



FY2017-18

Chart of Accounts

August 15, 2017

Francis Marion University



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FRANCIS MARION UNIVERSITY

FY2017-18 Chart of Accounts

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FRANCIS MARION UNIVERSITY

GENERAL LEDGER ACCOUNT CODE DESCRIPTION

The General Ledger Account coding is a 16 digit code made up of the following major components:

Fund-Department-Object
 XXXXXX-XXXXX-XXXXX

Fund - Six Digit - This code identifies the following subcomponents and is an integral part chart of accounts structure in identifying GAAP and State Higher Education Fund Coding.

Digit Place (Left to right)

- X Fund Code Type (see above)
- XX GASB Net Asset Identifier (as deemed necessary)
- XXX Division
- XXXXXX Smallest Fund Breakdown

Department - Five Digits - This code identifies the following subcomponents and is an integral part of defining the oversight of the account, the mission purpose, and department this account is used for:

Digit Place (Left to right)

- X NACUBO Category
- XX Division Level
- XXX Subdivision/Major Department
- XXXXX Minor Department

Object Code - Five Digits - This code identifies the General Ledger Class (i.e. Assets, Liabilities, etc.) sub ledger class and delineated specific code where deemed necessary to enhance reporting and where required by GAAP. The general ledger classes are the first digit of the code and are broken down as follows:

- 1xxxx Assets
- 2xxxx Liabilities
- 3xxxx Fund Balance
- 4xxxx Revenue - Operating
- 5xxxx Revenue - Non-operating
- 6xxxx Expense - Salary
- 7xxxx Expense - Fringe
- 8xxxx Expense - Other Operating
- 9xxxx Expense - Unallocated Funds

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FRANCIS MARION UNIVERSITY

FUND CODE DESCRIPTION

The Fund Code is a six numeric code consisting of the following sub-classes

Digit Place (Left to right)

- X Fund Code Type (see above)
- XX GASB Net Asset Identifier (as deemed necessary)
- XXX Division
- XXXXXX Smallest Fund Breakdown

Ex. Fund 30100

- 3 Designated Fund
- 30 Designated Fund, General
- 301 Designated Fund, General, President Division
- 30100 Designated Fund, General, President Division, FMU Fund

Fund Code Type Description

- 1 General Funds
- 2 Auxiliary Funds
- 3 Designated Funds
- 4 Restricted - Expendable Funds
- 5 Restricted - Nonexpendable Funds
- 7 Capital and Debt Funds
- 9 Trust and Agency Funds

GASB Net Asset Identifier

This digit is only used in 4 Fund Code Accounts to identify accounts for Year-end Financial reporting purposes. The codes are as follows

- x0 & x1 General
- x2 & x3 Instructional
- x4 Research
- x5 & x6 Capital Projects
- x7 Scholarships
- x8 Loans

Division Descriptions

- x0 General
- x1 President Division
- x2 Academic Division
- x3 Administration Division
- x4 Business Affairs Division
- x5 Student Services Division
- x6 Development Division
- x7 Athletics Division
- x8 Public Affairs Division

Senior Staff Division Head

- President
- Provost
- VP for Administration
- VP for Business Affairs
- VP for Student Services
- VP for Development
- VP for Athletics
- Executive Director for Public Affairs

FRANCIS MARION UNIVERSITY

FUND CODE DESCRIPTION

Smallest Fund Breakdown

This is the identifier of the specific fund that has been setup.

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
General Funds		
General		
<i>General</i>		
100000	General	1-0000
Auxiliary Funds		
General		
<i>Business Affairs Division</i>		
204000	Outsourced Bookstore	2010
204001	Bookstore - FMU	2011
204002	Outsourced Dining Services	2020
204003	Dining Services - FMU	2021
204004	Outsourced ATM	2030
204005	Outsourced Vending	2031
204006	Outsourced Laundry Service	2034
204007	VACANT	
204008	Housing - FMU	2055
<i>Athletics Division</i>		
207000	Athletic Concessions	2025
Designated Funds		
General		
<i>General</i>		
300000	Investment - Principal & Interest	3000
300001	Investment - Income State Treasurer	3001
300002	Facilities Maintenance	3003
300003	Capital/Maintenance Reserve	3007
300004	Institutional Capital Project Fund	3008
300005	Program Enhancement	3009
300006	General Debt Service Funds	3010
300007	Deferred Revenue	3050
300008	FMU Regulated	3060
300009	Student Activity Fee Secondary Fund	3523
300010	Student Activities	3533
300011	FMU Athletic Scholarship	3900
300012	FMU Academic & Other Scholarships	3910

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
300013	FMU McNair Scholars	3912
300014	Heart of the Pee Dee Scholarship	3915
<i>President Division</i>		
301000	FMU Fund	3055
<i>Academic Division</i>		
302000	Psych Cont. Ed. Workshop	3278
302001	AP Calculus Summer Program	3290
302002	Biology Enhancement Fund	3300
302003	College & Career Readiness	3305
302004	Teaching Fellows	3310
302005	Partnership Districts	3312
302006	Education - Partner Districts	3313
302007	Center for the Child	3314
302008	Engineering Designated	3334
302009	Fine Arts Designated	3336
302010	Faculty Support Account	3337
302011	Math Lab Support	3347
302012	Math Enrichment Fund	3348
302013	School of Business Fund	3365
302014	Swamp Fox Writing Project	3368
302015	Office of Career Development Events	3480
<i>Administration Division</i>		
303000	Liaison Support	3075
303001	Residential Network Support	3110
303002	Servers and Systems Maintenance	3115
303004	ERP Funding Escrow	3605
<i>Development Division</i>		
306000	Alumni Association	3099
306001	Arts International Art Show	3295
306002	CO-OP Internships	3303
306003	Kelly Center - Projects	3304
306004	Kelly Center - Support	3308
306005	Florence Incubator	3309
306006	Events and Special Projects	3320
306007	Alumni Quasi Endowment	3326
306008	Strategic Action Plan for I-95 Corridor Project	3367
306009	Performing Arts Center - Programs	3700
306010	Performing Arts Center - Reserve Account	3785

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
306011	Performing Arts Center - Scholarships	3790
<i>Athletic Division</i>		
307000	Swamp Fox Supplement Fund	3120
307001	Athletic Department Support - Baseball	3121
307002	Athletic Department Support - Men's Basketball	3123
307003	Athletic Department Support - Women's Basketball	3124
307004	Athletic Department Support - Golf	3126
307005	Athletic Department Support - Men's Soccer	3127
307006	Athletic Department Support - Women's Soccer	3128
307007	Athletic Department Support - Softball	3130
307008	Athletic Department Support - Men's Tennis	3132
307009	Athletic Department Support - Women's Tennis	3133
307010	Athletic Department Support - Men's Track	3135
307011	Athletic Department Support - Women's Track	3136
307012	Athletic Department Support - Volleyball	3137
307013	Athletic Club - Volleyball	3145
307014	Athletic Camp - Baseball	3181
307015	Athletic Camp - Basketball, Men's	3183
307016	Athletic Camp - Basketball, Women's	3184
307017	Athletic Camp - Activities	3185
307018	Athletic Camp - Soccer, Men's	3187
307019	Athletic Camp - Soccer, Women's	3188
307020	Athletic Camp - Softball	3190
307021	Athletic Camp - Tennis	3192
307022	Athletic Camp - Volleyball	3197
307023	Jeri Porter - Bskball Camp	3206
307024	John Campbell Soccer Camp	3207
307025	Camp - Edwards Men's Basketball	3209
307026	Camp - Varsity Spirits	3210
307027	Camp - FCA Football	3211
307028	Camp - Pee Dee Pride	3219
307029	Camp - Senior Sports Classic	3222
307030	Camp - College Summit	3225
307031	Camp - Teach for America	3226
307032	Camp - YMCA H ₂ O Water Explosion	3227
307033	Camp - Upward Bound	3228
307034	Summer Camps Support	3230

