

Case Western Reserve University
Chart of Accounts

ACCOUNTS

10000 - 199999	Asset
200000 - 299999	Liability
300000 - 399999	Net Asset
400000 - 499999	Income
500000 - 599999	Expense

Use accounts in combination with your SpeedType for transactions where the SpeedType begins with any of the following:

ANN	LON
BGT	OPR
CASE	OSA
CIP	PLT
END	RES
FHB	SPC
INC	TRN
INS	VSN

All other SpeedTypes will populate the Account field for you.

Case Western Reserve University
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Asset Accounts

101010	Bank Cash
101011	Commercial CASH11107
101012	A/P Checks CASH11130
101013	Pathology CASH11127
101014	One to One Fitness CASH11125
101015	Student Loan Funding CASH11123
101016	CC Settlement CASH11122
101017	Payroll Checks CASH11131
101018	Loans LON230131
101019	HR Lockbox CASH11114
101020	Petty Cash - Open
101021	Dentistry CASH11112
101022	Tuition Lockbox CASH11105
101023	Tuition Cash CASH11106
101024	Paypal Cash CASH11128
101030	Endowment Cash (Unpooled)
101040	Cash - Fund Balancing
101041	Unapplied Outgoing Comm Cash
101042	Unapplied Incoming Comm Cash
101043	Unapplied Payroll Cash
101044	Unapplied Credit Card Cash
101045	Unapplied Other Cash
101046	Unapplied Dental Cash
101047	Unapplied Tuition Cash
101048	Unapplied 1to1 Fitness Cash
101049	Unapplied Paypal cash
101050	Temporary Investments
101060	Cash Reclassification
101070	Cash - Internal Loans
101080	Department Cash
101250	Accounts Receivable Clearing
101260	Accounts & Notes Receivables
101261	Notes Receivable - Int'l Loans
101270	Loans Receivable - Issued
101275	Loans Receivable - Paid
101280	UnBilled Acct Receivable
101290	Contracts Receivable
101300	Letter of Credit Receivable
101310	Misc. Receivable - Open
101320	Salary Receivable - Open
101321	Salary Receivable - Fringe
101322	Salary Receivable - NonFringe
101330	Other Receivable - Open
101340	Allowance for Doubtful Accts
101350	Other Receivable
101510	Pledges Receivable
101760	Inventories
101770	Advances - Research
101780	Prepaid Expenses
101790	Invest In Assoc Entities
101800	Advances - Other

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101810	Intangible Pension Assets
101820	A/R - Advances - Travel - OI
102010	Stocks (Common & Preferred)
102020	Bonds And Notes
102030	Real Estate
102031	Int'l prin pmt - Education & G
102032	Int'l prin pmt - Auxiliary Ent
102033	Int'l prin pmt - Transfers
102034	Int'l prin pmt - General Insti
102035	Int'l prin pmt - Private Gifts
102036	Int'l prin pmt - O&M
102040	Other Investments
102041	Other Borrowings - Int'l Loan
102042	Other Investment - Intl Loans
102050	Pooled Investment Advisors
102060	Investments - Control
102070	Other Invest - Int'l Borrowing
102110	Stocks - Open Item
102120	Bonds & Notes - Open Item
102130	Real Estate - Open Item
102140	Other Investments - Open Item
102260	Land
102261	Land Improvements
102265	Other Fixed Assets
102280	Building & Improvements
102281	Furniture and Fixtures
102282	Leasehold Improvements
102283	Leases
102284	Library Books
102285	Equipment
102286	Software
102287	Computers > \$5000
102288	Telephone System
102289	Vehicles
102290	Equipment
102291	Gov Furnished
102292	Gov Furnished Contra
102295	Software
102298	ARO PPE
102310	Accum Deprec - Bldg & Improv
102311	Accum Deprec - Furniture and F
102312	Accum Deprec - Leasehold Impro
102313	Accum Deprec - Leases
102314	Accum Deprec - Library Books
102315	Accum Deprec - Equipment
102316	Accum Deprec - Software
102317	Accum Deprec - Computer >\$5000
102318	Accum Deprec - Telephone Syste
102319	Accum Deprec - Vehicles
102320	Gov't Depreciation
102321	Accum Deprec - Land Imprv
102325	Accum Deprec - Other FA

