

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
CIP	OPR
CSR	OSA
END	PLT
FHB	RES
INC	SPC
INS	TRN

All other SpeedTypes will populate the Account field for you.

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**Asset Accounts**

101010	Bank Cash
101020	Petty Cash - Open
101030	Endowment Cash (Unpooled)
101040	Cash - Fund Balancing
101050	Temporary Investments
101060	Cash Reclassification
101260	Accounts & Notes Receivable
101270	Notes Receivable - Open
101280	Grants Receivable
101290	Contracts Receivable
101300	Letter of Credit Receivable
101310	Misc. Receivable - Open
101320	Salary Receivable - Open
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
101810	Intangible Pension Assets
101820	A/R - Advances - Travel - OI
102010	Stocks (Common & Preferred)
102020	Bonds And Notes
102030	Real Estate
102040	Other Investments
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
102270	Non-Govt Building
102280	Govt Building
102290	Equipment
102300	Books
102310	Non-Govt Depreciation
102320	Govt Depreciation
102330	Non-Govt Construction
102340	Non-Govt CIP Movable Equipment
102350	Govt Construction
102360	Govt CIP Movable Equip
102370	CIP - Site Preparation
102371	CIP Surveying

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102372	CIP Site Purchase
102373	CIP Testing
102374	CIP Other Site Prep Costs
10237B	Budget CIP - Site Preparation
102380	CIP - Design Costs
102381	CIP Environmental Assessment
102382	CIP Architect Fee
102383	CIP Engineering Fee
102384	CIP Secondary Arch/Eng Fee
102385	CIP Additional Services
102386	CIP Geotechnical/Borings
102387	CIP Special Consultant-1 Fee
102388	CIP Special Consultant-2 Fee
102389	CIP A/E Reimbursables
10238B	Budget CIP - Design Costs
102390	CIP Other Design Cost
102400	CIP - Admin Costs
102401	CIP Administrative
102402	CIP Insurance
102403	CIP Blueprints/Specifications
102404	CIP Renderings
102405	CIP Other Administrative Cost
10240B	Budget CIP - Admin Costs
102420	CIP - Construction Costs
102421	CIP Owner Purchases
102422	CIP GC/CM
102423	CIP Abatement
102424	CIP Electrical/Fire Alarm
102425	CIP Mechanical/HVAC
102426	CIP Security Systems
102427	CIP Specialty
102428	CIP Utilities Charges
102429	CIP Demolition
10242B	Budget CIP - Construction Cost
102430	CIP Other Construction Costs
102440	CIP - Furniture & Equipment
102441	CIP Furniture
102442	CIP Equip (Movable/Specialty)
102443	CIP Audio/Visual Equipment
102444	CIP Electronics/ITS
102445	CIP Other Furniture & Equip
10244B	Budget CIP - Furniture & Equip
102450	CIP - Capitalized Interest
10245B	Budget CIP - Cap Interest
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

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102466	CIP NC Bldg Envelope <100K
102467	CIP NC Duct Cleaning
102468	CIP NC Dedication Services
102469	CIP Other Non Capitaliz Costs
10246B	Budget - CIP Non Cap Expenses
102480	CIP - Internal Services (IS)
102481	CIP IS Security Services
102482	CIP IS Keyshop Services
102483	CIP Medical Center Co. Svcs
102484	CIP IS Telephone Services
102485	CIP IS Facilities Services
102486	CIP IS IT Network
102487	CIP IS Audio/Visual
102488	CIP Other Internal Svc Costs
10248B	Budget CIP - Internal Services
102510	Funds Held In Trust By Others

**Liability Accounts**

203010	Accounts Payable
203020	Accrued Expenses
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
203100	Payroll Payable - Open Item
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
203330	Minimum Pension Liability
203510	Annuity Payable
203520	Annuity Payments
203760	Bonds Payable
203770	Notes Payable

