Case Western Reserve University

Chart of Account - Expenses

At 1/31/11

Account	Title	Description
511000	**Faculty Control**	
511100	Professors-Full Time	For Use in HCM System Only
511110	Professors-Full Time (Summer)	For Use in HCM System Only
511150	Professors-Part Time	For Use in HCM System Only
511160	Professors-Part Time (Summer)	For Use in HCM System Only
511200	Associate Professor - Full Time	For Use in HCM System Only
511210	Associate Professor - Full Time (Summer)	For Use in HCM System Only
511250	Associate Professor - Part Time	For Use in HCM System Only
511260	Associate Professor - Part Time (Summer)	For Use in HCM System Only
511300	Assistant Professor - Full Time	For Use in HCM System Only
511310	Assistant Professor - Full Time (Summer)	For Use in HCM System Only
511350	Assistant Professor - Part Time	For Use in HCM System Only
511360	Assistant Professor - Part Time (Summer)	For Use in HCM System Only
511400	Instructors-Full Time	For Use in HCM System Only
511410	Instructors-Full Time (Summer)	For Use in HCM System Only
511450	Instructors-Part Time	For Use in HCM System Only
511460	Instructors-Part Time (Summer)	For Use in HCM System Only
511700	Term - Faculty	For Use in HCM System Only
511800	Early Retirees	For Use in HCM System Only
511810	Early Retirees (Summer)	For Use in HCM System Only
511900	Visiting Professor - Full Time	For Use in HCM System Only
511910	Visiting Professor - Full Time (Summer)	For Use in HCM System Only
511950	Visiting Professor - Part Time	For Use in HCM System Only
511960	Visiting Professor - Part Time (Summer)	For Use in HCM System Only
512000	**Academic Support Staff Control**	
512200	Graduate Assistants	For Use in HCM System Only
512230	Prof Degree Student-Full Time	For Use in HCM System Only
512240	College Work-Study Stipends	For Use in HCM System Only
512250	Grad Non-Tax Tuition Deduction	For Use in HCM System Only
512260	Supplemental Pay	For Use in HCM System Only
512270	Graduate Tutor	For Use in HCM System Only
512280	Graduate Students-Part Time	For Use in HCM System Only
512290	Grad Student w Appt-Not Enroll	For Use in HCM System Only
512291	Graduate Summer Stipend	For Use in HCM System Only
512300	Professorial Lecturers	For Use in HCM System Only
512400	Special Lecturers	For Use in HCM System Only
512450	Special Lecturers-Part Time	For Use in HCM System Only
512500	Teaching Associates	For Use in HCM System Only
512600	Full Time Lecturers	For Use in HCM System Only
512650	Lecturers-Part Time	For Use in HCM System Only
512700	Research Scholars	For Use in HCM System Only
512750	Research Scholars-Part Time	For Use in HCM System Only
513000	**Research Personnel Control**	
513100	Research Associate	For Use in HCM System Only
513150	Research Associate-Part Time	For Use in HCM System Only
513200	Research Scholars	For Use in HCM System Only
513300	Senior Research Scientist	For Use in HCM System Only
513350	Senior Res Scientist-Part Time	For Use in HCM System Only
513400	Principal Research Scientist	For Use in HCM System Only
513450	Principal Res Scientist-Part Time	For Use in HCM System Only
513500	Research Professor	For Use in HCM System Only
513600	Research Associate Professor	For Use in HCM System Only
513700	Research Assistant Professor	For Use in HCM System Only
513800	Senior Research Associate	For Use in HCM System Only
513850	Senior Research Associate-Part Time	For Use in HCM System Only
513900	Term - Research Personnel	For Use in HCM System Only
514000	**Student Control**	
514100	Student Help-Undergraduate	For Use in HCM System Only
514200	Student Help-Graduate	For Use in HCM System Only
514300	Dormitory Counselors	For Use in HCM System Only
514500	Undergrad Student-Not Enrolled	For Use in HCM System Only
514600	Graduate Student-Not Enrolled	For Use in HCM System Only
514700	Student Intern - Not Enrolled	For Use in HCM System Only
515000	**Administrative & Clerical Control**	
515100	Administrative	For Use in HCM System Only
515150	Administrative-Part Time	For Use in HCM System Only
515200	Professional-Non Technical	For Use in HCM System Only
515250	Professional-Non Technical-Part Time	For Use in HCM System Only
515500	Secretarial & Clerical	For Use in HCM System Only
515550	Secretarial & Clerical- Part Time	For Use in HCM System Only

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Account	Title	Description
515700	Term - Administration & Clerical	For Use in HCM System Only
515990	Temporary Employees	For Use in HCM System Only
516000	**Non-Academic Professional Control**	
516100	Non-Academic Professional	For Use in HCM System Only
516150	Non-Academic Prof-Part Time	For Use in HCM System Only
516200	Professional-Non Technical	For Use in HCM System Only
516250	Prof-Non Technical-Part Time	For Use in HCM System Only