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102328	Accum Deprec - ARO PPE
102330	Non-Gov't Construction
102340	Non-Gov't CIP Movable Equip
102350	Gov't Construction
102360	Gov't CIP Movable Equip
10237B	Budget CIP - Site Preparation
102370	CIP - Pre-Construction Costs
102371	CIP PreConst Surveying
102372	CIP Site Purchase
102373	CIP PreConst Testing
102374	CIP Other Site Prep Costs
10238B	Budget CIP - Design Costs
102380	CIP - Design Costs
102381	CIP PreConst Envir Assessment
102382	CIP Design Architect Fee
102383	CIP Design Engineering Fee
102384	CIP Design Secondary Arch/Eng
102385	CIP Additional Services
102386	CIP PreConst Geotech/Borings
102387	CIP Design Special Consultant
102388	CIP Special Consultant-2 Fee
102389	CIP Design Reimb Exp Arch/Eng
102390	CIP Design Other
102391	CIP PreConst Estimating
102392	CIP PreConst Other
102393	CIP PreConst Programming/Plan
102394	CIP PreConst Scheduling
102395	CIP Design Commissioning
102396	CIP Design Sitework/Landscapin
10240B	Budget CIP - Admin Costs
102400	CIP - Admin Costs
102401	CIP Administrative Costs
102402	CIP Admin Risk Management
102403	CIP Admin Blueprints/Specs
102404	CIP PreConst Renderings
102405	CIP Admin Other Costs
102406	CIP Admin Sustainability Cert
10242B	Budget CIP - Construction Cost
102420	CIP - Construction Costs
102421	CIP Const Owner Purchases
102422	CIP Const Gen Contra/Const Mgr
102423	CIP Const Haz Matrl Abatement
102424	CIP Const Electrical
102425	CIP Const Mechanical
102426	CIP Const Security Sys Externl
102427	CIP Const Specialty
102428	CIP Const Utility Costs
102429	CIP Const Demolition
102430	CIP Const Other Costs
102431	CIP Const Building Envelope
102432	CIP Const Carpeting
102433	CIP Const Fire Alarm

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102434	CIP Const Fire Suppression
102435	CIP Const Keys External Svcs
102436	CIP Const MovingCosts External
102437	CIP Const Painting Expenses
102438	CIP Const Plumbing
102439	CIP Const Roofing
102440	CIP - Furniture & Equipment
102441	CIP F&E Furniture
102442	CIP Equip (Movable/Specialty)
102443	CIP Audio/Visual Equipment
10244B	Budget CIP - Furniture & Equip
102444	CIP Const IT Network/Elec Ext
102445	CIP F&E Other Furniture&Equip
102446	CIP F&E Audio/Vis Equip
102447	CIP F&E Audio/Vis Equip>\$5,000
102448	CIP F&E Electronics/ITS
102449	CIP F&E Electronics/ITS>\$5,000
10245B	Budget CIP - Cap Interest
102450	CIP - Capitalized Interest
10246B	Budget - CIP Non Cap Expenses
102460	CIP - NonCapitalizableExp (NC)
102461	CIP NC Keyshop Services
102462	CIP Moving Costs
102463	CIP Non Capital Demolition
102464	CIP NC Painting/Carpeting
102465	CIP NC Mech/Plumbing <100K
102466	CIP NC Bldg Envelope <100K
102467	CIP NC Duct Cleaning
102468	CIP Admin Dedication Costs
102469	CIP Other Non Capitaliz Costs
10247B	Budget - CIP Contingency
102470	CIP - Contingency
10248B	Budget CIP - Internal Services
102480	CIP - CWRU Internal Svcs
102481	CIP CWRU Security Services
102482	CIP CWRU Keyshop Services
102483	CIP Medical Center Co. Svcs
102484	CIP CWRU Telephone Services
102485	CIP CWRU Facilities Services
102486	CIP CWRU IT Network/Faceplates
102487	CIP CWRU Audio/Visual Services
102488	CIP CWRU Other Internal Svcs
102489	CIP CWRU Moving Services
102490	CIP Reimbursed Expenses
102510	Funds Held In Trust By Others
102601	CIP Const Signage-Ext/Interior
102602	CIP Const Sitework/Landscaping
102701	CIP F&E Equipment
102702	CIP F&E Equipment >\$5,000
102703	CIP CAP IT Consulting/Prof Srv
102704	CIP CAP IT Managed Srv Pro
102705	CIP CAP Hosting Srv Prov-Impl