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**Net Asset Accounts**

304010	Federal Loans - Refundable
304900	Surplus
304910	PS Conversion Exp Error Offset
304920	University Funded Reserves
304950	Net Invest In Plant
304960	Net Assets
304970	Net Investment in Plant - 2

**Income Accounts**

405010	Prior Year Tuition
405020	Regular Tuition
405030	Summer Tuition
405040	Late Fee
405050	Application Fee
405060	Courses/Lab Fee
405070	Graduation Fee
405080	Continuing Education - Degree
405090	Student Technology Fee
405260	Endowment Income
405270	FHBO Income
405280	Department - FHBO Income
405510	Gifts (U)
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
406060	Organized Activities

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406070	Rental Income - Other
406080	Other Income
406090	Cont. Education - Open Item
406100	Continuing Education Income
406110	Short-term Invest Income - OI
406120	Rental Income-Real Estate-OI
406180	Other Income - Open Item
406510	Dormitories Regular
406520	Dormitories Other
406530	Food Services
406540	Auxiliary Services
406550	Charge Backs
406560	Auxiliary Services Appropri.
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
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
407510	Fin Stmt Elim - Int'l Borrow
408010	Bonds/Notes Proceeds
409010	Indirect Cost Recovery
410010	Sponsored Projects Rev
410250	Sponsored Project Pledges
410260	Appropriation - Instructional
410270	Appropriation - Sponsored Res
410280	Appropriation - Oth Spons Res
410290	Appropriation - Libraries
410300	Appropriation - Oper & Maint
410310	Appropriation - Student Serv
410320	Appropriation - University Ser
410330	Intra-Fund Transfers
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

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**Expense Accounts**

**Salary Expense**

<b>511000</b>	<b>Faculty Control</b>
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
511800	Early Retirees
511900	Visiting Prof-Full Time
511950	Visiting Prof-Part Time
<b>512000</b>	<b>Academic Support Staff Control</b>
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
512700	Research Scholars
<b>513000</b>	<b>Research Personnel Control</b>
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
<b>514000</b>	<b>Student Control</b>
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
<b>515000</b>	<b>Admin &amp; Clerical Control</b>

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515100	Administrative
515200	Professional-Non Technical
515500	Secretarial & Clerical
515990	Temporary Employees
<b>516000</b>	<b>Non-Acad Professional Control</b>
516100	Non-Academic Professional
516200	Professional-Non Technical
<b>517000</b>	<b>Technical &amp; Trade Control</b>
517100	Technicians
517200	Trades
<b>518000</b>	<b>Service Control</b>
518100	Service
<b>51A000</b>	<b>Lecturer Control</b>
51A300	Professional Lecturers
51A400	Special Lecturers
51A500	Teaching Associates
51A600	Full-Time Lecturers
<b>51Z000</b>	<b>Fringe Benefits Control</b>
51Z200	Fringe Benefits - Case
51Z300	Fringe Benefits – Tuition

**Non-Salary Expense**

<b>530000</b>	<b>Non-Salary Expenses Control</b>
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
531300	Advertising & Promotional
531400	Food Supplies
531500	Laundry & Dry Cleaning
531600	Catalogs & Publications
531700	Books & Periodicals
531800	Computer Software
531990	Online Transaction Default
<b>532000</b>	<b>Internal Services Control</b>