516700	Term - Non Academic Profession	For Use in HCM System Only
517000	**Technical & Trade Control**	
517100	Technicians	For Use in HCM System Only
517150	Technicians-Part Time	For Use in HCM System Only
517200	Trades	For Use in HCM System Only
517250	Trades-Part Time	For Use in HCM System Only
517700	Term - Technical & Trade	For Use in HCM System Only
518000	**Service Control**	
518100	Service	For Use in HCM System Only
518150	Service-Part Time	For Use in HCM System Only
518700	Term - Service	For Use in HCM System Only
521000	**Fringe Benefits-Insurance Control**	
521100	Workers Compensation	For HR Use Only
521110	Unemployment Compensation	For HR Use Only
521120	State Disability - California	For HR Use Only
521140	Kaiser Community Health	For HR Use Only
521150	Other Health Insurance	For HR Use Only
521500	Group Life Insurance	For HR Use Only
521600	Short Term Disability Insurance	For HR Use Only
521700	Long Term Disability Insurance	For HR Use Only
521800	Dentemax	For HR Use Only
522000	**Fringe Benefits - Annuities Control**	
522200	TIAA	For HR Use Only
522410	Annuity B - NCB	For HR Use Only
522600	Dreyfus	For HR Use Only
522700	Vanguard	For HR Use Only
523000	**FICA Control**	
523300	FICA - Employees Contributions	For HR Use Only
524000	**Tuition Assistance Control**	
524200	Tuition Assistance - Children	For HR Use Only
524250	Tuition Assistance - Faculty & Staff	For HR Use Only
524260	Tuition Assistances - Spouses	For HR Use Only
524300	Tuition Reimbursement	For HR Use Only
524500	Diversity Training Payments	For HR Use Only
525000	**Benelect Control**	
525100	Benelect Support	For HR Use Only
528000	**Other Fringe Benefits Control**	
528100	Employee Assistance Program	For HR Use Only
529000	**Fringe Applied to Budget Control**	
529900	Fringe Applied To Budget	For HR Use Only
529930	Fringe Applied to Budget - Tuition	For HR Use Only
529950	Fringe-Hospital Billing	For HR Use Only
529960	Fringe-Third Party	For HR Use Only
529990	Fringe Benefit - Allocation	For HR Use Only
530000	**Non-Salary Expenses Control**	
530010	CCLCM Grant Expense	For Controller's Office Use Only
530020	Sponsored Res & Train Expense Reclass	For Controller's Office Use Only
530030	Gen'l Institutional Expense Reclass	For Controller's Office Use Only
530040	Education & Gen'l Expense Reclass	For Controller's Office Use Only
530050	Gen'l Administration Expense Reclass	For Controller's Office Use Only
530060	O & M - Plant Reclass	For Controller's Office Use Only
531000	**General Supplies Control**	
531100	Stationery & Office Supplies	general administrative supplies such as pencils/pens, paper and print/ink cartridges
531130	A F Bedding	For Animal Facility Use Only
531140	A F Animal Purchases	For Animal Facility Use Only
531150	A F Cage Washing	For Animal Facility Use Only
531200	Lab Instructional & Research Supplies	supplies for both research labs such as glassware, dry ice, gasses and other controlled substances and instructional labs such as art, dental and drafting supplies
531220	Deposits-Tanks Drums Etc	deposits on tanks and drum holding chemical and gases for use in a lab
531260	Minor Expendable Equipment	any equipment under $5,000 including furniture, electronics and specialized equipment

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Account	Title	Description
531300	Advertising & Promotional	supplies/services used for marketing purposes such as media ads, brochure production costs and novelty items to be distributed for promotional purposes
531400	Food Supplies	food and beverage supplies/services used within department/office such as coffee/water service, paper plates/cups and catering for internal departmental/office events
531500	Laundry & Dry Cleaning	service and supplies for cleaning of uniforms, towels and linens
531700	Books, Periodicals & Other Publications	publications and related services such as books, subscriptions, films, clipping services and other media - not for use by library
531800	Computer Software	minor software for a stand alone PC or an individual such as a specific publishing software for a faculty member and flowcharting or space management software for administrative purposes
531990	Online Transaction Default	default account for online purchase systems such as the Pcard and Dcard in which the account number given is an error - should be cleared on a monthly basis
532000	**Internal Services Control**	**no A/P activity should be in this section**
532120	Internal Billing - Movers	internal charges for services rendered by the university movers
532200	Internal - Computing Charges	internal charges for such items as DBA/SLA charge or support charges from ITS
532330	Internal Bill - Paper Shredding	internal charges for the shredding service contracted centrally, currently Cintas