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102990	Contra Account-Fixed Assets
102998	Fixed asset error account
102999	Equipment error account
103211	Investments UP - Stock
103212	Investments UP - Bonds
103213	Investments UP - Real Estate
103214	Investments UP - Fund Managers
103215	Investments UP - Cash
103230	Investments - Pooled
103240	Unused Income Endow Asset PL

Liability Accounts

203010	Accounts Payable
203020	Accrued Expenses
203025	Accrued Interest
203030	Insurance Claims - Open
203040	Payroll - Payable
203050	Payroll - Deductions
203060	Payroll - Taxes
203070	Payroll - HVA
203080	Self-Insurance Reserves
203090	Accounts Payable - Open Item
203095	AP Suspense Account
203100	Payroll Payable - Open Item
203120	Other Liability
203260	Deposits - Other
203270	Deferred Income
203280	Rental Property Reserves
203290	Agency Funds
203300	Deposits - Key (Open)
203310	Deposits - Rental (Open)
203320	Liability for Derivatives
203321	ARO Liability
203330	Minimum Pension Liability
203340	Remainder Pay - Third Parties
203350	Account Payable Unclaimed Fund
203510	Annuity Payable
203520	Annuity Payments
203600	Refundable Advance
203610	Refundable Fed Student Loans
203760	Bonds Payable
203765	Unamortized issuance costs
203770	Notes Payable
203780	Notes Payable - Int'l Loans
204200	Endow Due to/From PL
204201	Endow Due To/From Control

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Net Asset Accounts

304010	Federal Loans - Refundable
304900	Surplus
304901	Dean to Date
304910	PS Conversion Exp Error Offset
304920	University Funded Reserves
304930	Vision Prior Year
304950	Net Invest In Plant
304951	NIP Reclass - Education & Gene
304952	NIP Reclass - Other Sponsored
304953	NIP Reclass - Student Services
304954	NIP Reclass - General Administ
304955	NIP Reclass - General Institut
304956	NIP Reclass - Aux enterpr -std
304957	NIP Reclass - Aux enterpr -oth
304958	NIP Reclass - Other Sources
304959	NIP Reclass - Gifts
304960	Net Assets
304970	Net Investment in Plant - 2
304971	NIP Reclass - Spnd Res & Train
304972	NIP Reclass - Transfers
304973	NIP Reclass-Private Grants & C
304974	NIP Reclass- Libraries
304990	Net Invest in Plant CAP
305510	Corpus - Unpooled
305520	Endowment Corpus PL
305530	Accumulated Earnings - Unpoole
305540	Endow Accumlated Earnings PL
305550	Unrealized Gains - Unpooled
305560	Endowment Unrealized - PL
310000	Reserve for debt retirement
320000	Reserve for capital purchases
350100	Prior year balances Arts & Sci
350200	Prior year balances Ugen
350300	Prior year balance Engineering
350400	Prior year balances MSASS
350500	Prior year balances Law
350600	Prior year balances Med School
350700	Prior year balances Management
350800	Prior year balances Dental
350900	Prior year balances Nursing

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Income Accounts

405010	Prior Year Tuition
405020	Regular Tuition
405027	Undergrad Tuition Allocation
405030	Summer Tuition
405040	Late Fee
405050	Application Fee
405060	Courses/Lab Fee
405070	Graduation Fee
405080	Continuing Education - Degree
405090	Student Technology Fee
405100	Student Health Services Fee
405101	CIA/CIM Stu Health Service Fee
405102	Dependent Stu Hlth Service Fee
405110	Prior Year Tuition
405120	Undergrad Tuition
405125	Undergrad Tuition - Waiver
405130	Summer Tuition
405135	Summer Tuition - Waiver
405140	Graduate Tuition
405145	Graduate Tuition - Waiver
405150	Professional Tuition
405155	Professional Tuition - Waiver
405160	International Tuition
405165	International Tuition - Waiver
405170	Online Tuition
405175	Online Tuition - Waiver
405180	Other Univ. Tuition
405260	Endowment Income
405270	FHBO Income
405280	Department - FHBO Income
405310	Investment Income - Unpooled
405320	Realized Gains - Unpooled
405330	Unrealized Gains - Unpooled
405340	Investment Manager Fee - UP
405350	Investment Incentive Fee - UP
405380	Invasions Unpooled
405385	Internal Transfers - Unpooled
405390	Unrealized Activity - Unpool
405395	Unpooled Activity
405410	Investment Income PL
405420	Realized Gains PL
405430	Unrealized Gains PL
405440	Investment Manager Fees PL
405450	Investment Incentive Fee PL
405460	Development Fees
405465	MSASS Fee
405470	Administrative Fees
405475	Endowment Pool Expenses

