
		3441	Collection Costs State of Mich		Y		D
		3445	Collection Costs Kcs		Y		D
		3450	Provision For Uncollectibles		Y		D
		3465	Collection Costs Cby		Y		D
		3480	Collection Costs NES SA		Y		D
		3600	Other Collection Costs		Y		D
		3635	Collection Costs Term Agnts		Y		D
		3645	Collection Costs EMU		Y		D
		3330A	Sudent Government Expenses				
		3516	Student Govt Allocation		Y		D
		3340A	Library Expenses				
		3080	Library Services		Y		D
		3720	Cataloging Commercial Provider		Y		D
		3730	Preservation University Archives		Y		D
		3740	Preservation General Collections		Y		D
		3360A	WEMU Expenses				
		3762	Broadcast Maint Parts		Y		D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
			7500A	Other Operating Expenses			
			3360A	WEMU Expenses			
			3763	Broadcast Maint Service	Y	D	
			3370A	Computer Supplies			
			3015	Software License Maint Computer	Y	D	
			3020	Hardware License Maint Computer	Y	D	
			3750	Computer Software Less Than 5K	Y	D	
			3390A	Misc Expenses			
			3005	Awards And Trophies	Y	D	
			3050	On Campus Transp Recharge Debit	Y	D	
			3110	Uniform Purchases	Y	D	
			3260	Outside Merchant Fees	Y	D	
			3351	Auxiliary Internal Sales 0351	Y	D	
			3405	Banquets And Meals	Y	D	
			3475	Commissions Expense	Y	D	
			3485	Dues Memberships Subscriptions	Y	D	
			3495	Guarantees Visitors	Y	D	
			3505	Moving Expense	Y	D	
			3510	Insurance Expense	Y	D	
			3535	Other Exp Not Classified Elsewhere	Y	D	
			3540	Concur Clearing	Y	D	
			3541	Bad Debt Expense	Y	D	
			3545	Parking Decals Guests And Temp	Y	D	
			3555	Parking Decals Staff	Y	D	
			3560	Taxes Paid	Y	D	
			3565	Tickets	Y	D	
			3570	Fundraising Expenses	Y	D	
			3575	Special Events	Y	D	
			3594	ADA Compliance	Y	D	
			3595	Disbursement To Foundation	Y	D	

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
		7500A	Other Operating Expenses				
		3390A	Misc Expenses				
		3806	Prog and Supp Serv			Y	D
		3810	CAP Collegiate Advantage Program			Y	D
		6351	Auxiliary Internal Sales 0351			Y	D
		7600A	Travel				
		4100A	Travel Sports				
		4100	Recruiting			Y	D
		4110	Team Travel			Y	D
		4200A	Travel Other				
		4010	Charter Bus Expense			Y	D
		4020	Conference Fees			Y	D
		4030	Motor Rental			Y	D
		4040	Travel Domestic			Y	D
		4060	Travel International			Y	D
		4070	Research Participants Travel			Y	D
		4080	Travel - Taxable			Y	D
		7700A	Capital Equipment				
		5010A	Capital Equipment				
		5010	Computer Software more than \$5K			Y	D
		5020	Equip Non Movable Not Tagged			Y	D
		5030	Equipment Tagged			Y	D
		5044	Asset Preservation			Y	D
		7720A	Capital Library				
		5110A	Capital Library				
		5110	Library Books			Y	D
		5120	Library Books Approval			Y	D
		5130	Library Periodicals Microform			Y	D
		5140	Library Periodicals			Y	D
		5150	Lib Periodicals Lic - Do Not CAP			Y	D
		5160	Lib Books Licensed - Do Not CAP			Y	D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7A	Other Operating Expenses					
		30000B	Pooled Expenses				
		7720A	Capital	Library			
		5110A	Capital	Library			
		5170		Lib Standing Orders Lic- Do Not CAP	Y		D
		5180		Library Standing Orders	Y		D
		5190		Library Media	Y		D
		7750A	Capital	Retirements			
		5910A	Capital	Retirements			
		5910		Trustee Fee	Y		D
		5920		Principal Retirement	Y		D
		5930		Equipment Retirement	Y		D
		5960		Debt Retirement	Y		D
	7G	Construction					
		78000A	Construction				
		7800A	Construction				
		6000B	Capital	Construction Budget			
		6010		Appraisals And Surveys	Y		D
		6020		Arch And Eng Fees Bldgs	Y		D
		6030		Construction Consultants	Y		D
		6040		Authority Review and Permits	Y		D
		6210		Building Construction	Y		D
		6215		Retainage	Y		D
		6225		Construction Accrued Expenses	Y		D
		6330		Miscellaneous Construction	Y		D
		6340		Renovations Capital Costs	Y		D
		6505		Capital Additions	Y		C
		6510		Construction In Progress	Y		C
		6810		Bond Proceeds	Y		C
		7820A	Capital	Land			
		6310A	Capital	Land			
		6310		Land Improvements	Y		D
		6320		Land Purchases	Y		D