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532200	Computing Charges
532330	Paper Shredding
532490	PC Software
532600	Chemical Waste Disposal
532610	Copy Charges
532700	Animal Facilities
532800	CWRUnet
532900	Cost Center Charges
<b>533000</b>	<b>Outside Services Control</b>
533100	Temporary Help
533200	Professional & Consulting
533210	Consulting – Flex Benefits
533240	Consultant/Participant Travel
533250	A/P Misc Outside Srvc Pre-pays
533400	Stipends & Allow – Non-CWRU
533500	Plant Security
533600	Royalties
533710	Patient Care
533720	Salaries Fringe Benefits
533730	Other Purchases
533750	Cable Services
533760	Reimburse – Foreign Contractor
533770	Study Participants
533800	Subcontracts
533850	CCLCM (CCF) Crossbills
<b>534000</b>	<b>Travel &amp; Related Expenses Control</b>
534100	Travel – Visitors
534200	Travel – CWRU Employee
534250	Travel – Trainee
534300	Conferences & Seminars
534310	Honoraria Only
534390	Distribution of Funds
534400	Dues – Assoc & Organizations
534500	Moving Expenses – Individual
534550	Moving Expenses – Gen'l & Lab
534600	Faculty Recruiting
534700	Living Exp – Foreign Visitors
<b>535000</b>	<b>Communication &amp; Shipping Control</b>
535100	Telephone
535150	Network Charges
535200	Telegraph
535300	Postage
535400	Express & Shipping
535450	Freight Expense
535500	Internal Moving
<b>536000</b>	<b>Equipment Control</b>

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536200	Major Equipment-Oper Equip
536220	A/P Equipment Pre-pays
536250	Major Equipment-Auto Trucks
536400	Bldg Addition Improve
536410	Capitalized Alterations
536420	Amortization – Prior Year
<b>537000</b>	<b>Rental Control</b>
537100	Equipment Rental
537200	Building Rentals
537300	Copier Rental
537400	Equipment Leases
<b>538000</b>	<b>Indirect Cost Recovery Control</b>
538220	Indirect Cost Expense
<b>539000</b>	<b>Expense Error Control</b>
539990	Unknown Expense Class Errors
<b>541000</b>	<b>Maint Materials &amp; Supplies Control</b>
541100	Maint Materials & Supplies
541200	Gas & Oil – Vehicles
<b>542000</b>	<b>Utilities – Control</b>
542200	Natural Gas
542300	Chilled Water
542400	Electricity
542500	Water & Sewage
542600	Heat Steam Power
<b>543000</b>	<b>Maintenance &amp; Repairs Control</b>
543100	Mov Equip – Maint Contracts
543200	Mov Equip – Maint & Repairs
543300	Academic Renewal & Replacement
543310	ADA Upgrades
543320	Duct Cleaning
543330	Elevator Refurbishment
543340	Exterior Restoration
543350	Key Recoring
543360	Public Area Renew & Misc Proj
543370	Other Facilities Maintenance
543380	Emergency Phones
543390	Fire Systems
543400	Plant Maint Serv – Internal
543500	Plant – Maint Contracts
543600	Plant Repairs – Purchases
543700	Plant Repairs – Work Orders
543800	Bldg & Equipment Maint
543900	Card Access Systems

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543910	Closed Circuit TV Security Sys
543920	Outside Lighting
543930	Roof Renewal & Replacement
<b>551000</b>	<b>Insurance Control</b>
551100	General Insurance
551200	Self-Insurance
551500	Student Health Insurance
<b>554000</b>	<b>Administrative &amp; Plant Control</b>
554100	Administrative Charges
554200	Plant Charges
<b>555000</b>	<b>Taxes &amp; Licenses Control</b>
555100	Real Estate
555800	Licenses & Permits
555900	Software Licensing Agreements
<b>556000</b>	<b>General Miscellaneous Control</b>
556050	Fees – Miscellaneous
556100	Trustees Expenses
556110	Litigation
556200	Bad Debts
556300	Loan Origination Fees
556350	Lender Fees
556400	Unallocated Expenses
556500	Inventory Adjustments
556800	Safekeeping – Custodial Svcs
556850	Banking Services
<b>557000</b>	<b>Interest Paid Control</b>
557300	Plant
557400	Int Pd To Current Fund
<b>558000</b>	<b>Provision for Reserves Control</b>
558100	Dormitory-Building
558200	Dorms-Furniture Fixtures
558250	Equip Prov-Food Service
558500	Major Equipment
558600	Vacation Accrual – Admin Depts
<b>565000</b>	<b>Loan Fund P &amp; I Cancel Control</b>
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