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405476 Allocate Pool Activity
405477 Allocate Pool Activity Offset
405480 Endowment Invasions PL
405485 Endowment Internal Trans. PL
405487 Endowment Transfers PL
405490 Unrealized Pool Activity PL
405495 Endowment Pool Activity PL
405496 Dvelopment Fee Due To
405497 Admin Fee Due To
405498 Endow Pool Expenses Due To
405510 Gifts
405520 Endow Gifts (P)
405530 Annual Fund Gifts
405540 Non-Interest Bearing Gifts
405550 Gift Transfers (Restrictions)
405560 Endowment Invasion (U)
405570 Endow Invasion (P)
405580 Endow Princ Bal - pre 1/73 (U)
405590 Endow Princ Bal - pre 1/73 (P)
405600 Endow Excess Income (U)
405610 Endow Excess Income (P)
405620 Endow From Other Funds (U)
405630 Endow From Other Funds (P)
405640 Gifts - Departmental
405650 Pledge Revenue
405660 Pledge Writeoffs
405760 State Of Ohio Approp
406010 Short Term Income
406020 Rental Income - Real Estate
406030 Prior Year Income
406040 Fines/Penalty Fee
406050 Misc. Income
406055 Service Center Income
406056 Service Center Income IDC
406057 Service Center Excess Income
406060 Organized Activities
406070 Rental Income - Other
406080 Other Income
406090 Cont. Education - Open Item
406100 Continuing Education Income
406110 Short-term Invest Income
406111 Internal interest-Aux. Enterpr
406112 Internal Interest-General Inst
406113 Internal Interest-Ed & Gen
406114 Internal Interest-Private Gift
406115 Internal Interest-Transfers
406120 Rental Income-Real Estate-OI
406130 Reimb - Canceled Fed Loans
406180 Other Income - Open Item

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406510	Dormitories Regular
406520	Dormitories Other
406530	Food Services
406540	Auxiliary Services
406550	Charge Backs
406560	Auxiliary Services Appopr.
406570	Food Service - Other
406580	Membership Dues
406590	Initiation Fees
406600	Guest Fees
406760	Investment Income
406770	Endow Realized Gain/Loss (U)
406780	FHBO Appreciation/Depr
406790	Endow Income - Actual vs. Dist
406800	Endow Income Distributed
406810	Endow Realized Gain/Loss (P)
406820	Unrealized Invest Appreciation
406830	Unrealized Derivative Apprec.
406840	Adjust-Min Pension Liability
406850	Gain/Loss on Conversion
406860	Gain on sale of fixed assets
407010	Fin Stmt Reclass - Endow Inc
407020	Fin Stmt Reclass - Endow P&L
407030	Fin Stmt Reclass - Loan Exp
407040	Fin Stmt Reclass - CIP Exp
407050	Fin Stmt Reclass - Plant Inv
407060	Fin Stmt Rec - Underwater End
407510	Fin Stmt Elim - Int'l Borrow
408010	Bonds/Notes Proceeds
409010	Indirect Cost Recovery
409030	Dummy Acct
410000	Rcls Control
410010	Sponsored Projects Rev
410020	CCLCM Grant Income
410101	Rcls - Education & General
410102	Rcls - General Administration
410103	Rcls - General Institutional
410104	Rcls - Libraries
410105	Rcls - Other Sponsored Proj
410106	Rcls - Sponsored R&T
410107	Rcls - Government Grant Income
410108	Rcls - Endowment Income
410109	Rcls - Auxiliary Svc - Student
410110	Rcls - Auxiliary Svcs - Other
410111	Rcls - Other Sources
410112	Rcls - Plant O&M
410113	Rcls - Gifts
410114	Rcls - Transfers
410115	Rcls - Private Grant Income

