FY2024 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 excluding 3xxxx range).
- 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 going 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.
- Dean’s department would budget anticipated transfer out in account 722000.
- Academic department would budget the 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>
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<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 3xxxxx)  
  • 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  
  • Bugeted 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 going to 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 department 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 (3xxxxx) 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 (3xxxxx) 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 3xxxxx | 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 3xxxxx | Primary Units with OPM agreements        |