532360	Internal Bill - Dively Rental	internal charges related to the use of Dively for such items as space, parking and food
532410	Internal Bill-Call Ctr Charge	internal charges related to the use of the Call Center
532440	Internal Bill - Design Fab Ctr	internal charges related to the use of the Design Fab Center
532450	Internal Bill - Room Rental	internal charges for rental of space within university buildings/properties such as classrooms, auditoriums and meeting rooms
532470	Internal Bill - Lab Services	internal charges for services rendered by labs within the university
532490	Internal Billing - PC Software	internal charges for software installations/puchases crossbilled from another department
532510	Internal Billing - Lab Supplies	internal charges for supplies used by labs within the university
532520	Internal Bill - Film Processor	internal charges for the processing of film for such uses as X-ray and NMR instrumentation
532530	Internal Billing - CFAR	internal charges for services rendered by cost centers and labs related to the university's Center for AIDS Research (CFAR)
532540	Internal - Licenses & Permits	internal charges crossbilled for licenses, certifications and permits from ITS and other departments
532550	Internal - Server/Storage Serv	internal charges crossbilled for services related to server and/or other electronic storage from ITS and other departments
532560	Internal - Software Ctr	internal charges from ITS for software and site licensing on products offered through the Software Center
532570	Internal Bill - Office Supplies	internal charges for office supplies such as business cards, letterhead and labels obtained from Print Services and other departments
532580	Internal Bill - Postage	internal charges for services and products provided by the university mailroom and the Thwing Post Office
532590	Internal Bill - Food Supplies	internal charges for food services and products provided by university or management center such as coffee service and associated supplies
532600	Chemical Waste Disposal	internal charges for services rendered by the Department of Occupational & Environmental Safety or Radiation Safety Department
532610	Internal Bill - Copy Charges	internal charges for the copier service contracted centrally (Cost Per Copy Program) and any crossbill charges from another department for copier use
532620	Internal - Conference & Seminar	internal charges for attendance or participant fees related to conferences, seminar, classes or sessions being given by management centers or other departments, such as Executive Education courses
532630	Internal - Event Copying/Printing	internal charges for copying and/or printing services related to events and event planning
532640	Internal Bill - Repair Center	internal charges for services and products provided by the university's scientific instrument repair center
532650	Internal Bill - Wind Gen Elect	internal charges for services and products provided by wind turbine generated electricity
532670	Internal Bill - Univ Health Serv	internal charges for services and products provided by University Health Services
532680	Internal Bill - Plant Security	internal charges for services rendered by the university's police and/or security services department
532690	Internal Bill - User Fees	internal charges for user fees related to specialized equipment within the university such as flow cytometer, imaging research, immune function core and clinical core
532691	Internal Bill - Campus Service	internal charges for services and products provided by areas classified under Campus Services such as keys, ID's and Observer delivery
532700	Internal - Animal Facilities	internal charges crossbilled for services/purchases from the Animal Resource Facilities
532800	Internal Bill - CWRUnet	internal charges crossbilled for CWRUnet services
532900	Cost Center Charges	internal charges crossbilled for services/purchases from other cost or service centers such as the NMR or the SCSAM
533000	**Outside Services Control**	
533100	Temporary Help	charges for temporary employment arrangements not processed through payroll - most charges will be from Kelly Services
533200	Professional & Consulting	services rendered by professional firms and/or individuals for such things as training, analysis and design, or artistic performances - LEGAL FEES ARE EXCLUDED AND SHOULD BE RECORDED IN 599110; other exceptions such as public relations and fundraising services can be found in the listings under 599000-Other Direct Expense Funded
533300	Marketing - Lead Generation	services used for the search of and marketing for prospective students
533500	Plant Security	both internal and external charges for security and police services