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
307035	General Athletic Quasi Endowment	3325
Public Affairs Division		
308000	Marketing Support	3315
Restricted - Expendable Funds		
General		
Academic Division		
402000	ABC Quality Grant	4303
402001	ARCH Project Support	4307
402002	Burns, David Marshall Memorial Recital Series	4320
402003	Carter Lecture Series	4322
402004	VACANT	
402005	Enhanced Nursing Educ for Patients Living with Developmental Disabilities	4326
402006	Library Fund	4335
402007	McNair Center	4339
402008	Planning for the Future: Dev a 5-yr Plan for Wildsumaco Biological Station	4342
402009	Quattlebaum's Library Fund	4345
402010	SC DHHS Contract	4355-4356
402011	Solar Eclipse Workshop	4358
402012	Space Grant Management Award	4359
Development Division		
406000	Hope Health at FMU	4333
406001	Vernon Family Memorial Fund	4365
Athletic Division		
407000	Swamp Fox Golf Fund	4312
407001	Peach Belt NCAA Strategic Initiatives	4341
Instructional		
General		
420000	Endowment Income - Palmetto Professor of Biology '89	4023
420001	Endowment Income - Palmetto Professor of Business '88	4024

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
Academic Division		
422000	Center for the Child - Foundation	4016
422001	COE for College and Career Readiness	4017
422002	Center of Excellence-Foundation	4018
422003	Prep for Car in Math Sci	4146
422004	Coursepower Program Infrastructure Initiation	4021
422005	Gear Up	4099
422006	Hunter Faculty Enrichment	4120
422007	Nurse Educ - Veterans to BSN Program	4140
422008	Project CREATE	4147-4148
422009	Teacher Cadet Program	4175
422010	Teaching Fellows - Experience Funds - Freshmen & Junior	4176-4177
422011	Changing the Future of Primary Care	4015
422012	Nursing Workforce Diversity	4141
Administration Division		
423000	SC Technology Grant (TGP)	4156-4157, 4161
Business Affairs Division		
424000	Development Foundation Support	4045
Development Division		
426000	Foundation Support	4040
426001	Jackson (Bryan) Innovation Fund	4125
Research		
Academic Division		
442000	Digitization TCN-Collaborative Research-The Key to the Cabinet	4201
442001	Emerging Infections Disease Survey	4215
442002	INBRE (Idea Network of Biomedical Research Excellence)	4217
442003	Integrating Computation into UG Physics	4225
442004	Joint Faculty Agreement - UT - Battelle & FMU	4226
442005	Saving the History of Hobcaw Barony	4250
Capital		
Business Affairs Division		
454000	FY 16 Energy Efficiency Funds	3600
454001	Deferred Maintenance - FY 14 - Lottery 1:1	3610
454002	Deferred Maintenance - FY 15 - Lottery 1:1	3620

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
454003	2014-15 Proviso 118.16 FH Renovation	3630
454004	Library 201 Renovation	3650
454005	2014-15 Proviso 118.16 Classroom Reno	3690
Scholarships & Fellowships		
<i>General</i>		
470000	Palmetto Fellows Enhanced Scholarship	4409
470001	Palmetto Fellow	4410
470002	Life Enhanced Scholarship	4411
470003	Life Scholarship	4412
470004	Hope Scholarship	4413
470005	SC Need Based Grant	4414
470006	Academic Incentive Endowment Match	4415
470007	SC Need Based Grant for Foster Youth	4416
470008	SC National Guard College Assistance Program	4417
470009	Swamp Fox Campaign	4422
470010	Federal Work Study	4428
470011	Pell	4430
470012	Pell-Old Year	4431
470013	SEOG	4435
470014	U.S. Department of Energy Scholarships	4437
470015	U.S. Department of Health and Human Services - HRSA Scholarships	4438
470016	FMU Foundation Academic Scholarship	4440
470017	FMU Foundation Athletic Scholarships	4441
470018	FMU Foundation Annual Scholarships	4442
470019	Athletic - Beaty, Thomas L., Sr. Memorial Scholarship	4445
470020	Athletic - Doctor's Tennis Scholarship	4448
470021	Athletic - Dugout Scholarship	4452
470022	Athletic - Howell, Bob Memorial Track Scholarship	4458
470023	Joseph E. Heyward African-American Faculty & Staff Coalition Scholarship	4551
470024	Academic Exchange Program Clearing Account	4555
470025	Anastasi, Jeffrey S. Scholarship	4556
470026	Anderson, Bishop Bonar Memorial Scholarship	4558
470027	Anderson, Teresa C. Scholarship	4560
470029	Burley, Gerald Allen, Jr. Memorial Scholarship	4596
470033	Cramer, Eva & Emery Memorial Scholarship	4613

FRANCIS MARION UNIVERSITY

FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

SFB #	Department Description	Prior SFB
470037	Fickling, Arthur L. Memorial (Lion's Club) Scholarship	4642
470038	Realtor Association of the Greater Pee Dee/Ted Kulp Scholar	4656
470039	Florence County School Dist #2 Board of Trustees and Admin	4668
470040	Pee Dee Educators Federal Credit Union Scholarship	4672
470041	FMU Alumni Association Scholarship	4682
470042	Harlee, Ann Fulmore - UDC Scholarship	4702
470045	CCU & FMU Academic Exchange	4708
470047	Kappa Chi Chapter of Alpha Phi Alpha	4715
470048	Kassab, Adele Music Scholarship	4717
470049	Latta Community Center Scholarship	4727
470050	Pee Dee Chapter of SCACPA Scholarship	4787
470052	Stukes, Joseph T. History Scholarship	4854
470054	Vocational Rehabilitation H. B. Powell Scholarship	4877
470055	West Florence Rural Volunteer Fire Dept. Award	4890
470056	Xi Omicron Chapter of Delta Sigma Theta Sorority	4896
Loans		
<i>General</i>		
480000	HRSA - Nurse Faculty Loan Program	4901
480001	Perkins Loan	4905
480002	Perkins Loan Contra Account	4906
480003	J. R. Driggs	4910
480004	Kappa Alpha Psi	4915
480005	Lt. Rick Gould Memorial	4920
480006	HRSA - Nurse Faculty Loan Program Contra Account	
Restricted - Nonexpendable Funds		
Scholarships and Fellowships		
<i>General</i>		
570000	Palmetto Professor Endowments	5310
Capital and Debt Funds		
<i>General</i>		
<i>General</i>		
700000	Capital Net Asset Accounts	7000

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FUND CODE - SIX DIGITS

Fund Code Type

GASB Net Asset Identifier

Division

	SFB #	Department Description	Prior SFB
Capital			
General			
	750000	Medical and Health Sciences Complex	7620
	750001	Honor's Learning Center	7630
	750002	School of Business/School of Education Building	7635
	750003	Main Gateway Entrance	7640
	751000	Athletic Revenue Bond Debt Service Fund	8610
	751001	Athletic Revenue Bond Proceeds	8615
	751002	Institutional Bond Payment Account	8630
	751003	Institutional Bond Proceeds	8650
Trust and Agency			
General			
General			
	900000	Agency - General	
	900001	Agency - Science South	4357
	900002	Agency - NESAs	4336
	900003	Agency - Education Foundation	L7139 & L7140
	900004	Agency - Development Foundation	L7141
	900005	Agency - Housing Revenue	2050
	900006	Agency - Housing Operations Management	2056
	900007	Agency - Summer Repairs	2052 & 2053
	900008	Agency - Housing Operations Maintenance	2058

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE DESCRIPTION

The Department Code is a five numeric code consisting of the following sub-classes

Digit Place (Left to right)

- X NACUBO Category
- XX Division Level
- XXX Subdivision/Major Department
- XXXXX Minor Department

Ex. Biology Instruction Account = 12201

- 1 Nacubo Instruction Code
- 12 Academic Division Code within Instruction
- 122 Academic Division, College of Liberal Arts Subdivision within Instruction
- 12201 Academic Division, College of Liberal Arts Subdivision, Biology Minor Department