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410116	Rcls - Student Services
410117	Rcls - Auxiliary Enterprises
410118	Rcls - Depreciation Expense
410119	Rcls - Tuition & Fees
410120	Rcls - Investment Income
410121	Rcls - Student Financial Aid
410260	Appropriation - Instructional
410270	Appropriation - Sponsored Res
410280	Appropriation - Oth Spons Res
410290	Appropriation - Libraries
410300	Appropriation - Oper & Maint
410301	Transfers - Plant O&M
410302	Transfers - Education & Generl
410303	Transfers - Auxiliary Entr-std
410304	Transfers - Auxiliary Entr-oth
410305	Transfers - Oth Sponsored Prj
410306	Transfers - Sponsored R&T
410307	Transfers -Gain/Loss PltAsset
410308	Transfers - Organized Activity
410309	Transfers - Student Services
410310	Appropriation - Student Serv
410320	Appropriation - University Ser
410330	Intra-Fund Transfers
410331	Transfers - General & Admin
410332	Transfers - General Institutio
410333	Transfers - Invest & OthIncome
410334	Transfers - Studnt Tuit & Fee
410335	Transfers - Other Sources
410340	Trans From Oth Funds
410350	Trans From Oth Funds - Pooled
410360	Trans From Endow Inc
410370	Trans Fr Endow Inc - Pooled
410380	Actuarial Adj to Annuities Pay
410390	Transfer from Endow - Invasion
421000	Tuition Control
450000	Internal Funds Transfers
450099	Internal Funds Transfer In
450100	Debt Service Intl Transfer In

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Expense Accounts
Salary Accounts

511000	Faculty Control
511100	Professors-Full Time
511150	Professors-Part Time
511200	Assoc Prof-Full Time
511250	Assoc Prof-Part Time
511300	Asst Prof-Full Time
511350	Asst Prof-Part Time
511400	Instructors-Full Time
511450	Instructors-Part Time
511700	Term - Faculty
511800	Early Retirees
511900	Visiting Prof-Full Time
511950	Visiting Prof-Part Time
512000	Academic Support Staff Control
512200	Graduate Assistants
512230	Prof Degree Student-Full Time
512240	College Work-Study Stipends
512250	Grad Non-Tax Tuition Deduct
512260	Supplemental Pay
512270	Graduate Tutor
512280	Graduate Students-Part Time
512290	Grad Student w Appt-Not Enroll
512291	Graduate Summer Stipend
512400	Special Lecturers
512500	Teaching Associates
512700	Research Scholars
513000	Research Personnel Control
513100	Research Associate
513200	Research Scholars
513300	Senior Research Scientist
513400	Principal Research Scientist
513500	Research Professor
513600	Research Associate Professor
513700	Research Assistant Professor
513800	Senior Research Associate
513900	Term - Research Personnel
514000	Student Control
514100	Student Help-Undergraduate
514200	Student Help-Graduate
514300	Dormitory Counselors
514500	Undergrad Student-Not Enrolled
514600	Graduate Student-Not Enrolled
514700	Student Intern - Not Enrolled

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515000	Admin & Clerical Control
515100	Administrative
515200	Professional-Non Technical
515500	Secretarial & Clerical
515600	Manager & Supervisor-NonExempt
515700	Term - Admin & Clerical
515990	Temporary Employees
516000	Non-Academic Professional Con
516100	Non-Academic Professional
516200	Professional-Non Technical
516700	Term - Non Academic Profession
517000	Technical & Trade Control
517100	Technicians
517200	Trades
517700	Term - Technical & Trade
518000	Service Control
518100	Service
518700	Term - Service
51A000	Lecturer Control
51A300	Professional Lecturers
51A400	Special Lecturers
51A500	Teaching Associates
51A600	Full-Time Lecturers
51Z000	Fringe Benefit Control
51Z200	Fringe Benefits - Case
51Z300	Fringe Benefits - Tuition

Non-Salary Accounts

521000	Fringe Ben Payr Tax/Ins Contrl <u>Human Resources Only Accounts</u>
531000	General Supplies Control
531100	Stationery & Office Supplies
531110	CSE Instr. Rm. Supply
531130	A F Bedding
531140	A F Animal Purchases
531150	A F Cage Washing
531200	Lab Inst & Res Supplies
531220	Deposits-Tanks Drums Etc
531230	Core Lab Supplies
531260	Minor Expendable Equipment
531270	Minor Computer Expendable Equi
531300	Advertising & Promotional
531400	Food Supplies
531420	Copier Charges
531500	Laundry & Dry Cleaning