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
70		Expense					
	7H	Depreciation					
		78500A	Depreciation				
			7850A	Depreciation Expense			
			6410A	Depreciation Expense			
			6410	Depreciation Exp Land Improv	Y		D
			6420	Depreciation Exp Buildings	Y		D
			6430	Depreciation Exp Lease Improv	Y		D
			6440	Depreciation Exp Movable Equip	Y		D
			6450	Depreciation Exp Other Equip	Y		D
			6460	Depreciation Exp Library Bks	Y		D
	7J	ACA/IDC					
		79000A	ACA IDC				
			7900A	Indirect Costs			
			6610A	Indirect Costs			
			6610	Indirect Cost Federal	Y		D
			6650	Indirect Cost State	Y		D
			6655	Idc Rate Oversight	Y		D
			6660	Indirect Cost Other	Y		D
			6665	Ind Cost Recov Erf	Y		D
		79300A	Admin Costs				
			7930A	Admin Costs			
			6710A	Admin Costs			
			6680	Administrative Fee State	Y		D
			6690	Administrative Fee Other	Y		D
	7L	Financial Aid					
		79500A	Financial Aid				
			7950A	Financial Aid			
			7110A	Tuition Sensitive			
			7110	Pres Scholarship	Y		D
			7115	EMU Vet Connect Award	Y		D
			7116	Come Home to Michigan	Y		D
			7120	Regents Gold Scholarship	Y		D
			7150	Mich Indian Tut Waiv	Y		D
			7155	Wade Mccree Sch	Y		D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7L	Financial Aid					
		79500A	Financial Aid				
		7950A	Financial Aid				
		7110A	Tuition Sensitive				
		7165	Academic Team Scholarship			Y	D
		7220	National Scholars Pr			Y	D
		7130A	Need Based				
		7130	EMU Grant			Y	D
		7225	University Grants			Y	D
		7140A	Departmentally Managed				
		7135	International Partnership Awards			Y	D
		7141	Graduate Assistant			Y	D
		7142	Doctoral Fellowships			Y	D
		7180	Honors College Award			Y	D
		7205	National Guard Grant			Y	D
		7230	Ugrad Honors Assist			Y	D
		7245	Comm Thtre Sci Award			Y	D
		7250	Music Service Awards			Y	D
		7260	Rotc Service Award			Y	D
		7150A	Athletics				
		7030	Athletic Book Program Expense			Y	D
		7265	Ath Out State Differ			Y	D
		7275	Mens Ath Awd Room			Y	D
		7280	Mens Board Athletics			Y	D
		7285	Mens Athl Awd Tuitn			Y	D
		7290	Athletic Equivalency Sports M W			Y	D
		7295	Spring Ath Awards			Y	D
		7300	Wmns Ath Awd Tuitn			Y	D
		7305	Womens Board Athletics			Y	D
		7310	Womens Ath Awd Room			Y	D
		7365	Men Football Summer			Y	D
		7370	Women Basketball 5th			Y	D