Nacubo Category Descriptions

- 0 General
- 1 Instruction
- 2 Research
- 3 Public Service
- 4 Academic Support
- 5 Student Services
- 6 Institutional Support
- 7 Physical Plant
- 8 Scholarships, Waivers, and Abatements
- 9 Auxiliaries

Division Descriptions

- x0 General
- x1 President Division
- x2 Academic Division
- x3 Administration Division
- x4 Business Affairs Division
- x5 Student Services Division
- x6 Development Division
- x7 Athletics Division
- x8 Public Affairs Division

Senior Staff Division Head

- President
- Provost
- VP for Administration
- VP for Business Affairs
- VP for Student Services
- VP for Development
- VP for Athletics
- Executive Director for Public Affairs

Subdivision Descriptions

General (Non-Division Specific)

- x00 General - General
- x01 General - Scholarships
- x02 General - 4% Waivers
- x03 General - Abatements
- x04 General - State Waivers
- x05 General - Scholarship, Waiver, Abatement - Adjustment

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE DESCRIPTION

Subdivision Descriptions

President Division

x10 President Division - General

Academic Division

- x20 Academic Division - General
- x21 Academic Division - General Academic Administration
- x22 Academic Division - College of Liberal Arts
- x23 Academic Division - School of Education
- x24 Academic Division - School of Business
- x25 Academic Division - School of Health Sciences

Administration Division

- x30 Administration Division - General
- x31 Administration Division - HR
- x32 Administration Division - Technology
- x33 Administration Division - Institutional Research
- x34 Administration Division - ADA
- x35 Administration Division - Counseling & Testing

Business Affairs Division

- x40 Business Affairs - General
- x41 Business Affairs - Accounting
- x42 Business Affairs - Financial Assistance
- x43 Business Affairs - Financial Services
- x44 Business Affairs - Purchasing
- x45 Business Affairs - Facilities
- x46 Business Affairs - Campus Police
- x47 Business Affairs - Auxiliaries

Student Services Division

- x50 Student Services - General
- x51 Student Services - Student Services

Development Division

- x60 Development Division - General
- x61 Development Division - Community Relations
- x62 Development Division - Alumni Relations
- x63 Development Division - Student Services

Athletics Division

- x70 Athletics Division - General
- x71 Athletics Division - Athletics
- x72 Athletics Division - Campus Recreation Services
- x73 Athletics Division - Auxiliaries
- x74 Athletics Division - Public Service

Public Affairs Division

- x80 Public Affairs - General

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE DESCRIPTION

- x81 Public Affairs - Marketing
- x82 Public Affairs - Printing
- x83 Public Affairs - Mailroom

FRANCIS MARION UNIVERSITY
DEPARTMENT CODE DESCRIPTION

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FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
GENERAL		
General		
General		
0000	General	000
Administration Division		
General		
03000	Employer Contributions	755
Business Affairs Division		
General		
04000	Capital Projects	700
04001	Depreciation	701
04002	Debt	700
INSTRUCTION		
President Division		
General		
11000	Instructional Events	084
Academic Division		
General Academic Admin		
12100	Contract Courses	023
12101	Technology Academics	072
12102	University Life	077
12103	Other Instruction	080
12104	Honors Program	074
12105	REAL Program	3800 series
College of Liberal Arts		
12200	Biology	005
12201	Chemistry	015
12202	English, Mod Lang, Philo	030
12203	Fine Arts	035
12204	History	040
12205	Mass Com	050
12206	Math	045
12207	Physics and Astronomy	060
12208	Political Sci & Geography	065
12209	Psychology	070
12210	Early Childhood Training	069

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
12211	Sociology	071
12212	Gender Studies	075
12213	International Studies	078
School of Education		
12300	Education	025
12301	Ed Contract Course	024
12302	Education Accreditation	026
School of Business		
12400	Business, Admin, & Econ	010
12401	AACSB Accreditation	011
	Computer Science Recruiting	012
School of Health Sciences		
12500	Physicians Assistant	058
12501	Nursing	056
12502	Speech Pathology	
Administration Division		
General		
13000	Employer Contributions	755
HR		
13100	Instructional Recruiting	081
13101	Late Spring	085
13102	Summer I	090
13103	Summer II	095
Business Affairs Division		
General		
14000	Instruction Support	083
Student Services Division		
Student Services		
15100	ROTC	067
RESEARCH		
Academic Division		
General		
22100	Research Support	
College of Liberal Arts		
22200	Research	101

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
School of Health Sciences		
22500	Research	101
Administration Division		
General		
23000	Employer Contributions	755
Business Affairs Division		
General		
24000	Instruction Support	083
Public Service		
Academic Division		
General		
32100	McNair Center	212
32101	McNair Center Research & Serv Grants	260
32102	Public Service	220
32103	Gender Awareness Week	235
32104	Lecture Series	210
32105	Center for the Child	222
32106	Science Fair	249
College of Liberal Arts		
32200	Center of Excellence-CCR	255
32201	Fiction Festival	223
School of Education		
32300	Center of Excellence	255
School of Business		
32400	Center for Econ Education	216
32401	Econ Forecasting	224
School of Health Sciences		
32500	ARCH	246
Administration Division		
General		
33000	Employer Contributions	755
Business Affairs Division		
General		
34000	Public Service Support	245
34001	NESA	220
34002	Science South	220

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
Development Division		
General		
36000	Perform Arts Center	218
Community Relations		
36100	NPLI	243
36101	Kelly Center	225
36102	Public Service	220
Athletics Division		
Public Service		
37400	Public Service	220
Academic Support		
President Division		
General		
41000	General Academic Events	340
Academic Division		
General		
42000	Dean of Graduate Programs	330
General Academic		
42100	Enrollment Management	309
42101	Rodgers Library	325
42102	Rogers Library-African American Collection	327
42103	International Collaboration	337
42104	Sabbatical Research Award	338
42105	Professional Development	350
42106	Faculty Governance Officers	317
42107	CASA	076
42108	All Campus Tutoring	079
42109	General Academic Support	307
College of Liberal Arts		
42200	Associate Dean College of Liberal Arts	332
42201	College of Liberal Arts	312
42202	Art Gallery	310
School of Education		
42300	School of Education	335

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
School of Business		
42400	School of Business	333
School of Health Sciences		
42500	School of Health Sciences	336
Administration Division		
General		
43000	Employer Contributions	755
43001	Academic Support	307
HR		
43100	Academic Support Recruiting	308
Technology		
43200	Network Operations and Systems	315
43201	Instructional Technology & Media	320
Business Affairs Division		
General		
44000	Academic Support	307
Public Affairs Division		
Marketing		
48100	Public Access 11	322
Student Services		
President Division		
General		
51000	Student Services Event	485
Academic Division		
General		
52000	Admissions	400
52001	Orientation	415
52002	Registrar	418
General Academic		
52100	Career Development	405
College of Liberal Arts		
52200	Artist Series	403
52201	Jazz Ensemble	431
52202	Fine Arts Choral Program	432

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

	Department #	Department Description	Prior Code
Administration Division			
General			
	53000	Employer Contributions	755
HR			
	53100	Student Services Recruiting	484
ADA			
	53400	ADA	480
Counseling & Testing			
	53500	Counseling & Testing	412
Business Affairs Division			
General			
	54000	Student Services Support	483
Financial Assistance			
	54200	Financial Assistance	409
Student Services Division			
General			
	55000	Dean of Students	423
Student Service			
	55100	Student Life	427
	55101	Multicultural & International Student Aff	429
Development Division			
Student Service			
	56300	Health Services	428
	56301	Alumni Services	
Athletics Division			
Athletics			
	57100	Athletics	436
	57101	Baseball	439
	57102	Basketball-Men	442
	57103	Basketball-Women	445
	57104	Cross Country-Men	448
	57105	Cross Country-Women	449
	57106	Golf	451
	57107	Soccer-Men	457
	57108	Soccer-Women	458
	57109	Softball	460
	57110	Tennis-Men	463