533600	Royalties	fees for use of copyrighted and/or patented materials or methods
533710	Patient Care	reimbursement to an outside agency or organization for goods and services related to patient care performed during grant-related activities
533720	Salaries Fringe Benefits	reimbursement to an outside agency or organization for non-CWRU employee salary and fringe performed for such activities as research and teaching
533730	Other Purchases	all other services that are not classified elsewhere such as storage and flora care
533740	Maketing - Photography	photography services used for marketing purposes and/or activities

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Account	Title	Description
533750	Cable Services	cable TV and/or internet services contracted for a university property
533760	Reimburse - Foreign Contractor	any expenses and/or travel reimbursed to a foreign contractor
533770	Study Participants	payments made to individuals participating in a research study
533800	Subcontracts	payments made to organizations consider as subcontractors on a research grant
533850	CCLCM (CCF) Crossbills	CCLCM research activity that does not generate indirect cost recovery
534000	**Travel & Related Expenses Control**	
534100	Travel - Visitors	travel expenses incurred by and/or travel awards for visitors to the university such as visiting faculty and guest speakers
534200	Travel - CWRU Employee	travel expenses incurred by and/or travel awards for employees
534250	Travel - Trainee	reimbursement of travel expenses and/or travel awards for trainees on a sponsored project
534260	Travel - Students/Non-Employee	reimbursement of travel expenses and/or travel awards for persons affiliated with the university but not employed permanently such as students, volunteers and committee members
534300	Conferences & Seminars	costs for attending conferences and seminars excluding travel such as registration or enrollment fees and material charges
534310	Honoraria Only	fee or stipend for guest speaking and/or presenting at an event and/or class
534390	Entry Fees for Student-Related Activities	fees charged for student entry into other facilities and institutes such museums under the Free Access Programs
534400	Dues - Associations & Organizations	charges for membership (both university and individual) in a professional or trade association/organization - ALL OTHER DUES SHOULD BE CHARGED TO 599220-MEMBERSHIP COSTS, e.g., membership in the Union Club or the Club at Key Center
534450	Event -Travel	travel expenses incurred for university/school sponsored events - can be used instead of the travel classifications above if a breakout of the cost of specific events is desired
534460	Event - Hospitality/Food	hospitality charges for university/school-sponsored events such as catering, beverage service, linens, set-up fees and other supplementary costs
534500	Moving Expenses - Individual	expenditures related to the relocation of a new employee such as moving company services for an individual's home, travel of family to new location and cost of house hunting trips
534540	Recruit - Travel Airfare	fees and charges related to airfare incurred during student recruitment both for employees and prospective students and their families
534550	Moving Expenses - Gen'l & Lab	expenditures related to the relocation of a lab and/or other functional areas from/to a location outside the campus
534570	Recruit - Travel Grounds Transportion	fees and charges related to ground transportation incurred during student recruitment such as taxi, car and/or public transportation both for employees and prospective students and their families
534580	Recruit - Travel Hospitality/Food	other travel expenditures incurred during student recruitment such as hotel, meals and space fees both for employees and prospective students and their families
534600	Faculty Recruiting	expenditures incurred for the recruitment of faculty such as employment listings, travel and cost of hospitality
534700	Living Expense - Foreign Visitors	costs incurred for housing and other living expense, e.g., car rental or household supplies for a foreign faculty, researcher or other visitor
535000	**Communications & Shipping Control**	
535100	Telephone	charges for in-office phone service and other land lines
535110	Cell Phone Charges	cost of cell phone services both billed directly and reimbursements
535150	Network Charges	charges for internet and other network connections including related incidental charges such as fiber maintenance
535300	Postage	expenditures for US mail service through the university mail room or individual postage machines or US post office
535350	Marketing - Mailhouse	postage charges and mailing fees outsourced to an external mailhouse or mailing service vendor
