

Bowling Green State University

FMS Account Codes

Business Unit: BGSUN

Account Rollup

Income Statement Accounts

All Revenue

Investment Income

48840	Investment Income
48850	Interest Income
48854	Federal Contribution
48900	Temporary Investment Income
48903	Other Investment Income
48908	Gain/(Loss) - Investment Sales
48909	Adjust Invest - Fair Mkt Value

Other Income

Misc. Other Income

40000	Revenue
40115	State Capital
40126	Obor Allocation
40140	Obor Equipment
40150	UG Instructional Fee Winter
40151	UG Non-Resident Fee Winter
40152	UG General Fee Winter
40153	Grad Instructional Fee Winter
40154	Grad Non-Resident Fee Winter
40155	Grad General Fee Winter
40264	Res Hall Technology - Any
40274	UG Tech Fee Summer
40275	UG Tech Fee Fall
40276	UG Tech Fee Spring
40277	G Tech Fee Summer
40278	G Tech Fee Fall
40279	G Tech Fee Spring
40290	UG Tuition-College Crdt + Sumr
40291	UG Tuition-College Crdt + Fall
40292	UG Tuition-College Crdt+Spring
40293	UG Gen Fee-College Crdt + Sumr
40294	UG Gen Fee-College Crdt + Fall
40295	UG Gen Fee-College Crdt+Spring
40296	UG Career Center Spcl Fee Sumr
40297	UG Career Center Spcl Fee Fall
40298	UG Career Ctr Spcl Fee Spring
40305	NSLC Verification Surcharge
40310	CEE Miscellaneous
40350	Discount Waiver
40410	Bg1 Card Services
41000	Contributions - Principal
41010	Contributions - Income
41020	Pledge Revenue - Principal
41030	Pledge Revenue - Income
41040	Premiums - Principal

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41050	Premiums - Income
41100	Change in CSV of Life Insuranc
41150	Change in Value of Split Inter
41200	Other Non Gifts - Income
41300	Gift In Kind Revenue
41400	Interest and Dividend Income
41500	Realized Gain/Loss
41600	Unrealized Gain/Loss
41700	Undist Pooled Invest Int/Div
41710	Undist Pooled Invest RealG/L
41720	Undist Pooled Invest UnrealG/L
41800	Administrative Fee Income
41900	Miscellaneous Income
42110	Room Rentals-Students
42120	Room Rentals-Apartments
42125	Greek Village Room Fees
42130	Greek Village Parlor Fees
42150	Room Rentals-Conference
42199	Room Rentals-Other
42200	Facility Income
42300	Rental Income
42301	Rental - Equipment
42302	Rental - Transportation
42400	Green Fees
42500	Ice Arena Income
43100	Student Activities
43400	Event, Program, Etc. Income
43410	Special Events
43430	Conference Income
43530	Public Service Activities
43531	Other Sources - Personnel
44410	Grants & Contracts
44411	Recovery On Government Program
44413	Perkins Overhead Reimbursement
44440	Bgsu Foundation
44441	Bgsu Foundation - Personnel
44445	Alumni Association
45268	Photo Identification
45330	Radio And Television
45340	Child Developmennt Center
45350	Audio Visual Services
45360	Library
45500	Administrative Services
45650	Student Health Services
45680	Memberships
45700	Telecomm Services
45800	Parking Income
46100	Advertising Income

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46283	Health Sciences
46350	Commission Income
46500	Sales
46520	Merchandise Sales
46540	Ticket Sales-Door/Gate Receipt
46541	Ticket Sales-Season
46631	Catering Sales
46651	Pharmacy Sales - Employees
46652	Pharmacy Sales - Students
46653	Pharmacy Sales -General Public
46737	Rec Sports Deferred Revenue
46738	Rec Sports Accounts Receivable
46740	Vending Income
46750	Concession Income
46810	Stadium Suite/Club
46820	Sponsorship Income
46830	Sports Schools
46840	Licensing Income
46900	Program Sales
46950	Program Income-Grants
47000	Departmental Charges
47020	Forfeitures
47030	University Overhead Charges
47060	University Penalties and Fines
47605	Fee Income
47615	Laundry Fee Income
47980	Internal Programming Support
48010	Indirect Cost Recovered
48020	Grants Residual Funds
48051	Insurance Claim Reimbursement
48055	Sale Of Equipment
48080	General Fee Allocated
48090	Bond Proceeds
48502	Service Charge Income
48508	Pouring Rights
48600	Lease Revenue
48745	ATM Income
48802	Contract Health Payroll Deduct
48804	Contract Dental
48815	Classified Cobra
48820	Employee Contribution
48830	Royalty Income
48982	Interdepartmental Revenue Proj
49000	Miscellaneous Income
49020	Bad Debt Recoveries
49100	Cash Over/(Short)
49688	Mac/Ccha Distribution
49689	NCAA Distribution