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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 Services
565150	Princ Cancel – Military – post 72
565160	Princ Cancel – Law Enforce
565170	Princ 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 Services
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
565340	Int Cancel – Closed Schls
565500	Collection Fees
565510	Credit Bureau Fees
565520	Administrative Overhead
565530	Gov't Write-Off
565540	Int Cancel – Assignment
<b>566000</b>	<b>Principal &amp; Interest Control</b>
566010	Principal Paid
566020	Interest Expense
<b>571000</b>	<b>Scholarships Control</b>
571100	Tuition & Fees
571200	Stipends
<b>572000</b>	<b>Fellowships/Trainees Control</b>
572100	Predoc Fellow - Stipends
572150	Predoc Fellow - Foreign
572200	Predoc Fellow - Tuition & Fees
572500	Postdoc Fellow - Stipends
572600	Postdoc Fellow - Tuition & Fees
<b>573000</b>	<b>Prizes &amp; Awards Control</b>
573100	Prizes and Awards

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<b>575000</b>	<b>Emergency Loans Control</b>
575100	Emergency Loans - Undergrad
<b>581000</b>	<b>Restricted Funds Control</b>
581100	Restricted Funds
<b>582000</b>	<b>Billings to Other Depts Control</b>
582100	Internal Billings - Salaries
582130	Internal Billings - Rentals
582140	Internal Billings- Machine Pts
582150	Internal Billings - Contracts
582160	Internal Billing -Non-Contract
582500	Internal Billings - Supplies
582600	Internal Billings - Services
582650	Internal Billings - Harbor Bkp
582670	Internal Billings - Comp Supp
582690	Internal Billings - Mail
582710	Internal Billings - Phone Serv
582720	Internal Billings - Phone Work
582800	Administrative Credits
582900	Plant Credits
<b>583000</b>	<b>Overexpended Salary Control</b>
583200	Research
583300	Special Programs
583500	Traineeships
583800	Misc. Grants
<b>584000</b>	<b>Univ Supported Discr Control</b>
584100	Univ Supported Discretionary
584200	Spon Prog-Univ New Vision
<b>588000</b>	<b>Miscellaneous Sales Control</b>
588100	Misc. Sales-Dept, Supp, Serv
588110	Tele. Ser. External
588130	Leases/Rental-External
588140	Machine Sales Non University
588150	Contracts-External
588160	Non-Contracts-External
<b>592000</b>	<b>Printing Cost of Sales Control</b>
592100	Lib Mtrl – Electronic/Online C
592200	Lib Mtrl – Electronic/Online S
592300	Lib Mtrl – New Elec/Online Ser
<b>593000</b>	<b>Library Materials - Service Control</b>
593100	Library Material-Service
593200	Library Materials – New Serial

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<b>594000</b>	<b>Cost of Sales Control</b>
594100	Cost Of Sales-Bookstore
594150	Cost Of Sales-Office Supplies
594250	Cost Of Sales-Stores
594990	Error Account Expense
<b>595000</b>	<b>Library Materials - Bind Control</b>
595100	Library Materials - Bind
<b>596000</b>	<b>Library Materials - Micr Control</b>
596700	Books
<b>597000</b>	<b>Library Materials - Mono Control</b>
597100	Library Matls-Mono
597700	General and Reference
<b>598000</b>	<b>Library Materials - Health Control</b>
598700	Materials
598710	Bindery
598750	Binding
<b>599000</b>	<b>Other Direct Exp Funded Control</b>
599010	Advertising/Public Relations
599020	Alcoholic Beverages
599030	Alumni Activities
599040	Bad Debts
599050	Civil Defense Costs
599060	Commencement/Convocat
599080	Pension Costs
599090	Institution-Furnished Auto
599100	Contingency Provisions
599110	Legal Expenses
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	Pre-agreement
599240	Recruiting
599250	Selling & Marketing
599260	Severance Pay
599270	Student Activity Costs
599280	Travel Costs

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599290 Trustee Travel/Subsist