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531600	Catalogs & Publications
531700	Books/Periodicals & Other Pub
531800	Computer Software
531990	Online Transaction Default
532000	Internal Services Control
532120	Internal Billing - Movers
532200	Internal - Computing Charges
532330	Internal Bill -Paper Shredding
532360	Internal Bill - Dively Rental
532380	Internal Bill - IT
532400	Internal Bill-Insurance
532410	Internal Bill-Call Ctr Charge
532420	Internal - Provost Funding
532440	Internal Bill - Design Fab Ctr
532450	Internal Bill - Room Rental
532470	Internal Bill - Lab Services
532490	Internal Billing - PC Software
532510	Internal Billing- Lab Supplies
532520	Internal Bill - Film Processor
532530	Internal Billing - CFAR
532540	Internal - Licenses & Permits
532550	Internal - Server/Storage Serv
532560	Internal - Software Ctr
532570	Internal Bill-Office Supplies
532580	Internal Bill - Postage
532590	Internal Bill - Food Supplies
532600	Internal - Chemical Waste Disp
532610	Internal Bill - Copy Charges
532620	Internal -Conference & Seminar
532630	Internal - Event Copying/Print
532640	Internal Bill - Repair Center
532650	Internal Bill - Wind Gen Elect
532670	Internal Bill-Univ Health Serv
532680	Internal Bill - Plant Security
532690	Internal Bill - User Fees
532691	Internal Bill - Campus Service
532700	Internal - Animal Facilities
532800	Internal Bill - CWRUnet
532810	Internal Bill -Program Support
532900	Cost Center Charges
533000	Outside Services Control
533100	Temporary Help
533200	Professional & Consulting
533210	Consulting - Flex Benefits
533220	IT Consulting
533230	IT Managed Service Provider
533240	Consultant/Participant Travel
533250	A/P Misc Outside Svc Pre-pays
533260	IT Cloud Service Provider
533300	Marketing - Lead Generation

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533400	Stipends & Allow - Non-CWRU
533500	Plant Security
533600	Royalties
533700	Other Parking Services
533710	Patient Care
533720	Salaries Fringe Benefits
533730	Other Purchases
533740	Marketing - Photography
533750	Cable Services
533760	Reimburse - Foreign Contractor
533770	Study Participants
533800	Subcontracts
533850	CCLCM (CCF) Crossbills
534000	Travel & Related Expenses Cont
534100	Travel - Visitors
534200	Travel - CWRU Employee
534250	Travel - Trainee
534260	Travel - Students/Non-Employee
534300	Conferences & Seminars
534310	Honoraria Only
534390	Entry Fees-Student Activity
534400	Dues - Assoc & Organizations
534450	Event -Travel
534460	Event - Hospitality/Food
534500	Moving Expenses - Individual
534540	Recruit - Travel Airfare
534550	Moving Expenses - Gen'l & Lab
534570	Recruit - Travel Grounds Trans
534580	Recruit - Trl Hospitality/Food
534600	Faculty Recruiting
534700	Living Exp - Foreign Visitors
535000	Communications & Shipping Ctl
535100	Telephone
535110	Cell Phone Charges
535150	Network Charges
535200	Telegraph
535300	Postage
535350	Marketing - Mailhouse
535400	Express & Shipping
535410	Recruit - Postage Fees 1st Cls
535450	Freight Expense
535460	Marketing - Lead Gen Postage
535500	Internal Moving

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536000	Equipment Control
536200	Major Equipment-Oper Equip
536201	Contra Account Equipment
536230	Major IT Equipment-Oper Equip
536231	Contra Account IT Equipment
536250	Major Equipment-Auto Trucks
536251	Contra Account Auto
536400	Bldg Addition Improve
536420	Amortization - Prior Year
537000	Rental Control
537100	Equipment Rental
537190	Event - Transportation
537200	Building Rentals
537300	Copier Rental
537400	Equipment Leases
538000	Indirect Cost Recovery Control
538220	Indirect Cost Expense
538320	Indirect Cost Expense
538520	Indirect Cost Expense
538720	Indirect Cost Expense
538820	Indirect Cost Expense
539000	Expense Error Control
539990	Interface Errors
541000	Maint Materials & Supplies
541100	Maint Materials & Supplies
541200	Gas & Oil - Vehicles
542000	Utilities - Control
542200	Natural Gas
542300	Chilled Water
542400	Electricity
542500	Water & Sewage
542600	Heat Steam Power
543000	Maintenance & Repairs Control
543100	Mov Equip - Maint Contracts
543200	Mov Equip - Maint & Repairs
543300	Academic Renewal & Replacement
543310	ADA Upgrades
543320	Safety Compliance
543330	Elevator Refurbishment
543340	Exterior Restoration
543350	Key Recoring
543360	Public Area Renew & Misc Proj
543370	Other Facilities Maintenance
543390	Fire Systems
543400	Plant Maint Serv - Internal
543500	Plant - Maint Contracts