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
57111	Tennis-Women	466
57112	Track-Men	472
57113	Track-Women	473
57114	Volleyball	475
57115	Newsletter and Merch	477
Campus Rec		
57200	University Center Rec	424
57201	Campus Rec Services	425
57202	Cheerleading	
Public Affairs Division		
Marketing		
58100	Enrollment Marketing	407
Institutional Support		
President Division		
General		
61000	President's Office	505
61001	Board of Trustee	510
61002	Campus Events	515
61003	General Council	548
Academic Division		
General		
62000	Provost Office	520
General Academic		
62100	Accreditation Support	521
62101	SACS Support	522
Administration Division		
General		
63000	Employer Contributions	755
63001	VP for Admin	517
63002	Title IX Compliance	573
63003	Liaison Support	
HR		
63100	HR	574
63101	Institutional Recruiting	575

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
Technology		
63200	CIO	514
63201	Campus App & Data	564
63202	Telephone	590&591
Institutional Research		
63300	Institutional Research	519
Business Affairs Division		
General		
64000	VP for Buss Aff	550
64001	Institutional Support	568
64002	Cottage	565
64003	Service Reimbursements	595
Accounting		
64100	Accounting	554
64101	Loans	580
64102	General Institutional Expense	562
Financial Services		
64300	Financial Services	558
Purchasing		
64400	Purchasing	582
64401	Procurement Card	583
64402	Stockroom	586
Facilities		
64500	Motorpool & Charge Backs	570 & 571
Student Services Division		
General		
65000	VP for Student Affairs	518
Development Division		
General		
66000	Development	523
Community Relations		
66100	Community Relations	525
Public Affairs Division		
General		
68000	Public Affairs	545
Marketing		
68100	Website Development	546

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
Printing		
68200	Printshop Services	535 & 536
Mailroom		
68300	Mailroom Services	530 & 531
Physical Plant		
Administration Division		
General		
73000	Employer Contributions	755
Business Affairs Division		
General		
74000	Facilities Support	607
Accounting		
74100	Plant Property Insurance	625
Facilities		
74500	Facilities Mgmt Admin	605
74501	Building Maintenance	610
74502	Custodial Services	615
74503	Asbestos	619
74504	Grounds Maintenance	620
74505	Maintenance, Replacement & Repairs	626
74506	Utilities	630
74507	Natural Disaster	640
Campus Police		
74600	Campus Police	627
Scholarships, Waivers, & Abatements		
General		
Scholarship		
80100	FMU Scholarship - Athletic	800
80101	Ed Foundation Scholarship - Athletic	800
80102	Other Scholarship - Athletic	800
80103	FMU Scholarship - Academic	800
80104	Ed Foundation Scholarship - Academic	800

FRANCIS MARION UNIVERSITY

DEPARTMENT CODE - FIVE DIGITS

NACUBO Category

Division

Subdivision

Department #	Department Description	Prior Code
80105	Other Scholarship - Academic	800
4% Waivers		
80200	4% Waivers	800
Abatements		
80300	Abatements	800
State Waivers		
80400	State Waivers	800
Scholarship, Waiver, Abatement - Adjustments		
80500	Scholarship, Waiver, Abatement - Adjustments	800
Auxiliaries		
Business Affairs Division		
Auxiliaries		
94700	Auxiliaries - General	900
94701	Auxiliaries - Housing	900
Athletics		
97300	Auxiliaries - Athletics	900

FRANCIS MARION UNIVERSITY

OBJECT CODE DESCRIPTION

Object Code - Five Digits - This code identifies the General Ledger Class (i.e. Assets, Liabilities, etc.) sub ledger class and delineated specific code where deemed necessary to enhance reporting and where required by GAAP. The general ledger classes are the first digit of the code and are broken down as follows:

1xxxx	Assets
2xxxx	Liabilities
3xxxx	Fund Balance
4xxxx	Revenue - Operating
5xxxx	Revenue - Non-operating
6xxxx	Expense - Salary
7xxxx	Expense - Fringe
8xxxx	Expense - Other Operating
9xxxx	Expense - Unallocated Funds

Within each GL Class Series (Assets, Liabilities, Etc.) there the following subclass descriptions:

1xxxx	Assets
10	Cash & Cash Equivalents
11	Receivables
12	Due From Related Parties
13	Inventories
14	Prepays
15	Non-Current Receivables
16	Capital Assets & Accumulated Depreciation
2xxxx	Liabilities
20	Current Accounts Payable - Vendor & Other
21	Current Accounts Payable - Payroll
22	Accrued Leave
23	Deferred Revenue
24	Leases, Notes & Bonds Payable
25	Due to Related Party
26	Agency & Trusts
27	Non-Current Liabilities
3xxxx	Fund Balance
30000	Fund Balance

FRANCIS MARION UNIVERSITY

OBJECT CODE DESCRIPTION

4xxxx	Revenue - Operating
40	Student Tuition
	400 Summer II
	401 Fall
	402 Spring
	403 Late Spring
	404 Summer I
	405 Summer All
41	Student Required Fees
	410 Summer II
	411 Fall
	412 Spring
	413 Late Spring
	414 Summer I
	415 Summer All
42	Other Student Fee Revenue & Bad Debt
43	Federal, State, Local, & Private Grants
44	Federal, State, Local, & Private Contracts
45	Sales & Services Ed & Other Activities
46	Sales & Services Auxiliary Enterprises
47	Other Sources
5xxxx	Revenue - Non-operating
50	State Appropriations
51	Federal, State, Local, & Private Grants
52	Other Sources
53	Gifts
54	Capital Appropriations
55	Other Capital Revenues
59	Cash Transfers
6xxxx	Expense - Salary
60	Faculty
	600 Classified
	601 Unclassified
	602 Part-Time
	603 Awards
	604 Leave

FRANCIS MARION UNIVERSITY

OBJECT CODE DESCRIPTION

61	Staff
610	Classified
611	Unclassified
612	Part-Time
613	Awards
614	Leave
615	Overtime
62	Other Wages
620	Classified
621	Unclassified
622	Part-Time
623	Awards
624	Leave
625	Per Diem
63	Wage Eliminations
64	Student Wages
7xxx	Expense - Fringe
70	Fringe
	700 Retirement
	701 Social Security
	702 Insurance
	703 Comps
	704 Leave
	705 Employee Waiver
	706 Foundation Premiums
73	Fringe Eliminations
8xxx	Expense - Other Operating
80	Travel
81	Contractual Services
82	Supplies
83	Utilities
84	Other Operating Expenses
85	Scholarships, Waivers, Abatements, Loans
86	Purchase for Resale
87	Capital Purchase & Capital Debt Mgmt
88	Non-Oper Expenses

FRANCIS MARION UNIVERSITY

OBJECT CODE DESCRIPTION

9xxx	Expenses - Unallocated Funds
90000	Unallocated Funds - Enrollment Reserve
90001	Unallocated Funds - Auxiliaries
90002	Unallocated Funds - Designated
90003	Unallocated Funds - Restricted Expendable
90004	Unallocated Funds - Restricted Unexpendable
90005	Unallocated Funds - Capital & Debt
90006	Unallocated Funds - Agency

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
Cash & Cash Equiv			
Cash In Bank			
	10000	CIB - Operating	T1001
	10001	CIB - Return Check	T1003
	10002	CIB - Payroll	T1005
Cash on Deposit			
	10101	COD - ST Treas - 1 Fund	T2001
	10102	COD - ST Treas - 2 Fund	T2001
	10103	COD - ST Treas - 3 Fund	T2001
	10104	COD - ST Treas - 4 Fund	T2001
	10105	COD - ST Treas - 5 Fund	T2001
	10107	COD - ST Treas - 7 Fund	T2001
	10109	COD - ST Treas - 9 Fund	T2001
Petty Cash			
	10200	PC - Accounting	T3101
	10201	PC - Rogers Library	T3350
	10202	PC - Office Services	T3401
	10203	PC - Media Center	T3501
	10204	PC - Performing Arts Center	T3601
Cash Equivalents			
	10300	Cash Equivalents	T4001
	10301	Unrealized Gains	T4005
Receivables			
Tuition and Fees			
	11000	A/R - Students	T5001
	11001	A/R - Returned Checks	T5000
	11002	A/R - One Card	T5040
	11003	Allowance for Doubtful Accounts	T5090
	11004	A/R Sponsor Billings	T5322