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49960	Agency Fund Income
49999	Legacy Revenue Rollup
84800	Land Additions
84810	Infrastructure Additions
84830	Building Additions
84850	Equipment Additions
84856	Library Book Additions
84857	Capitalized Interest Additions
84880	CIP Additions
84900	Bond Additions
84950	Lease Additions

State Appropriations

40110	State Instructional
40127	Federal Stimulus Income - SSI
40201	Graduate Instructional Summer
40202	Graduate Instructional Fall
40203	Graduate Instructional Spring
40204	UG Distance Program Summer
40205	UG Distance Program Fall
40206	UG Distance Program Spring
40207	Grad Distance Program Instr Sm
40208	Grad Distance Program Instr Fa
40209	Grad Distance Program Instr Sp
40210	UG Instructional Fee Summer
40211	UG Instructional Fee Fall
40213	UG Instructional Fee Spring
40214	Grad Instruction Other Summer
40215	Grad Instuction Other Fall
40216	Grad Instuction Other Spring
40217	Grad General Fee Other Summer
40218	Grad General Fee Other Fall
40219	Grad General Fee Other Spring
40220	UG General Fee Summer
40221	UG General Fee Fall
40223	UG General Fee Spring
40225	Graduate General Fee Summer
40226	Graduate General Fee Fall
40227	Graduate General Fee Spring
40228	Univ Grad Services Summer
40229	Univ Grad Services Fall
40230	Univ Grad Services Spring
40231	Facility Fee Fall
40233	Facility Fee Spring
40234	UG DL Program Tech Fee Summer
40235	UG DL Program Tech Fee Fall
40236	UG DL Program Fee Spring

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Account Rollup

40237	Graduate DL Prog Tech Fee Summ
40238	Graduate DL Prog Tech Fee Fall
40239	Graduate DL Prog Tech Fee Sprg
40240	UG Non-Resident Fee Summer
40241	UG Non-Resident Fee Fall
40243	UG Non-Resident Fee Spring
40247	Grad Distance Prog Non-Res Sm
40248	Grad Distance Prog Non-Res Fal
40249	Grad Distance Prog Non-Res Spr
40250	Program Fees - Summer
40251	Grad Other Non Res Summer
40252	Grad Other Non Res Fall
40253	Grad Other Non Res Spring
40254	UG Distance Prog Non-Res Sm
40255	UG Distance Prog Non-Res Fal
40256	UG Distance Prog Non-Res Spr
40257	Graduate Non Res Summer
40258	Graduate Non Res Fall
40259	Graduate Non Res Spring
40260	UG Career Success Fee Summer
40261	UG Career Success Fee Fall
40263	UG Career Success Fee Spring
40265	UG Counseling Ctr Fee Summer
40266	UG counseling Ctr Fee Fall
40267	UG Counseling Ctr Fee Spring
40268	Grad Counseling Ctr Fee Summer
40269	Grad Counseling Ctr Fee Fall
40270	Grad Counseling Ctr Fee Spring
40271	Graduate Career Success Summer
40272	Graduate Career Success Fall
40273	Graduate Career Success Spring
40280	UG Excess Credit Income-Summer
40281	UG Excess Credit Income - Fall
40283	UG Excess Credit Income-Spring
40285	Grad Embanet Fee Income
40288	Graduate Excess Credit
40301	Application Fee
40302	Registration Fee
40303	Matriculation Fee
40304	Non-Credit Instruction Fee
40309	Course Fee Income
40500	G eCampus/AP Tuition Summer
40501	G eCampus/AP Tuition Fall
40502	G eCampus/AP Tuition Spring
40520	G eCampus/AP Non-Res Summer
40521	G eCampus/AP Non-Res Fall
40522	G eCampus/AP Non-Res Spring
40525	DPT Instructional Fall