535400	Express & Shipping	expenditures for delivery services such as Bonnie Speed, FedEx and UPS
535410	Recruit - Postage Fees 1st Class	postage charges and mailing fees incurred during student recruitment
535450	Freight Expense	expenditures for delivery of major items that require contracting with a trucking or moving service
535460	Marketing - Lead Gen'l Postage	postage charges specifically for search of or marketing to prospective students
535500	Internal Moving	expenditures related to moving items within the campus performed by outside movers
536000	**Equipment Control**	
536200	Major Equipment-Operating Equipment	purchases of equipment costing over $5,000 except for automobiles and trucks, and building improvements (see description below)
536250	Major Equipment-Auto Trucks	purchases of any licensed vehicle
536400	Building Addition Improvements	purchase or replacement of any major equipment that would be considered part of the building such as the main ventilation system, building-wide fire protection system and the clock in the Biomedical Research Building tower
536420	Amortization - Prior Year	For Plant Accounting Use Only
537000	**Rental Control**	
537100	Equipment Rental	charges for the short-term use (less than a year) of equipment - the university does not take ownership of the equipment
537190	Event - Transportation	transportation charges for university/school-sponsored events such as shuttle or taxi service and related parking fees
537200	Building Rentals	charges for rental/use of buildings, space, rooms and other facilities
538220	Indirect Cost Expense	For System Use Only
538320	Indirect Cost Expense	For System Use Only
538520	Indirect Cost Expense	For System Use Only
538720	Indirect Cost Expense	For System Use Only
538820	Indirect Cost Expense	For System Use Only

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Account	Title	Description
539000	**Expense Error Control**	
539990	Unknown Expense Class Default	default account for purchases through the AP system in which the account number given is an error - should be cleared on a monthly basis
541000	**Maintenance Materials & Supplies Control**	
541100	Maintenance Materials & Supplies	expenditures for materials and supplies used in the regular maintenance of university property
541200	Gas & Oil - Vehicles	expenditures for gas, oil and other regular maintenance supplies on university vehicles
542000	**Utilities - Control**	
542200	Natural Gas	For Facilities Use Only
542300	Chilled Water	For Facilities Use Only
542400	Electricity	For Facilities Use Only
542500	Water & Sewage	For Facilities Use Only
542600	Heat Steam Power	For Facilities Use Only
543000	**Maintenance & Repairs Control**	
543100	Moving Equipment - Maint Contracts	charges for maintenance contract on equipment that is not considered part of the building
543200	Moving Equipment - Maint & Repairs	charges for maintenance and repair expenditures on equipment that is not considered part of the building
543310	ADA Upgrades	expenditures for upgrade to building or equipment specifically for ADA purposes
543330	Elevator Refurbishment	expenditures for cosmetic upgrades or repair to an elevator
543340	Exterior Restoration	charges for restoration of the exterior of a building or other exterior property
543360	Public Area Renew & Misc Projects	expenditures for the renewal or refurbishing of public areas and other projects that pertain to public areas
543370	Other Facilities Maintenance	expenditures for other maintenance and repair of university facilities that are not covered by another account
543390	Fire Systems	expenditures for maintenance and repair of fire alarm and response equipment and systems
543500	Plant - Maintenance Contracts	expenditures for maintenance contracts on building services such as cleaning and pest control
543600	Plant Repairs - Purchases	expenditures to purchase materials for minor repairs
543700	Plant Repairs - Work Orders	charges from facilities (through the work management system) and the university movers for services rendered
543900	Security/Card Access Systems	expenditures for repair and maintenance of the card acess system and other security systems
543930	Roof Renewal & Replacement	expenditures for roof repair, renewal and replacement
550000	**Internal Transfers Control**	
550099	Internal Funds Transfer Out	amounts being transferred out (charged) in support of another department, management center or project
551000	**Insurance Control**	
551100	General Insurance	miscellaneous charges for insurance from either an outside vendor or the university risk management office
551200	Self-Insurance	For University Risk Management Office Use Only