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
Sales and Services of Educ & Aux			
	11100	A/R - Sales and Services of Educ Activities	T5007
	11101	A/R - Auxiliary Enterprises	T5009
Grants and Contracts			
	11200	A/R - Grants and Contracts - Federal	T5008
	11201	A/R - Grants and Contracts - State, Local & Other	T5012
Capital Appropriations			
	11300	A/R - Capital	T5010
Investing			
	11400	A/R - Accrued Investment Income	T5011
Gifts			
	11500	A/R - Gifts and Non-operating Grants	T5013
	11501	A/R - Gifts Receivable Discount	T5096
Other			
	11600	A/R - Facilities Rental	T5005
	11601	A/R - CCHS Rental	T5004
	11602	A/R - Telephone	T5030
	11603	A/R - Other	T5003
	11604	A/R - Travel	T5035
Loans to Students			
	11700	Notes Receivable	T5800
	11701	Allowance for Doubtful Notes Receivable	T5956
Non-operating Revenue			
	11800	Notes Receivable Non-student	T5990
	11801	Allowance for Doubtful Notes Receivable Non-student	T5995
Due from Related Parties			
FMU Development Foundation			
	12000	Due From FMU Development Foundation	T5009

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object # Description	Current Object Code
FMU Educ Foundation		
12100	Due From FMU Educ Foundation	Add
Inventories		
13000	Inventories	Add
Prepays		
14000	Prepaid Expenses	T6500
Non-current Receivables		
Loans to Students		
15000	N/R - Federal Loans - Funds Advanced to Students	T6900
Non-operating Revenue		
15100	N/R - Non-students	T6606
Collections of Loans		
15200	N/R - Federal Loans - Loan Principal Collected	T6901
15201	N/R - Federal Loans - Assigned to Dept of Ed	T6905
15202	N/R - Federal Loans - Cancelled - Death	T6915
15203	N/R - Federal Loans - Cancelled - Disability	T6920
15204	N/R - NDSL/Perkins - Cancelled - Prior to 7/1/72	T6907
15205	N/R - NDSL/Perkins - Cancelled - Bankruptcy	T6910
15206	N/R - NDSL/Perkins - Cancelled - Early Intervention - 15%	T6916
15207	N/R - NDSL/Perkins - Cancelled - Early Intervention - 20%	T6917
15208	N/R - NDSL/Perkins - Cancelled - Early Intervention - 30%	T6918
15209	N/R - NDSL/Perkins - Cancelled - Law Enforcement - 15%	T6924
15210	N/R - NDSL/Perkins - Cancelled - Law Enforcement - 20%	T6923

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
	15211	N/R - NDSL/Perkins - Cancelled - Law Enforcement - 30%	T6922
	15212	N/R - NDSL/Perkins - Cancelled - Military	T6925
	15213	N/R - NDSL/Perkins - Cancelled - Nurse/Med Tech - 15%	T6926
	15214	N/R - NDSL/Perkins - Cancelled - Nurse/Med Tech - 20%	T6927
	15215	N/R - NDSL/Perkins - Cancelled - Nurse/Med Tech - 30%	T6928
	15216	N/R - NDSL/Perkins - Cancelled - Family Services - 15%	T6931
	15217	N/R - NDSL/Perkins - Cancelled - Family Services - 20%	T6930
	15218	N/R - NDSL/Perkins - Cancelled - Family Services - 30%	T6929
	15219	N/R - NDSL/Perkins - Cancelled - Teaching Special Education - 15%	T6935
	15220	N/R - NDSL/Perkins - Cancelled - Teaching Special Education - 20%	T6936
	15221	N/R - NDSL/Perkins - Cancelled - Teaching Special Education - 30%	T6937
	15222	N/R - NDSL/Perkins - Cancelled - Teaching - 15%	T6940
	15223	N/R - NDSL/Perkins - Cancelled - Teaching - 20%	T6945
	15224	N/R - NDSL/Perkins - Cancelled - Teaching - 30%	T6950
	15225	N/R - NDSL/Perkins - Cancelled - Teacher Certain Subj - 15%	T6951
	15226	N/R - NDSL/Perkins - Cancelled - Teacher Certain Subj - 20%	T6952
	15227	N/R - NDSL/Perkins - Cancelled - Teacher Certain Subj - 30%	T6953
	15228	N/R - NDSL/Perkins - Cancelled - Head Start Teaching Services - 15%	T6954
	15229	N/R - NDSL/Perkins - Cancelled - Volunteer Service - 15%	T6956

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
	15230	N/R - NDSL/Perkins - Cancelled - Volunteer Service - 20%	T6957
	15231	N/R - NDSL/Perkins - Loan Principal Adjustment - Other	T6955
	15232	Employment Cancellation Year 1	T6960
	15233	Employment Cancellation Year 2	T6961
	15234	Employment Cancellation Year 3	T6962
	15235	Employment Cancellation Year 4	T6963
Capital Assets & Accumulated Depreciation			
Depreciable Capital Assets			
	16000	Buildings	T7100 - T7599
	16001	Land Improvements	T7600 - T6999
	16002	Equipment	T7800 - T7849
	16003	Leased Assets	T7700 - T7799
	16004	Computer Software	
	16005	Motor Vehicle	
Non-Depreciable Capital Assets			
	16100	Land	T7000 - T7099
	16101	Works of Art and Historical Treasures	T7850 - T7899
Construction in Progress			
	16200	Construction in Progress	T7900
Accumulated Depreciation and Amortization			
	16300	Accumulated Depreciation	T8000-T9999
	16301	Accumulated Amortization	T8000-T9999

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
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FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
Current Accounts Payable - Vendor & Other			
Payment to Suppliers			
	20000	A/P - Vendor Invoices	L1100
	20001	A/P - Other	L1101
	20002	A/P - Use Tax	L1200
	20003	A/P - Sales Tax	L1201
	20004	A/P - Sales and Admissions Tax - PAC	L1205
Capital Assets			
	20100	A/P - Vendor Invoices - Capital Projects	L1100
	20101	A/P - Other - Capital Projects	L1101
	20102	A/P - Use Tax - Capital Projects	L1200
	20103	A/P - Retainage - Current Portion	L6200
Interest Paid			
	20200	A/P - Accrued Interest	L1010
Current Accounts Payable - Payroll			
Payment to Employees			
	21000	A/P - Personal Services Payables	L1020
	21001	A/P - Net Payroll	L1102
Benefits			
	21100	A/P - Payroll - Federal Income Tax	L2000
	21101	A/P - Payroll - FICA/Med	L2001
	21102	A/P - Payroll - State Income Tax	L2002
	21103	A/P - Payroll - IRS - Tax Levies	L2011
	21104	A/P - Payroll - Pee Dee Federal Credit Union	L2017
	21105	A/P - Payroll - SC State Employees Credit Union	L2018
	21106	A/P - Payroll - Lincoln Annuity	L2005
	21107	A/P - Payroll - TIAA Annuity	L2007
	21108	A/P - Payroll - AIG Annuity	L2008

