

**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

**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*

**PAGE 2 - EXPENSES**

**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/REMOT 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