551500	Student Health Insurance	health insurance charge for post doc's that are being picked up by the department/university
554000	**Administrative & Plant Charges Control**	
554100	Administrative Charges	charges to housing and auxiliaries for administrative support - usually allocated by the university budget office
554200	Plant Charges	charges to housing and auxiliaries for use of space - usually allocated by the university budget office
555000	**Taxes & Licenses Control**	
555100	Real Estate	taxes levied by the county on real property
555800	Licenses & Permits	fees charged for issuance of a license or permit
555900	Software Licensing Agreements	fees charged on licensing agreements allowing use of software
556000	**General Miscellaneous Control**	
556050	Fees - Miscellaneous	fees charged on items that do not fit any other classification - fees on VISAs and such should be in licenses & permits above
556100	Trustees Expenses	expenses incurred for members of the Board of Trustees
556110	Litigation	For General Counsel's Office Use Only
556200	Bad Debts	For Executive Office Use Only
556300	Loan Origination Fees	For Executive Office Use Only
556350	Lender Fees	For Executive Office Use Only
556400	Unallocated Expenses	for charges that need to be allocated to other areas - should be cleared out on a montly basis
556500	Inventory Adjustments	For Controller's Office Use Only
556600	Loss on Sale/Disposal of fixed Asset	For Plant/Debt Use Only
556700	Depr - Building & Improvements	For Plant/Debt Use Only
556701	Depr - Furniture & Fixtures	For Plant/Debt Use Only
556702	Depr - Leasehold Improvements	For Plant/Debt Use Only
556703	Depr - Leases	For Plant/Debt Use Only
556704	Depr - Library Books	For Plant/Debt Use Only
556705	Depr - Equipment	For Plant/Debt Use Only
556706	Depr - Software	For Plant/Debt Use Only
556707	Depr - Computer > $5,000	For Plant/Debt Use Only
556708	Depr - Telephone System	For Plant/Debt Use Only
556709	Depr - Vehicles	For Plant/Debt Use Only
556800	Safekeeping - Custodial Services	For Executive Office Use Only
556850	Banking Services	fees incurred for services provided by a bank
557000	**Interest Paid Control**	
557300	Plant	For Plant/Debt Use Only
557400	Interest Paid To Current Fund	For Plant/Debt Use Only

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Account	Title	Description
558000	**Provision for Reserves Control**	
558100	Dormitory - Building	For Controller's Office Use Only
558200	Dormitory - Furniture & Fixtures	For Controller's Office Use Only
558250	Equipment Provision - Food Service	For Controller's Office Use Only
558500	Major Equipment	For Controller's Office Use Only
558600	Vacation Accrual - Administrative Depts	For Controller's Office Use Only
565000	**Loan Fund Princ & Int Cancellation Control**	
565010	Principal Cancellation	For Student Loan Use Only
565020	Princ Cancel - Death	For Student Loan Use Only
565030	Princ Cancel - Disability	For Student Loan Use Only
565040	Princ Cancel - Bankruptcy	For Student Loan Use Only
565050	Princ Cancel - Uncollectible	For Student Loan Use Only
565060	Princ Cancel - Public Elementary	For Student Loan Use Only
565070	Princ Cancel - Public Higher Education	For Student Loan Use Only
565080	Princ Cancel - Private Elementary	For Student Loan Use Only
565090	Princ Cancel - Private Higher Education	For Student Loan Use Only
565100	Princ Cancel - Professional Dentistry	For Student Loan Use Only
565110	Princ Cancel - Professional Nursing	For Student Loan Use Only
565120	Princ Cancel - Professional Medicine	For Student Loan Use Only
565130	Princ Cancel - Military	For Student Loan Use Only
565140	Princ Cancel - Teaching Services	For Student Loan Use Only
565150	Prin Canc - Military - post-72	For Student Loan Use Only
565160	Princ Cancel - Law Enforcement	For Student Loan Use Only
565170	Prin Cancel - Intervention Services	For Student Loan Use Only
565180	Princ Cancel - Closed Schools	For Student Loan Use Only
565190	Princ Cancel - Other	For Student Loan Use Only
565200	Interest Cancellation	For Student Loan Use Only
565210	Int Cancel - Teaching & Professional	For Student Loan Use Only
565220	Int Cancel - Death	For Student Loan Use Only
565230	Int Cancel - Disability	For Student Loan Use Only
565240	Int Cancel - Bankruptcy	For Student Loan Use Only
565250	Int Cancel - Handicapped	For Student Loan Use Only
565260	Int Cancel - Military	For Student Loan Use Only
565270	Int Cancel - Teaching Services	For Student Loan Use Only
565280	Int Cancel - Military -post 72	For Student Loan Use Only
565290	Int Cancel - Volunteer Services	For Student Loan Use Only
565300	Interest Cancellation	For Student Loan Use Only
565310	Int Cancel - Law Enforcement	For Student Loan Use Only
565320	Int Cancel - Intervention Services	For Student Loan Use Only