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object # Description	Current Object Code
21109	A/P - Payroll - State Deferred Comp	L2006
	A/P - Payroll - SC Def Comp Loan	
21110	Repayment	L2019
21111	A/P - Payroll - MetLife - 403B	L2050
21112	A/P - Payroll - Mass Mutual ROTH 403(b)	L2053
21113	A/P - Payroll - Mass Mutual 403(b)	L2055
21114	A/P - Payroll - SCRS IL Program	L2043
21115	A/P - Payroll - Child Support	L2021
21116	A/P - Payroll - State Health	L2003
21117	A/P - Payroll - Dental Plus	L2009
21118	A/P - Payroll - Dental Insurance	L2020
21119	A/P - Payroll - Vision	L2027
21120	A/P - Payroll - Supplemental LTD	L2034
21121	A/P - Payroll - BlueChoice	L2046
21122	A/P - Payroll - HMO	L2047
21123	A/P - Payroll - Tobacco Use Cert.	L2052
21124	A/P - Payroll - Dep Care	L2033
21125	A/P - Payroll - Our of Pocket - Medical	L2042
21126	A/P - Payroll - LTC	L2048
21127	A/P - Payroll - Health Savings	L2051
21128	A/P - Payroll - Cobra Subsidy	L2056
	A/P - Payroll - MetLife - Supplemental	
21129	Disability	L2057
21130	A/P - Payroll - Retirement - Police	L2015
21131	A/P - Payroll - Retirement - Regular	L2016
21132	A/P - Payroll - Ret - ING - Inactive	L2037
21133	A/P - Payroll - Ret #1 - TIAA	L2030
21134	A/P - Payroll - Ret #2 - VALIC	L2031
21135	A/P - Payroll - Ret #3 - Mass Mutual	L2044
21136	A/P - Payroll - Ret - Nationwide - Inactive	L2049

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object # Description	Current Object Code
21137	A/P - Payroll - Ret #8 - MetLife	L2039
21138	A/P - Payroll - Ret - Unknown	L2032
21139	A/P - Payroll - Scholarships	L2026
21140	A/P - Payroll - SC Employees Association	L2025
21141	A/P - Payroll - Kemper	L2024
21142	A/P - Payroll - Allianz Life	L2022
21143	A/P - Payroll - EMC National Life	L2023
21144	A/P - Payroll - Colonial Life	L2040
21145	A/P - Payroll - Optional Life	L2004
21146	A/P - Payroll - AFLAC	L2041
21147	A/P - Payroll - McLeod Fitness	L2029
21148	A/P - Payroll - Fitness Forum	L2038
21149	A/P - Payroll - Employee Fee Advance	L2010
21150	A/P - Payroll - Community Health	L2012
21151	A/P - Payroll - Central United	L2013
21152	A/P - Payroll - United Way	L2014
21153	A/P - Payroll - Mutual of Omaha	L2035
21154	A/P - Payroll-Moneyplus Fee	L2036
21155	A/P - Payroll - AAUP Dues	L2045
21156	A/P - Payroll - FMU Child Care	L2054
21157	A/P - Payroll - Misc.	L2028
Accrued Leave		
	Current Portion - Accrued Expenses - Annual	
22000	Leave	L3000
22001	Accrued Expenses - Compensatory	L3010
22002	Accrued Expenses - Holiday Leave	L3020
	Accrued Expenses - Personal Emergency	
22003	Leave	L3030

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
Deferred Revenue			
Tuition and Fees			
	23000	Undistributed Revenue	L5057
	23001	Deferred Revenue	L4001
	23002	Deferred Revenue - PA Deposits	L4005
	23003	Deferred Revenue - Graduation Fee	L4037
	23004	Deferred Revenue - Vehicle Registration	L4047
Sales and Services of Educ			
	23100	Deferred Revenue - Sales and Services of Educ Activities	L4071
Grants and Contracts			
	23200	Deferred Revenue - Grants and Contracts	L4070
Capital Appropriations			
	23300	Deferred Revenue - Capital	L4001
Payments to Students			
	23400	Student Account Excess	L5099
Other Receipts			
	23500	Deferred Revenue - Facility Rental Deposits	L5050
	23501	Deferred Revenue - Auxiliary	L5025
	23502	Deferred Revenue - Board Plans	L4060
Leases, Notes & Bonds Payable			
Capital Debt			
	24000	Lease Obligation - Current Portion	L5500
	24001	Institutional Bond - Current Portion	L6010
	24002	Athletic Revenue Bond - Current Portion	L6011

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
Due to Related Party			
FMU Development Foundation			
	25000	Deferred Revenue - Housing - Summer II	L4050
	25001	Deferred Revenue - Housing - Fall	L4055
	25002	Due to the Real Estate Foundation	L4065
FMU Educ Foundation			
	25100	Due to FMU Education Foundation	L4066
Agency & Trusts			
	26000	Direct Loans	L7154
	26001	Guaranteed Student Loans	L7155
	26002	Grants from Other States	L7190
	26003	Debit Plan	L5085
	26004	Patriot Bucks	L5086
	26005	Misc External Parties	L7000 - L7999
	26006	General FMU Agency	L7000 - L8000
	26007	Academics & Academic Student Associations & Groups	L7000 - L7999
	26008	Student Life Association & Groups	L7000 - L7999
Non-Current Liabilities			
Payment for Benefits			
	27000	Accrued Expenses - Annual Leave - Non-Current Portion	L8000
Payment to Suppliers			
	27100	Accrued Perkins Bank Charges	L8025
Other Receipts			
	27200	Accrued Stale Dated Checks	L8074
	27201	Perkins Federal Liability	L8075

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object #	Description	Current Object Code
	27202	Nursing Loan Federal Liability	
	Capital Debt		
	27300	Retainage - Non-Current Portion	L8400
	27301	Lease Obligation - Non-Current Portion	L8200
	27302	Institutional Bond - Non-Current Portion	L8350
	27303	Athletic Revenue Bond - Non-Current Portion	L8351
	27304	Deferred Revenue Bond Premium - Non-Current Portion	L8355
	27305	Revenue Bonds Rebate Liability	L8500

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

Object #	Object # Description	Current Object Code
30000	Fund Balance	B0000

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

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FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

GL Class Subdivision - Sub Detail

Object Code #	Object #	Description	Current Object Code
Student Tuition			
Summer II			
Undergrad			
	40000	Undergraduate Fees	R0101
	40001	Undergraduate Fees - Nursing	R0102
	40002	Undergraduate Fees - Engineering	R0121
Grad			
	40010	Graduate Fees	R0103
	40011	Graduate Fees - Nursing	R0104
Waiver Discount			
	40020	Undergraduate Fees - Waiver Discount	R7101
	40021	Undergraduate Fees - Waiver Discount - Nursing	R7102
	40022	Undergraduate Fees - Waiver Discount - Engineering	N/A
Scholarship Discount			
	40030	Undergraduate Fees - Scholarship Discount	R8101
	40031	Undergraduate Fees - Scholarship Discount - Nursing	R8102
	40032	Undergraduate Fees - Scholarship Discount - Engineering	N/A
Fall			
Undergrad			
	40100	Undergraduate Fees	R0105
	40101	Undergraduate Fees - Nursing	R0106
	40102	Undergraduate Fees - Engineering	R0122
Grad			
	40110	Graduate Fees	R0107
	40111	Graduate Fees - Nursing	R0108
	40112	Graduate Fees - PA	R0126

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

GL Class Subdivision - Sub Detail

Object Code #	Object # Description	Current Object Code
Waiver Discount		
40120	Undergraduate Fees - Waiver Discount	R7105
40121	Undergraduate Fees - Waiver Discount - Nursing	R7106
40122	Undergraduate Fees - Waiver Discount - Engineering	N/A
Scholarship Discount		
40130	Undergraduate Fees - Scholarship Discount	R8105
40131	Undergraduate Fees - Scholarship Discount - Nursing	R8106
40132	Undergraduate Fees - Scholarship Discount - Engineering	N/A
Spring		
Undergrad		
40200	Undergraduate Fees	R0109
40201	Undergraduate Fees - Nursing	R0110
40202	Undergraduate Fees - Engineering	R0123
Grad		
40210	Graduate Fees	R0111
40211	Graduate Fees - Nursing	R0112
40212	Graduate Fees - PA	R0127
Waiver Discount		
40220	Undergraduate Fees - Waiver Discount	R7109
40221	Undergraduate Fees - Waiver Discount - Nursing	R7110
40222	Undergraduate Fees - Waiver Discount - Engineering	N/A
Scholarship Discount		
40230	Undergraduate Fees - Scholarship Discount	R8109

