

ANDREWS UNIVERSITY*Chart of Accounts***TUITION AND FEES**

8110 TUITION-UNDERGRADUATE
 8112 TUITION-MASTERS
 8114 TUITION-DOCTORAL
 8119 TUITION-NON REFUNDABLE
 8121 TUITION-ACADEMY
 8122 TUITION-JR HIGH
 8123 TUITION-ELEMENTARY
 8129 TUITION ALLOCATION
 8130 EXTENSION INCOME
 8132 VIDEO TUITION INCOME
 8140 TOUR INCOME
 8142 WORKSHOP INCOME
 8152 FEES-APPLICATION
 8154 FEES-REGISTRATION
 8156 FEES-ASSESSMENT
 8158 FEES-MDIV REGISTRATION
 8160 FEES-MUSIC
 8162 FEES-LAB AND COURSE
 8164 FEES-PROF EDUCATION
 8169 FEES-NON REFUNDABLE
 8170 FEES-GENL UNDERGRAD
 8172 FEES-GENERAL GRADUATE
 8174 FEES-GENERAL SEMINARY
 8180 FEES-GRADUATION
 8182 FEES-TRANSCRIPT
 8190 FEES-OTHER
 8220 SCHOOL LUNCH PROGRAM
 8229 OTHER STATE GRANTS/CONTRACTS
 8239 OTHER GOVN GRANTS/CONTRACTS

PRIVATE GIFTS AND GRANTS

8310 SUBSIDY-GC GENERAL
 8311 SUBSIDY-GC FACULTY DEVL P
 8320 SUBSIDY-NAD
 8321 SUBSIDIES-NAD MDIV
 8325 SUBSIDIES-LUC GENERAL
 8326 SUBSIDIES-LUC NURSING
 8330 SUBSIDY-MICH CONF
 8335 SUBSIDY-PMC
 8339 SUBSIDY-OTHER DENOM
 8340 PRIVATE CONTRIBUTION (see Developmt Office)
 8341 OTHER GRANTS
 8342 UNRECEIVED GRANT INCOME
 8350 ENDOWMENT INCOME
 8351 UNDISTRIBUTED ENDOWMENT INCOME
 8355 CAPITAL GAINS

 8360 DIVIDEND INCOME
 8361 INTEREST INCOME FROM INVESTMENTS

OTHER INCOME

8400 AFFILIATION FEES
 8402 CONTRACT INCOME
 8404 CONVENTION INCOME
 8405 COPY MACHINE INCOME
 8406 ROYALTIES AND COMMISSIONS
 8408 FINES
 8410 SUBSCRIPTION INCOME
 8412 SPECIAL EVENTS INCOME
 8414 TICKET SALES
 8419 OTHER FEES/SERVICES

OTHER INCOME (cont.)

8420 SALES-TAXABLE
 8430 SALES-EXEMPT-RESALE
 8431 SALES-EXEMPT-IND PROC/AGRIC
 8432 SALES-EXEMPT-INTERSTATE
 8433 SALES-EXEMPT-SERVICES
 8434 SALES-EXEMPT-FOOD
 8435 SALES-EXEMPT-RNP
 8440 EQUIPMENT RENT-TAXABLE
 8441 EQUIPMENT RENT-EXEMPT RNP
 8445 ROOM RENT-TAXABLE
 8446 ROOM RENT-EXEMPT-RNP
 8449 SALES TAX EXPENSE
 8450 INCOME-DEPARTMENT
 8451 SALES-OTHER NONTAXABLE
 8480 RENT-HOUSING-STUDENT
 8481 RENT-HOUSING-NON-STUDENT
 8482 RENT INCOME-OTHER
 8483 LEASE INCOME
 8484 RENT-NONTAXABLE-EQUIPMENT
 8485 EQUIP RENT-EXEMPT RNP
 8600 INTEREST INCOME
 8610 CARRYING CHARGE INCOME
 8710 RECOG-UNREALIZ GAIN/LOSS
 8720 DEFER UNEARNED INCOME
 8740 PRIOR YEAR INCOME
 8750 MISC INCOME
 8760 PROPERTY SALE PROCEEDS (EQUIPMENT)
 8770 GAIN/LOSS ON SALE OF ASSET

TUITION DISCOUNTS

8901 PACKAGE/OVERLOAD DISCOUNT
 8902 MASTERS TUITION DISCOUNT
 8903 DOCTORAL TUITION DISCOUNT
 8904 MISCELLANEOUS DISCOUNTS
 8905 UNDERGRADUATE GRANTS
 8906 UNDERGRAD TUITION DISCOUNT
 8910 GRADUATE GRANTS
 8915 INTERNATIONAL STUDENT
 8920 DISCOUNTS-FAMILY
 8925 SCHOL-SUMMER MINISTRIES
 8930 NURSING GRANT
 8935 POST DEGREE DISCOUNT
 8940 SEMINARY MDIV 50% GRANT
 8945 EMPLOYEE 50% GRANT
 8950 UNDERGRAD RESEARCH GRANT
 8955 PREPAYMENT DISCOUNTS
 8960 GRANTS IN AID
 8965 MISC GRANTS/SCHOLARSHIPS