565330	Int Cancel - Nursing/Medical Tech	For Student Loan Use Only
565340	Int Cancel - Closed Schools	For Student Loan Use Only
565500	Collection Fees	For Student Loan Use Only
565510	Credit Bureau Fees	For Student Loan Use Only
565520	Administrative Overhead	For Student Loan Use Only
565530	Princ Cancal - Assignment	For Student Loan Use Only
565540	Int Cancel - Assignment	For Student Loan Use Only
566000	**Principal & Interest**	
566010	Principal Paid	For Plant/Debt Use Only
566020	Interest Expense	For Plant/Debt Use Only
566030	ARO Accretion	For Plant/Debt Use Only
571000	**Scholarships Control**	
571100	Tuition & Fees	student aid both funded and unfunded that has been awarded to cover tuition and student fees
571200	Stipends	student aid given in the form of a stipend that does not require the student to perform any service
572000	**Fellowships/Trainees Control**	
572100	Predoc Fellow - Stipends	stipends paid to students in compensation for their work in labs and on research
572150	Predoc Fellow - Foreign	stipends paid to foreign students in compensation for their work in labs and on research
572200	Predoc Fellow - Tuition & Fees	cost of tuiton and fees paid for students in compensation for their work in labs and on research
572500	Postdoc Fellow - Stipends	stipends paid to non-student fellows in compensation for their work in labs and on research
573000	**Prizes & Awards Control**	
573100	Prizes and Awards	cost of prizes and awards given to both students and non-students
575000	**Emergency Loans Control**	
575100	Emergency Loans - Undergrad	For Executive Office Use Only
581000	**Restricted Funds Control**	
581100	Restricted Funds	For OSPA Use Only
581200	Sponsored Project Support	For OSPA Use Only
582000	**Billings to Other Depts Control**	
582100	Internal Billings - Salaries	charges to/from other departments to cover salaries
582110	Salary Support - Endow Mgmt	For Controller's Office Use Only
582120	Salary Support - Debt Mgmt	For Controller's Office Use Only

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Account	Title	Description
582130	Internal Billings - Rentals	charges to/from other departments to cover space and equipment rental
582140	Internal Billings- Machine Pts	charges to/from other departments to cover machine parts
582150	Internal Billings - Contracts	charges to/from other departments to support of contracted services
582160	Internal Billing -Non-Contract	charges to/from other departments to cover services not under contract
582500	Internal Billings - Supplies	charges to/from other departments to cover supplies
582600	Internal Billings - Services	charges to/from other departments to cover services
582650	Internal Bill - Wind Gen Elect	charges to/from other departments to cover services from wind turbine generated electricity
582670	Internal Billings - Comp Supplies	charges to/from other departments to cover computer supplies
582690	Internal Billings - Mail	charges to/from other departments to cover postage and other mail services
582700	Internal Bill - Dively Center	charges to/from other departments to cover space, parking and other services related to use of Dively Center
582710	Internal Billings - Phone Services	charges to/from other departments to cover telephone service
582720	Internal Billings - Phone Work	charges to/from other departments to cover work on phones and phone lines
582800	Internal Bill - Admin Credits	offset charges to other departments to cover administrative services
582900	Plant Credits	offset charges to other departments to cover plant expenditures
583000	**Overexpended Salary & Support**	
583200	Research	facilitate transfers to/from projects and cost share for overexpenditures related to research
583300	Special Programs	facilitate transfers to/from projects and cost share for overexpenditures related to special projects
583500	Traineeships	facilitate transfers to/from projects and cost share for overexpenditures related to traineeships
583800	Misc. Grants	facilitate transfers to/from projects and cost share for overexpenditures related to other grants not identified above
588000	**Miscellaneous Sales Control**	
588100	Misc. Sales-Dept, Supp, Serv	income from sales of departmental supplies and/or services to an external source - may only be passing through cost
588110	Tele. Ser. External	income from sales of telephone services to an external source - may only be passing through cost
588130	Leases/Rental-External	income from rental of space or equipment to an external source - may only be passing through cost
588150	Contracts-External	income from other contracted services to an external source - may only be passing through cost
592000	**Library Material - Electronic**	
592100	Lib Mtrl - Electronic/Online C	For Library Use Only