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

GL Class Subdivision - Sub Detail

	Object Code #	Object # Description	Current Object Code
	40231	Undergraduate Fees - Scholarship Discount - Nursing	R8110
	40232	Undergraduate Fees - Scholarship Discount - Engineering	N/A
Late Spring			
Undergrad			
	40300	Undergraduate Fees	R0113
	40301	Undergraduate Fees - Nursing	R0114
	40302	Undergraduate Fees - Engineering	R0124
Grad			
	40310	Graduate Fees	R0115
	40311	Graduate Fees - Nursing	R0116
Waiver Discount			
	40320	Undergraduate Fees - Waiver Discount	R7113
	40321	Undergraduate Fees - Waiver Discount - Nursing	R7114
	40322	Undergraduate Fees - Waiver Discount - Engineering	N/A
Scholarship Discount			
	40330	Undergraduate Fees - Scholarship Discount	R8113
	40331	Undergraduate Fees - Scholarship Discount - Nursing	R8114
	40332	Undergraduate Fees - Scholarship Discount - Engineering	N/A
Summer I			
Undergrad			
	40400	Undergraduate Fees	R0117
	40401	Undergraduate Fees - Nursing	R0118
	40402	Undergraduate Fees - Engineering	R0125
Grad			
	40410	Graduate Fees	R0119

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Object Code #	Object # Description	Current Object Code
40411	Graduate Fees - Nursing	R0120
Waiver Discount		
40420	Undergraduate Fees - Waiver Discount	R7117
40421	Undergraduate Fees - Waiver Discount - Nursing	R7118
40422	Undergraduate Fees - Waiver Discount - Engineering	N/A
Scholarship Discount		
40430	Undergraduate Fees - Scholarship Discount	R8117
40431	Undergraduate Fees - Scholarship Discount - Nursing	R8118
40432	Undergraduate Fees - Scholarship Discount - Engineering	N/A
Summer (All)		
40512	Graduate Fees - PA	R0129
Student Required Fees		
Summer II		
41000	Info Tech Assessment	R0151
41001	Registration Fee	R0165
41002	Student Fees (Activity Fee included)	R0170
41003	Facility Fee	R0145
Fall		
41100	Info Tech Assessment	R0151
41101	Registration Fee	R0165
41102	Student Fees (Activity Fee included)	R0170
41103	Facility Fee	R0145
Spring		
41200	Info Tech Assessment	R0151
41201	Registration Fee	R0165
41202	Student Fees (Activity Fee included)	R0170

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	Object Code #	Object # Description	Current Object Code
	41203	Facility Fee	R0145
Late Spring			
	41300	Info Tech Assessment	R0151
	41301	Registration Fee	R0165
	41302	Student Fees (Activity Fee included)	R0170
	41303	Facility Fee	R0145
Summer I			
	41400	Info Tech Assessment	R0151
	41401	Registration Fee	R0165
	41402	Student Fees (Activity Fee included)	R0170
	41403	Facility Fee	R0145
Summer (All)			
	41500	Info Tech Assessment	R0151
	41501	Registration Fee	R0165
	41502	Student Fees (Activity Fee included)	R0170
	41503	Facility Fee	R0145
Other Student Fee Revenue & Bad Debt			
Fee			
	42000	Administrative Fee	R0575
	42001	Application Fee	R0577
	42002	Basket Room Fee	R0580
	42003	Graduation Fees	R0581
	42004	I.D. Card Fee	R0585
	42005	Lab/Studio Fees	R0160
	42006	Late Fee	R0587
	42007	Library Fines	R0588
	42008	Matriculation Fee	R0589
	42009	Nursing Application Fee	R0583
	42010	Nursing Testing Fee	R0584

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Object Code #	Object # Description	Current Object Code
42011	Payment Plan Enrollment Fee	R0591
42012	Pending FA Fee	R0592
42013	Traffic Fines	R0593
42014	Transcript Fee	R0595
42015	Vehicle Registration	R0597
42016	Other Income - Late Charges	R0572
42017	PA - Deposit Forfeitures	R0180
Contract Courses		
42100	Fees - Private Contract Courses	R0130
42101	Fees-School Districts - Contract Courses	R0131
42102	Fees - Private Contract Courses - Distance Learning	R0135
42103	Fees - Federal Contract Courses	R0128
Bad Debt		
42200	Fees - Bad Debt	R0199
Federal, State, Local, & Private Grants		
Federal Grants		
43000	Federal Grants	R0220
43001	Refund to Federal Grantor	R0222
State Grants		
43100	State Grants	R0245
43101	Refund to State Grantor	R0244
Local Grants		
43200	Local Grants	R0250
43201	Refund to Local Grantor	N/A
Private Grants		
43300	Private Grants	R0261
43301	Refund to Private Grantor	N/A

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Object Code #	Object #	Description	Current Object Code
Federal, State, Local, & Private Contracts			
Federal Contracts			
	44000	Federal Contracts	R0220
	44001	Refund to Federal Contracts	R0222
State Contracts			
	44100	State Contracts	R0245
	44101	Refund to State Contracts	R0244
Local Contracts			
	44200	Local Contracts	R0250
	44201	Refund to Local Contracts	N/A
Private Contracts			
	44300	Private Contracts	R0261
	44301	Refund to Private Contracts	N/A
Sales & Services of Edu & Other Activities			
	45000	Advertising Sales	R0355
	45001	Choice On-line Fee	R0353
	45002	Federal Contracts	R0391
	45003	Group Ticket Sales	R0345
	45004	Memberships	R0330
	45005	Other Sales	R0395
	45006	Participants	R0360
	45007	Participants Revenue Eliminated	R0361
	45008	Private Contracts	R0392
	45009	Private Contracts Revenue Eliminated	R0393
	45010	Remittances - Ticket Sales	R0326
	45011	Scholarship Fee	R0351
	45012	Single Ticket Sales	R0340
	45013	Subscription Sales	R0335
	45014	Ticket Sales - On-Behalf	R0325

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Object Code #	Object # Description	Current Object Code
45015	Center for the Child Fees	R0598
45016	Athletic Revenue	R0579
45017	Student Newspaper Advertising	R0594
45018	Newsletter & Merchandising Revenue	R0750
Sales & Services of Auxiliary Enterprises		
46000	Dining Service Forfeits	R0416
46001	Board Plans - Spring	R0418
46002	Board Plans - Fall	R0420
46003	Remittances to Outsourcers	R0421
46004	Daily Receipts	R0422
46005	Revenue Reduction	R0423
46006	FMU Board Plan Split	R0445
46007	Catering Commissions	R0446
46008	Outsourcing	R0447
46009	Facility Usage Fee	R0448
46010	Housing Fee - Summer II	R0470
46011	Housing Fee - Fall	R0472
46012	Housing Fee - Spring	R0474
46013	Housing Fee - Late Spring	R0476
46014	Housing Fee - Summer I	R0478
46015	Housing Fee - Other	R0480
46016	Housing Fee - Other - Reallocated	R0481
46017	Housing Fines	R0482
46018	Housing Forfeits	R0484
46019	Housing Rental	R0485
46020	Housing Application Fee	R0487
46021	Housing Management Fee	R0490

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Object Code #	Object # Description	Current Object Code
Other Sources		
47000	Reporting Fee for Vets	R0590
47001	Late Charge Collected	R0576
47002	Late Charge Cancelled	R0569
47003	Interest Income - Assigned	R0571
47004	Interest Cancelled	R0573
47005	Interest Students	R0570
47006	Reimbursement of Cancellations	R0574
47007	Reimbursement of Collection Costs	R0578
47008	Facilities Rental - CCHS	R0733
47009	Facilities Rental - Red Wolves	R0734
47010	Facilities Rental	R0735
47011	Facility Usage Fee	R0350
47012	Cottage Rental	R0736
47013	Revenue Elimination	R0756
47014	Computing Support	R0778
47015	Other Revenue	R0755