ANDREWS UNIVERSITY
Chart of Accounts

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SALARY EXPENSES

9110 SALARY
 9115 BONUS/INCENTIVE PAY FOR SALARIED
 9120 SALARIED CONTRACTS
 9130 TAXABLE BENEFITS
 9185 RECOVERED SALARIES
 9189 SHARED SALARIES

HOURLY STAFF & STUDENT WAGES

9210 STAFF WAGES
 9220 STAFF HOURLY CONTRACTS
 9230 TAXABLE BENEFITS
 9240 COMMISSIONS
 9250 STUDENT WAGES
 9260 STUDENT CONTRACTS
 9265 COMMISSIONS
 9270 GRAD ASSISTANTSHIPS
 9271 FWS UNDERGRAD
 9272 FWS GRAD ASSISTANTS
 9273 FWS - CSAP
 9275 MWS UNDERGRAD
 9276 MWS GRADUATE LABOR
 9277 MWS GRAD ASSISTANTS
 9278 MWS - CSAP
 9285 RECOVERED WAGES
 9289 SHARED WAGES

STAFF/FACULTY TRAINING & DEVELOPMENT

9350 PROF DEVELOPMENT/LICENSURE
 9356 PROFESSIONAL MEMBERSHIPS

ADVANCED TRAINING (VP APPROVAL REQUIRED)

9360 DOCTORAL REIMBURSEMENT (DO NOT USE!)

9361 * TUITION (ATC)
 9362 * DISSERTATION COSTS
 9363 * LIVING ALLOWANCE
 9364 * ADV TRAINING TRAVEL
 9368 * ATT FINANCIAL AID
 9369 * ADV TRAINING-GENERAL
 * use with Orgn # 9010 & assigned 9010xx activity code

COST OF MERCHANDISE SOLD

9410 BEGINNING INVENTORY
 9412 PURCHASES FOR RESALE
 9415 ENDING INVENTORY

TRAVEL COSTS

9420 CONVENTION COSTS
 9430 OTHER TRAVEL
 9432 ADMISS/MKT TRAVEL
 9435 STUDENT TRANS
 9440 CLINICAL TRAVEL

STUDENT SERVICES & EXPENSES

9450 RECREATION FUNDS
 9452 STUDENT APPROP
 9453 DAYTIME PROGRAMMING
 9454 STUDENT PROGRAMS
 9455 NIGHTTIME PROGRAMMING
 9456 STUDENT ACTIVITIES
 9458 INTL STUDENT ACTVTY
 9460 APPROP/STUDENT ACTVTY
 9462 STUDENT INSURANCE
 9464 PHYSICIANS SERVICES
 9466 SPECIAL STUDENT SERVICES
 9468 GRAD EXP-ACAD/EXTN
 9470 NEW STUDENT LEADER ORIENTATION

SUPPLIES AND EXPENSES

9501 BEG SUPPLIES INV
 9502 ENDING SUPPLIES INV
 9507 LAB EXPENSE
 9508 VEHICLE EXPENSE
 9509 AIRCRAFT EXPENSE
 9510 GENERAL SUPPLIES
 9511 UNIFORMS
 9512 SMALL TOOLS
 9513 ADMISS/MKT SUPPLIES
 9514 COMPUTER SUPPLIES
 9515 AUDIO/VIDEO COSTS
 9516 FEED EXPENSE
 9517 CLINICAL EXPENSE
 9520 GENL EXTENSION EXP
 9521 GENL TOUR EXP
 9522 GENL WKSHP EXP
 9523 GENL CONVENTION EXP
 9524 FIELD EXPENSES
 9525 GENERAL RETREAT EXPENSE
 9529 TOUR CARRYOVER
 9530 LIBRARY MEDIA PURCHASES
 9531 LIBRARY BOOKS-CARRYOVER
 9532 LIBRARY MEDIA PURCHASES-SEMINARY
 9535 DUPLICATING
 9540 JOURNAL EXPENSE
 9550 PERIOD/SUBSCRIPTIONS
 9560 POSTAGE/SHIPPING
 9570 AIRCRAFT FUEL
 9571 AIRCRAFT OIL
 9572 AIRCRAFT PARTS
 9573 AIRCRAFT LABOR
 9574 AVIONICS PARTS
 9575 AVIONICS LABOR
 9576 ENGINE REBUILDING COSTS
 9577 PAINT COSTS
 9578 AIRPLANE INTERIOR REFURBISHMENT
 9579 OTHER AIRPLANE COSTS
 9591 RESEARCH EXPENSE