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Account Rollup

40526 DPT Instructional Spring
40527 DPT Instructional Summer

All Expense

A. Personnel

Salaries

51000 Personnel Budget Only
51010 Full-Time Faculty - Reg Term
51011 Full-Time Faculty - Summer
51020 Full-Time Contract Admin
51030 Full-Time Classified-Perm
51110 Part-Time Faculty - Reg Term
51111 Part-Time Faculty - Summer
51120 Part-Time Contract Admin
51230 Graduate Assistants
51231 Graduate Assistants - Summer
51235 Post Doctorals
51240 Resident Advisors
51260 Faculty Overloads
51270 Out of Base Stipends
51300 Sick Leave
51310 FIL
51530 Part-Time Classified
51540 Overtime
51550 Supplemental Payments
51600 Student Wages/Payroll
51610 Student Workstudy
51620 Workstudy - America Reads
51700 Salary Letters of Appointment
51898 Salary Chargebacks
51989 Carryover Personnel

FRINGES

52000 Fringe Benefits Budget Only
52010 STRS Retirement STRS Contract
52020 OPERS Retirement PERS
52030 OPERS Law Enforcement Retirement
52050 Pension Expense-GASB 68
52100 Medicare
52200 Workers Compensation
52300 Unemployment Compensation
52410 ARP - STRS Retirement
52420 ARP - OPERS Retirement
52500 Health Care
52600 Life Insurance - Contract
52650 Life Insurance - Hourly
52700 Instruct Fee Waived-Employee
52710 Instruct Fee Waived-Dependent

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Account Rollup

52800 Parking Fee Waived

52898 Fringe Charge Back

Operating Budget Accounts

Supplies

53000 Supplies Budgetary Only

53100 Supplies

53200 Computer Supplies

53210 Computer Software

53300 Copiers

53340 Library Supplies

53400 Instructional Supplies*

53450 Research

53600 Maint/Custodial Supplies

53610 Fuel

53700 Uniform and Persnl Safty Equip

53800 Athletic Supplies/Equipment

53840 Animal Related

53900 Misc Supplies

Travel & Entertainment

54000 Travel & Entertainment Budget

54010 Professional Development/Train

54020 Travel/Meals/Cultivation

54040 Travel Meals

54050 Mileage/Car Allowance

54100 Interviewing & Recruiting

54200 Team Season Expense

54300 Business Meals

54400 Programming

54700 Moving Expenses

54800 Stewardship Events

54810 Gifts-Premiums & Flowers

54820 Meetings Expense

Communications

55000 Communications Budget Only

55100 Dues/Memberships

55120 Certificate Renewal

55200 Printing

55300 Advertising

55301 Position Vacancy Ad

55400 Telephone and Communications

55430 Cell Phone

55500 Postage

55600 Exhibition Shipping

55700 Shipping

Maintenance & Repairs

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Account Rollup

56000 Maintenance & Repairs Budget
56100 Maint & Repairs Buildings
56150 Maintenance Labor Expense
56200 Maintenance and Repairs
56300 Building/Facilities Rental

Purchases for Resale

57000 Purchases for Resale Budget
57100 Purchases for Resale

Equip-Library-Misc

58000 Equip-Library-Misc Budget
58010 Compensation NonPayroll (1099)
58015 Ptrship Agreement Payments
58020 Non-Taxable-Purchased Services
58025 Legal
58030 Computer Software and Consulti
58035 Audit/Accounting Fees
58040 Credit Card Fees
58050 Bank Service Charges
58060 Administrative Fee
58300 Subscriptions/Publications
58301 Subscription Leases
58400 Game Guarantees
58410 Medical Insurance
58500 Capital Equipment Over \$3500
58510 Equipment Leases & Purchases <
58520 Equipment - External Lease
58530 Miscellaneous Furnishings
58540 Gift in Kind Expense
58600 Financing Costs
58700 Land & Buildings
58750 Insurance
58800 Indirect Costs Recovered - Res
58860 Bad Debt Expense
58865 Net Present Value Expense
58870 Cash Shortage
58880 Collection Costs
58885 Background Checks
58890 Real Estate Tax
58898 Chargebacks
58900 Other Expenses
58910 Subcontract 1
58915 Subcontract 1 > \$25,000
58920 Subcontract 2
58925 Subcontract 2 > \$25,000
58930 Subcontract 3
58935 Subcontract 3 > \$25,000
58940 Subcontract 4