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543600	Plant Repairs - Purchases
543610	Insurance Reimbursement
543700	Plant Repairs - Work Orders
543800	Bldg & Equipment Maint
543900	Security/Card Access Systems
543930	Roof Renewal & Replacement
550000	Internal Funds Transfr Control
550099	Internal Funds Transfer Out
550100	Debt Service Intl Transfer Out
551000	Insurance Control
551100	General Insurance
551200	Self-Insurance
551500	Student Health Insurance
551501	CWRU Student Ins Claims
551502	CIA/CIM Stu Insurance Claims
551503	Dependents Insurance Claims
551504	Athletes Sports Plan Ins Clms
551505	CWRU Student Prescript Benefit
551506	CIA/CIM Stu Prescript Benefits
551507	Dependents Prescript Benefits
551508	Athlete Prescription Benefits
551509	Stu Health Insurance Admin Fee
554000	Administrative & Plant Charges
554100	Administrative Charges
554200	Plant Charges
555000	Taxes & Licenses Control
555100	Real Estate
555800	Licenses & Permits
555900	Software Licensing Agreements
556000	General Miscellaneous Control
556050	Fees - Miscellaneous
556100	Trustees Expenses
556110	Litigation
556200	Bad Debts
556210	Misc Expense
556300	Loan Origination Fees
556350	Lender Fees
556400	Unallocated Expenses
556500	Inventory Adjustments
556600	Loss on sale/disposal of fixed
556700	Depr - Building & Improvements
556701	Depr - Furniture & Fixtures
556702	Depr - Leasehold Improvements
556703	Depr - Leases
556704	Depr - Library Books
556705	Depr - Equipment
556706	Depr - Software

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556707	Depr - Computer > \$5000
556708	Depr - Telephone System
556709	Depr - Vehicles
556711	Depr - Land Improvements
556718	Deprec & ARO PPE
556800	Safekeeping - Custodial Svcs
556850	Banking Services
557000	Interest Paid Control
557300	Plant
557400	Int Pd To Current Fund
558000	Provision for Reserves Control
558100	Dormitory-Building
558200	Dorms-Furniture Fixtures
558250	Equip Prov-Food Service
558500	Major Equipment
558600	Vacation Accrual - Admin Depts
565000	Loan Fund Princ & Int Canel
565010	Principal Cancellation
565020	Princ Cancel - Death
565030	Princ Cancel - Disability
565040	Princ Cancel - Bankruptcy
565050	Princ Cancel - Uncollectible
565060	Princ Cancel - Public Elem
565070	Princ Cancel - Public Higher E
565080	Princ Cancel - Private Elem
565090	Princ Cancel - Private Higher
565100	Princ Cancel - Prof Dentistry
565110	Princ Cancel - Prof Nursing
565120	Princ Cancel - Prof Medicine
565130	Princ Cancel - Military
565140	Princ Cancel - Teaching Svc
565150	Prin Canc - Military - post-72
565160	Princ Cancel - Law Enforce
565170	Prin Cancel - Intervention Svc
565180	Princ Cancel - Closed Schls
565190	Princ Cancel - Other
565200	Interest Cancellation
565210	Int Cancel - Teaching & Prof
565220	Int Cancel - Death
565230	Int Cancel - Disability
565240	Int Cancel - Bankruptcy
565250	Int Cancel - Handicapped
565260	Int Cancel - Military
565270	Int Cancel - Teaching Svc
565280	Int Cancel - Military -post 72
565290	Int Cancel - Volunteer Svc
565310	Int Cancel - Law Enforce
565320	Int Cancel - Intervention Svc
565330	Int Cancel - Nursing/Med Tech