592200	Lib Mtrl - Electronic/Online S	For Library Use Only
592300	Lib Mtrl - New Elec/Online Ser	For Library Use Only
593000	**Library Materials - Serials Cn**	
593100	Library Materials - Serials	For Library Use Only
593200	Library Materials - New Serial	For Library Use Only
594000	**Cost of Sales Control**	
594150	Cost Of Sales-Office Supplies	For Printing Services Use Only
594250	Cost Of Sales-Stores	For One-to-One Fitness Use Only
595000	**Library Materials - Bind Control**	
595100	Library Materials - Bind	For Library Use Only
596000	**Library Materials - Micr Control**	
596700	Books	For Library Use Only
597000	**Library Materials - Mono**	
597100	Library Matls-Mono	For Library Use Only
597700	General and Reference	For Library Use Only
598000	**Library Materials - General**	
598700	Materials	For Library Use Only
598710	Bindery	For Library Use Only
599000	**Other Direct Expense Funded**	
599010	Advertising/Public Relations	cost of advertising and public relations services that are not directly related to the university's core purposes
599020	Alcoholic Beverages	cost of alcoholic beverages at a university sponsored event or for university business - not allowed to be charged to grants
599030	Alumni Activities	cost of alumni activities not directly related to fund raising
599040	Bad Debts	For Controller's Office Use Only
599060	Commencement/Convocation	cost of conducting the commencement ceremony and the convocation ceremony including any related events
599080	Pension Costs	For Controller's Office Use Only
599090	Institution-Furnished Auto	cost of a vehicle furnished to an employee that is not exclusively used on-campus and/or during business hours
599100	Contingency Provisions	For Controller's Office Use Only
599110	Legal Expenses	fees paid for legal/attorney services to an outside firm or individual - does not include fees for filing or immigration services
599120	Donations & Contributions	gifts given to an outside organization - any funding given for a cause or purpose internal to the university should go through a transfer account
599130	Entertainment Costs	costs for an activity that would be considered recreational or for amusement such as orchestra tickets or golf fees - MUST BE INCURRED FOR A BUSINESS PURPOSE
599140	Fines & Penalties	cost for fines and penalties that are not business related or deductible expenditures such as a parking ticket or late fees on a government report

Case Western Reserve University

Chart of Account - Expenses

At 1/31/11

Account	Title	Description
599150	Goods/Services-Personal	costs of providing goods and/or services to an employee that would be considered personal in nature such as cleaning service for a personal residence or dry cleaning expenses, usually all or a portion of costs are considered taxable income to the employee
599160	Housing & Personal Living	costs of providing housing or personal living space to an employee, usually all or a portion of costs are considered taxable income to the employee
599170	Insurance & Indemnif	costs of providing insurances and/or other professional services to an employee that are outside the standard benefit offerings, usually all or a portion of costs are considered taxable income to the employee
599180	Interest	interest paid for an employee or student on a personal debt, usually all or a portion of costs are considered taxable income to the employee or student
599190	Fund Raising	fees paid for professional fundraising services such as the call center charges or consulting on a fundraising campaign
599200	Investment Mgmt.	For Controller's Office Use Only
599210	Lobbying	cost for activities to influence government legistration, usually used by the government relations office
599220	Membership Costs	charges for membership (both university and individual) in an association/organization that is not affiliated with a profession or trade, e.g.,The Union Club, The Club at Key Center or The Shoreby Club - business expenses/events incurred in these clubs such as an alumni event or lunch with a prospective employee should not be charge here
599240	Recruiting	cost of recruiting for purposes that are not directly related to the university's core businesses
599250	Selling & Marketing	cost of marketing and sales for purposes that are not directly related to the university's core businesses
599260	Severance Pay	For Controller's Office Use Only
599270	Student Activity Costs	cost of student activity fees to student groups and events for students that are not directly related to the university's core businesses
599290	Trustee Travel/Subsist	For Executive Offices Use Only
601100	**CAP Funded**	For Plant Accounting Use Only
601200	**CAP Available**	For Plant Accounting Use Only