FY2020 ANNUAL PLANNING – Account Numbers

The following account numbers should be used for specific transactions as outlined.

ACCOUNT 400000 – FUND BALANCE
- Use to budget your fund balance needed to cover budgeted expenses (all funds but 3xxxx).
- Need to use if budgeted expenses are greater than budgeted revenue.
EXAMPLE:
- Local fund balance of $20,000 (with no expected new revenue) will be used to purchase computer equipment.
- Budget fund balance to be used in 400000 and the expense in proper expense account.

ACCOUNT 715000 – OTHER ADDITIONS/DEDUCTIONS
- Use to build your fund balance for approved future use.
- Budgeted revenue exceeds budgeted expenses in current year with approved plan to spend in future.
- Needs prior approval.
EXAMPLE:
- Department to build reserve for planned program launch or new position in future fiscal year.
- Budget amount to be saved in account 715000.

INTRA-DEPARTMENT TRANSFERS (Transfers from within the same unit)
ACCOUNT 490000 – To budget a transfer in coming from a department within your unit
ACCOUNT 722000 – To budget a transfer out from a department within your unit.
- NEED TO NET TO ZERO WITHIN YOUR UNIT
- Fund range 10000-29999
EXAMPLE:
- Transfer of cash from Dean’s department to academic department to cover a technology request.
- Academic department would budget anticipated revenue in account 490000.

INTER-DEPARTMENT TRANSFERS (Transfers between different units)
ACCOUNT 491000 – To capture revenue received from a unit outside of your unit
ACCOUNT 721000 – To budget a transfer out going to a unit outside of your unit
- Use to budget Premium Service Agreements being covered with local funds.
- Fund range 10000-29999
EXAMPLE:
- Chemistry and Engineering are hosting an event for new graduate students. Engineering is managing all the event details. Chemistry agrees to transfer dollars to support the event.
- Chemistry will budget the transfer out in account 721000.
- Engineering will budget the transfer in account 491000.
**ACCOUNT 628000 – PARTICIPATION FEE**
- A 15.8% participation fee is charged on all primary unit unrestricted revenue sources.
- Primary Units/Auxiliary Units budget in account 628000.
- Local funds only (10000-29999).
- Appropriated (3xxxx) targets will be net of participation fee.

**ACCOUNT 629000 – SERVICE UNIT ALLOCATION**
- Share of services provided to primary units.
- Primary Units/Auxiliary Units budget in account 629000.
- Local funds only (10000-29999).
- Appropriated (3xxxx) targets will be net of service unit allocation.
- *Do not use* to budget Premium Service Agreement amounts (see Inter-Department Transfers, account 721000).

**ACCOUNT 484000 – ESTIMATED INDIRECT COST RECOVERY (F&A)**
- This is your distribution of indirect cost recovery.
- Budget in account 484000 under local funds (2xxxx).
- Subject to the 15.8% Participation Fee.
- Instructions on how to run a query and report to review your indirect costs is on the Resource Planning & Allocation website, in the MIRA Magnified: Facilities and Administrative Costs and Distributions document.
- Two years of indirect cost data is also available on the Model Statement.

**ACCOUNT 626000 – ONLINE PROGRAM MANAGEMENT (OPM) FEE**
- For Primary Units with OPM agreements.
- Budget the Pearson payment in account 626000.
- This amount will be mapped to the OPM waiver line on the Model Statement.
- Appropriated funds only (3xxxx).
<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>USE</th>
<th>WHO</th>
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| 400000 – Cash Balance Dollars (Revenue) | For Budgeting Purposes ONLY  
Use to budget your fund balance needed to cover budgeted expenses  
(all funds but 3xxxx)  
Need to use if budgeted expenses are greater than budgeted | Primary/Auxiliary/Service Units |
| 715000 – Other Additions/Deductions | For Budgeting Purposes ONLY  
Use to build your fund balance for approved future use  
Budgeted revenue exceeds budgeted expenses in current year with  
approved plan to spend in future  
Needs prior approval | Primary/Auxiliary/Service Units |
| 490000 – Transfers In           | For Budgeting Purposes ONLY  
To budget a transfer in coming from a department within your unit  
490000/722000 NEED TO NET TO ZERO IF WITHIN YOUR UNIT  
Fund range 10000-29999 | Primary/Auxiliary/Service Units |
| 722000 – Transfers Out          | For Budgeting Purposes ONLY  
To budget a transfer out from a department within your unit  
490000/722000 NEED TO NET TO ZERO IF WITHIN YOUR UNIT  
Fund range 10000-29999 | Primary/Auxiliary/Service Units |
| 491000 – Interdept Transfer     | For Budgeting Purposes ONLY  
To capture revenue received from a unit outside of your unit  
Fund range 10000-29999 | Primary/Auxiliary/Service Units |
| 491005 – Interdept Service      | For actual accounting transaction when a department on campus is  
providing a premium service | Primary/Auxiliary/Service Units |
| 721000 – Interdept Transfer     | For Budgeting Purposes ONLY  
To budget a transfer out going to a unit outside of your unit  
Use to budget Premium Service Agreements being covered with local funds  
Fund range 10000-29999 | Primary/Auxiliary/Service Units |
| 721005 – Interdept Service      | For actual accounting transaction when a department on campus is  
receiving a premium service | Primary/Auxiliary/Service Units |
| 628000 – Participation Fee      | For Budgeting Purposes ONLY  
To budget your department Participation fee  
A 15.8% participation fee is charged on all primary unit unrestricted revenue sources  
Local funds only (10000-29999)  
Appropriated (3xxxx) targets will be net of participation fee | Primary/Auxiliary |
| 628005 – Participation Fee      | For actual accounting transaction | Primary/Auxiliary |
| 629000 – Service Unit Allocation Cost | For Budgeting Purposes ONLY  
To budget your department Service Unit Allocation Cost  
Share of services provided to primary units  
Local funds only (10000-29999)  
Appropriated (3xxxx) targets will be net of service unit allocation  
Do not use to budget Premium Service Agreement amounts (see Inter-Department Transfers, account 721000) | Primary/Auxiliary |
| 629005 – Service Unit Allocation Cost | For actual accounting transaction | Primary/Auxiliary |
| 484000 – Indirect Cost          | For Budgeting Purposes ONLY  
Your distribution of indirect cost recovery  
Budget using a local fund 2xxxx | Primary Units |
| 626000 – Online Program Management (OPM) Fee | For Budgeting Purposes ONLY  
Budget the Pearson payment in account 626000  
This amount will be mapped to the OPM waiver line on the Model Statement  
Appropriated funds only 3xxxx | Primary Units with OPM agreements |
| 626005 – Online Program Management (OPM) Fee | For actual accounting transaction when paying a 3rd party vendor a fee for online class marketing and support  
Appropriated funds only 3xxxx | Primary Units with OPM agreements |