ANDREWS UNIVERSITY*Chart of Accounts***SERVICE EXPENSES**

9611 LEGAL FEES
 9612 GUEST TEACHER EXP
 9613 CONTRACT SERVICES
 9614 RETAINER FEES
 9615 SECURITY SERVICES
 9620 EQUIPMENT RENTAL
 9621 LAND RENTAL
 9622 FACILITY RENTAL
 9623 MAINTENANCE CONTRACTS
 9630 OCLC SYSTEM
 9631 LIBRARY RETRIEVAL SVCS
 9632 LIBRARY BOOK BINDING
 9635 COMMISSIONS
 9636 ROYALTIES
 9640 CUSTODIAL SVC-LOGISTICS
 9660 SOFTWARE MAINT FEES
 9665 WEB SERVICES

EQUIPMENT REPAIRS

9670 EQUIP REPAIR-GENL
 9671 EQUIP REPAIR-TELEPHONES
 9672 EQUIP REPAIR-COMPUTER
 9673 EQUIP REPAIR-COPIER
 9680 OPS AND MAINT
 9681 OPS & MAINT-CUSTODIAL
 9690 BLDG MAINT/REPAIR
 9691 RENOV/REMOD IN PROCESS
 9695 CUSTODIAL

ADMINISTRATIVE EXPENSES

9702 CASH LONG/SHORT
 9703 BAD DEBTS
 9704 RETURNED CHECKS
 9706 BANK CHARGES
 9708 CANADIAN EXCHANGE
 9710 COLLECTION EXPENSE
 9711 BOARDS AND COMMITTEES
 9712 ORGN MEMBERSHIPS
 9713 ACCREDITATION EXPENSE
 9714 CHURCH APPROPRIATIONS
 9715 INSTITUTIONAL APPROP
 9716 WAUS APPROPRIATIONS
 9718 BUDGET ADJUSTMENT
 9719 CONTINGENCY
 9721 FUND RAISING EXPENSE
 9722 SOCIAL ACTIVITIES
 9723 MISC FACULTY AWARDS
 9724 STRATEGIC INITIATIVES
 9729 MISCELLANEOUS EXPENSE
 9730 PILOT TRAINING FEES
 9733 GRADUATION EXPENSE
 9735 FACULTY-STAFF RECRUITMENT

PROMOTIONAL EXPENSE

9783 RECRUITING
 9784 ADVERTISING/PROMO
 9785 TELEPHONE ADVERTISING
 9786 BULLETINS/BROCHURES
 9790 ENTERTAINMENT EXPENSE
 9794 PUBLICATIONS EXPENSE
 9796 SELLING EXPENSES
 9798 VOLUNTEER PROMOTION

OTHER COSTS

9800 INTEREST EXPENSE

INSURANCE

9810 INSURANCE DEDUCTIBLE
 9812 LIABILITY INSURANCE
 9814 FIRE INSURANCE
 9818 LOSS CONTROL COORD EXP
 9820 PROPERTY TAXES
 9822 SALES TAX EXPENSE
 9829 FIXED ASSET DISPOSAL

TELEPHONE

9830 BASE PHONE SERVICE
 9831 NETWORK COSTS
 9832 TELEPHONE INSTALL
 9833 LOCAL SVC-MI BELL
 9834 MOBILE PHONES
 9840 LONG DISTANCE
 9841 TOLL/FAX CALLS
 9842 VIDEO CONFERENCING
 9845 CABLE SERVICE

EQUIPMENT

9850 EQUIP PURCHASES-OVER 2500
 9851 EQUIPMENT UNDER 2500
 9852 SPEC EQUIP PURCHASES
 9853 BUILDING PURCHASE
 9854 LAND IMPROVEMENT
 9855 LAND PURCHASE
 9858 TRANSFERS FOR EQUIPMENT

UTILITIES

9860 ELECTRICITY
 9864 HEATING FUEL

RECOVERED COSTS/TRANSFERS

9880 RECOVERED COSTS
 9881 OTHER TRANSFERS
 9882 AFFIL/EXTN SVCS
 9883 OTHER TRANS-RETR OF INDEBT
 9884 INSURANCE CLAIM RECOVERY

ALLOCATIONS OF PLANT SERVICES (ACCT USE ONLY)

9902 CAMPUS SAFETY DISTR
 9904 CENTRAL HEAT DISTR
 9906 CUSTODIAL DISTR
 9908 ELECTRICITY DISTR
 9912 GARBAGE COLLECTION DISTR
 9914 GROUNDS DISTR
 9916 FIRE INSR DISTR
 9928 ROADS DISTR
 9930 SEWER DISTR
 9932 WATER DISTR
 9934 WATER SOFTENING DISTR

FUND TRANSFERS

9992 NON-MAND TRANS TO/FROM UNRESTR FUND
 9993 NON-MAND TRANS TO/FROM RESTRICTED
 9997 NON-MAND TRANS TO/FROM ALLOCATED FD