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Account Rollup

58945	Subcontract 4 > \$25,000
58950	Subcontract 5
58955	Subcontract 5 > \$25,000
58960	Subcontract 6
58965	Subcontract 6 > \$25,000
58970	Subcontract 7
58975	Subcontract 7 > \$25,000
58976	Subcontract 8
58977	Subcontract 8 > \$25,000
58978	Subcontract 9
58979	Subcontract 9 > \$25,000
58980	Internal Programming Support
58988	Budget Carry Over-Operating

Scholarships

58001	Scholarship Budget
58100	Student Aid Awards
58105	Scholarships
58110	Stipends (Non-Srvc Doctorals)
58120	Book Allowance
58130	Approved Room and Meal Plan
58140	Stu Aid Inst & Gen Fee Waived
58150	Student Aid Instr Fee Waived
58155	Fee Waivers
58160	Student Aid General Fee Waived
58170	Student Aid Out-of-State
58175	Spc Grad Out-of-St Fee Waiver
58180	Student Aid Other Fee Waived
58190	Student Aid Fee Waiver
58240	University of Toledo-Fees
58290	Scholarships
58292	Awards
58294	Grants
58295	Miscellaneous Fee Waiver

Fee Waivers

58002	Fee Waiver Budget
58200	GA/TF Instr Fee Waived
58205	Instr Fee Waived - Grad Alloca
58210	GA/TF Non-Resident Fee Waived
58215	GA Non-Res Fee Waived-Grad All
58220	GA/TF General Fee Waived
58230	GA/TF Other Fee Waived

Loans

59000	Other Expenses Budgetary
59010	Loan Cancellations & Write-Off
59100	Admin & Collection Costs-Loan
59200	Health Claims

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Account Rollup

59210	Health Care Fees
59300	Retirement of Bonds
59350	Interest on Bonds
59400	Interest - Leases/SBITAs
59999	Legacy Expense Rollup

Interdepartmental Charges

50000	Interdepartmental Charges
56400	Gas (Natural)
56401	Utilities
56410	Steam
56420	Electricity
56430	Water
56440	Sewage
56450	Waste Collection

Other Expenses

Other Deductions and Transfers

58850	University Overhead Charges
60000	Deductions - Transfer Bud Only
60100	Amortization of Debt - Trans
60200	Interest - Transfers
60300	Renewl and Replacement - Trans
60400	Leased Equip Transfers - Trans
60500	Other Transfers - Operating
60600	Other Transfers - Personnel
60700	Other Transfers - Fringes
60750	Debt Retirement Transfers
60765	Endowment Fund Transfers
60775	Plant Fund Transfers
60800	General Fees Allocated - Trans
60900	Other Deductions - Transfers
61100	Transfers to University
61200	Transfers to University-Capita
61300	Transfers to Alumni Associatio
61400	Transfers Between Foundation F
61450	Trnsfr btwn Fdn Funds -diff NA
61500	Transfer for Endowment Payout

Assets - Expense Related

70000	Asset Related Expense Bud Only
70100	Amortization Expense
70200	Loss/(Gain) on Asset Disposal
85800	Land Deletions
85810	infrastructure Deletions
85830	Building Deletions
85850	Equipment Deletions
85856	Library Book Deletions

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85857	Capitalized Interest Deletions
85880	CIP Deletions
85900	Bond Deletions
85950	Lease/SBITA Deletions
86800	Land Transfers
86810	Infrastructure Transfers
86830	Building Transfers
86850	Equipment Transfers
86856	Library Book Transfers
86857	Capitalized Interest Transfers
86880	CIP Transfers
86900	Bond Transfers

Parameters:

Business Unit : BGSUN

Account Type : EXPENSE, REVENUE

Description: This report displays all FMS account codes along with description and account rollup. User has option to choose which account types to include.

Last Modified: June 30, 2022