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7L	Financial Aid					
		79500A	Financial Aid				
			7950A	Financial Aid			
			7160A	Federal Matching Funds			
			7315	Perkins Matching Fds	Y	D	
			7320	Fed Supp Grt Match	Y	D	
			7325	Mi Wk Study Match Fd	Y	D	
			7330	Cws Matching Funds	Y	D	
			7335	Cws Match Americorps	Y	D	
			7340	Nsl Matching Funds	Y	D	
			7170A	Graduate Matching Funds			
			7240	Graduate Fellowships	Y	D	
			7180A	Perkins			
			7410	Admin Costs Perkins	Y	D	
			7420	Admin Cost Allowance	Y	D	
			7430	Perkins Other Costs	Y	D	
			7440	Admin Cost Allow Fed Fin Aid	Y	D	
			7190A	Other Financial Aid			
			7010	Scholar Award System	Y	D	
			7020	Scholar Award Man	Y	D	
			7021	Graduate School Clearing	Y	D	
			7050	Grant Stipend Fellowship	Y	D	
			7100	Discounted Tuition	Y	D	
			7160	Eastn Opportunity Gr	Y	D	
			7185	Merit Scholarship	Y	D	
			7190	Returning Students Towers Grant	Y	D	
			7200	Detroit Compact Awards	Y	D	
			7235	Childrens Institute	Y	D	
			7255	King Parks Fellowshp	Y	D	
			7270	Provost Scholarship	Y	D	
			7345	State Meog	Y	D	
			7350	Local	Y	D	

atyp2	atyp	account	precessors	account	account title	data enterable	balance indicator
70		Expense					
	7L	Financial Aid					
		79500A	Financial Aid				
			7950A	Financial Aid			
			7190A	Other Financial Aid			
			7355	Endowed NonScholarships	Y	D	
			7360	3Rd Party Other	Y	D	
			7375	Elderwise	Y	D	
			7380	Great Lakes Merit	Y	D	
			7385	YPSI Employ Tuit Ben	Y	D	
	7N	Internal Prorate					
		79800A	Internal Prorate				
			7980A	Internal Prorate			
			8010A	Internal Prorate			
			8012	Misc Writeoff	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	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)	Y	D	
80		Transfers					
	8A	Transfers Mandatory					
		80000A	Transfers Mandatory				
			8000A	Transfers Mandatory			
			8110A	Transfers Mandatory			
			9010	Mandatory Trans Out Debt Service	Y	D	
			9020	Mandatory Trans In Debt Service	Y	C	
	8B	Matching Funds Transfers					
		83000A	Matching Funds Transfers				
			8300A	Matching Funds Transfers			
			8310A	Matching Funds Transfers			
			9030	Matching Trans Out Research Proj	Y	D	

atyp2	atyp	account	processors	account	account title	data enterable	balance indicator
80		Transfers					
	8B	Matching Funds Transfers					
		83000A	Matching Funds Transfers				
			8300A	Matching Funds Transfers			
			8310A	Matching Funds Transfers			
			9040	Matching Trans In	Research Proj	Y	D
	8C	Transfers Non Mandatory					
		82000A	Transfers Non Mandatory				
			8200A	Transfers Non Mandatory			
			8210A	Transfers Non Mandatory			
			9350	Internal Charge Transfer Out		Y	D
			9360	Internal Charge Transfer In		Y	D
			9410	Transfers In	Aux Admin	Y	D
			9420	Transfers Out	Aux Admin	Y	D
			9510	General Fee Transfer Out		Y	D
			9520	General Fee Transfer In		Y	D
			9530	Intra Fund Transfer Out		Y	D
			9540	Intra Fund Transfer In		Y	C
			9550	Nonmandatory Transfer Out		Y	D
			9560	Nonmandatory Transfer In		Y	D
			9630	Transfer Out to Auxiliar-GF Support		Y	D
			9640	Transfer In from General Fd Supprt		Y	D
90		Fund Additions					
	9A	Fund Additions					
		90000A	Fund Additions Deductions				
			9000A	Fund Additions Deductions			
			9100A	Fund Additions Deductions			
			F402	Fund Additions Deductions		Y	C