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565340	Int Cancel - Closed Schls
565500	Collection Fees
565510	Credit Bureau Fees
565520	Administrative Overhead
565530	Princ Cancal - Assignment
565540	Int Cancel - Assignment
566000	Principal & Interest
566010	Principal Paid
566020	Interest Expense
566030	ARO Accretion
571000	Scholarships Control
571100	Tuition & Fees
571200	Stipends
571300	Student Health Care Subsidy
572000	Fellowships/Trainees Control
572100	Predoc Fellow - Stipends
572150	Predoc Fellow - Foreign
572200	Predoc Fellow - Tuition & Fees
572500	Postdoc Fellow - Stipends
572600	Postdoc Fellow -Tuition & Fees
573000	Prizes & Awards Control
573100	Prizes and Awards
575000	Emergency Loans Control
575100	Emergency Loans - Undergrad
581000	Restricted Funds Control
581100	Restricted Funds
581200	Sponsored Project Support
582000	Billings to Other Depts Contrl
582100	Internal Billings - Salaries
582110	Salary Support - Endow Mgmt
582120	Salary Support - Debt Mgmt
582130	Internal Billings - Rentals
582140	Internal Billings- Machine Pts
582150	Internal Billings - Contracts
582160	Internal Billing -Non-Contract
582380	Internal Billing - IT
582500	Internal Billings - Supplies
582600	Internal Billings - Services
582624	Internal Bill - IDC
582625	Internal Bill - NonFed Premium
582650	Internal Bill - Wind Gen Elect
582670	Internal Billings - Comp Supp
582690	Internal Billings - Mail
582700	Internal Bill - Dively Center
582710	Internal Billings - Phone Serv
582720	Internal Billings - Phone Work

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582800	Internal Bill - Admin Credits
582810	Internal Bill -Program Support
582820	Internal Billing - Food
582830	Internal Billing - Housing
582900	Internal Bill - Plant Credits
582910	Internal Billing - iLab
583000	Overexpended Salary & Support
583200	Research
583300	Special Programs
583500	Traineeships
583800	Misc. Grants
584000	Univ Supported Discretionary
584100	Univ Supported Discretionary
584200	Spon Prog-Univ New Vision
584300	Endowment Sweep Expense
585000	Endowment Parent/Child Expense
586000	Mortuary Expenses
586100	Mortuary - Transportation
586200	Mortuary - Riverside
586300	Mortuary - Cremation
588000	Miscellaneous Sales Control
588100	Misc. Sales-Dept, Supp, Serv
588110	Tele. Ser. External
588130	Leases/Rental-External
588150	Contracts-External
588160	Non-Contracts-External
592000	Library Material - Electronic
592100	Lib Mtrl - Electronic/Online C
592200	Lib Mtrl - Electronic/Online S
592300	Lib Mtrl - New Elec/Online Ser
593000	Library Materials - Serials Cn
593100	Library Materials - Serials
593200	Library Materials - New Serial
594000	Cost of Sales Control
594150	Cost Of Sales-Office Supplies
594250	Cost Of Sales-Stores
595000	Library Materials - Bind Contr
595100	Library Materials - Bind

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596000	Library Materials - Micr Contr
596700	Books
597000	Library Materials - Mono
597100	Library Matls-Mono
597700	General and Reference
598000	Library Materials - General
598700	Materials
598710	Bindery
598750	Binding
599000	Other Direct Expense Funded
599010	Advertising/Public Relations
599020	Alcoholic Beverages
599030	Alumni Activities
599040	Bad Debts
599060	Commencement/Convocat
599080	Pension Costs
599090	Institution-Furnished Auto
599100	Contingency Provisions
599110	Legal Expenses
599111	Patent Expense Reimbursement
599120	Donations & Contrib
599130	Entertainment Costs
599140	Fines & Penalties
599150	Goods/Services-Personal
599160	Housing & Personal Living
599170	Insurance & Indemnif
599180	Interest
599190	Fund Raising
599200	Investment Mgmt.
599210	Lobbying
599220	Membership Costs
599230	Preagreement
599240	Recruiting
599250	Selling & Marketing
599260	Severance Pay
599270	Student Activity Costs
599280	Travel Costs
599290	Trustee Travel/Subsist
599999	Departmental Cash Expenses