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Object Code #	Object #	Description	Current Object Code
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Object Code #	Object #	Description	Current Object Code
State Appropriations			
General Appropriations			
	50000	State Appropriations	R0601
	50001	Base Operating Increase	R0605
	50002	Pay Plan & Employer Contribution	R0650
	50003	Health/Dental Insurance Revenue	R0660
	50004	Retirement Contribution Rate Increase Allocation	R0665
	50005	Appropriation Reduction	R0611
Proviso			
	50100	Proviso Specific Funding	R0616-R0618
Lottery			
	50200	Lottery	R0627 & R0640
Federal, State, Local, & Private Grants			
Federal Grants			
	51000	Federal Grants	R0220
	51001	Refund to Federal Grantor	R0222
State Grants			
	51100	State Grants	R0245
	51101	Refund to State Grantor	R0244
Local Grants			
	51200	Local Grants	R0250
	51201	Refund to Local Grantor	N/A
Private Grants			
	51300	Private Grants	R0261
	51301	Refund to Private Grantor	N/A
Other Sources			
Other Receipts			
	52000	Trademark Royalties	R0720
	52001	Surplus Property Sales	R0730
	52002	Gain/Loss on Sale of Fixed Asset	R0731

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Object Code #	Object #	Description	Current Object Code
	52003	Fund Raising Activities	R0737
	52004	Insurance Claims	R0744
	52005	Budget Carryforward	Add
Investing			
	52100	Investment Income	R0742
Gifts			
	53000	Donors - Development	R0810
	53001	Donations - Other	R0811
	53002	Gift Refund to Grantor	R0813
	53003	Nonoperating Grants - State	R0816
	53004	Event Sponsors	R0822
	53005	On Behalf Payments / Non-Cash Gifts	R0893 - R0895
	53006	FMU Education Foundation	R0825
	53007	Non-Cash - FMU Education Foundation	
	53008	FMU Development Foundation	R0830
	53009	Non-Cash - FMU Development Foundation	
Capital Appropriations			
	54000	Capital Improvement Bonds	R0900
	54001	Capital Appropriation	R0905
Proviso			
	54100	Proviso Specific Funding	R0615 & R0620
Capital Reserve			
	54200	Capital Reserve Funding	R0625
Lottery			
	54300	Lottery	R0627 & R0640
Other Capital Revenues			
	55000	Capital Gifts	R0910
	55001	Non Cash Capital Gifts	R0911
	55002	FMU Education Foundation Capital Gifts	R0908
	55003	Non-Cash - FMU Education Foundation Capital Gifts	

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Object Code #	Object #	Description	Current Object Code
55004		FMU Development Foundation Capital Gifts	R0909
		Non-Cash - FMU Development Foundation Capital	
55005		Gifts	
Cash Transfers			
Cash Transfers From Accounts			
59000		Cash Transfer From Within Account Group	A0000
59001		Cash Transfer From General Account Group	A0001
59002		Cash Transfer From Auxiliary Account Group	A0002
59003		Cash Transfer From Designated Account Group	A0003
59004		Cash Transfer From Restricted Account Group	A0004
59005		Cash Transfer From Capital Account Group	A0005
59006		Cash Transfer From Capital Transfer	A0007
Cash Transfers To Accounts			
59100		Cash Transfer To Within Account Group	D0000
59101		Cash Transfer To General Account Group	D0001
59102		Cash Transfer To Auxiliary Account Group	D0002
59103		Cash Transfer To Designated Account Group	D0003
59104		Cash Transfer To Restricted Account Group	D0004
59105		Cash Transfer To Capital Account Group	D0005
59106		Cash Transfer To Capital Transfer	D0006

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Current Object
Code

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Object Code #	Object #	Description	Current Object Code
Faculty			
Classified			
60000		Faculty wages - Classified	E1000
Unclassified			
60100		Faculty wages - Unclassified	E1200
Part Time			
60200		Fall - Part Time	E1050
60201		Spring - Part Time	E1075
60202		Summer - Part Time	E1150
Employee Awards			
60300		Faculty Awards	E1295
Leave			
60400		Annual Leave	E1250
60401		Personal Emergency Leave	E1255
Staff			
Classified			
61000		Staff Wages - Classified	E1300
Unclassified			
61100		Staff Wages - Unclassified	E1400
Temporaries/Part time			
61200		Temporaries/Part time	E1496
Employee Awards			
61300		Staff Awards	na
Leave			
61400		Annual Leave	E1450
61401		Personal Emergency Leave	E1455
61402		Compensatory Leave	E1465
Overtime			
61500		Overtime	E1494

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Object Code #	Object #	Description	Current Object Code
Other Wages			
Classified			
	62000	Other Wages - Classified	E1600
Unclassified			
	62100	Other Wages - Unclassified	E1700
Part Time			
	62200	Other Wages - Part Time	na
Awards			
	62300	Other Wages Awards	na
Leave			
	62400	Personal Emergency Leave	E1755
Per Diem- Other			
	62500	Per Diem- Other	E1770
Wage Eliminations			
	63000	Service Reimbursements Eliminated	E1780
	63001	Service Charge	E1781
Student Wages			
	64000	Student Wages	E1800

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Object Code #	Object #	Description	Current Object Code
Fringes			
Retirement			
	70000	State Retirement	E2x00
	70001	Police Officer Retirement	E2x01
Social Security			
	70100	Social Security	E2x02
Insurance			
	70200	Health	E2x04
	70201	Dental	E2x06
Compensations			
	70300	Worker's Compensation	E2x03
	70301	Unemployment Compensation	E2x05
Leave			
	70400	Annual Leave	E2x07
	70401	Annual Leave Pool	E2x08
	70402	Holiday Leave	E2x10
	70403	Personal Emergency Leave	E2x11
Employee Waiver			
	70500	Employee Waiver	E2x18
Foundation Premiums			
	70600	Foundation Premiums	E2x19
Fringe Eliminations			
Fringe Eliminations			
	73000	Service Reimbursements Eliminated	E2320
	73001	Service Charge	E2321

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Object Code #	Object #	Description	Current Object Code
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Object Code	Object #	Description	Current Object Code
Travel			
Regular			
	80000	Travel Pool - Reg	
	80001	In-State - Airfare	E3100
	80002	In-State - Car Rental	E3100
	80003	In-State - Lodging	E3100
	80004	In-State - Meals	E3100
	80005	In-State - Mileage	E3100
	80006	In-State - Registration	E3100
	80007	In-State - Other Expenses	E3100
	80008	Out-of-State - Airfare	E3100
	80009	Out-of-State - Car Rental	E3100
	80010	Out-of-State - Lodging	E3100
	80011	Out-of-State - Meals	E3100
	80012	Out-of-State - Mileage	E3100
	80013	Out-of-State - Registration	E3100
	80014	Out-of-State - Other Expenses	E3100
	80015	Foreign - Airfare	E3100
	80016	Foreign - Car Rental	E3100
	80017	Foreign - Lodging	E3100
	80018	Foreign - Meals	E3100
	80019	Foreign - Mileage	E3100
	80020	Foreign - Registration	E3100
	80021	Foreign - Other Expenses	E3100
Regular - Contracted			
	80100	Travel Pool - Reg Contract	
	80101	In-State - Airfare	E3105
	80102	In-State - Car Rental	E3105
	80103	In-State - Lodging	E3105
	80104	In-State - Meals	E3105

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Object Code	Object #	Description	Current Object Code
	80105	In-State - Mileage	E3105
	80106	In-State - Registration	E3105
	80107	In-State - Other Expenses	E3105
	80108	Out-of-State - Airfare	E3105
	80109	Out-of-State - Car Rental	E3105
	80110	Out-of-State - Lodging	E3105
	80111	Out-of-State - Meals	E3105
	80112	Out-of-State - Mileage	E3105
	80113	Out-of-State - Registration	E3105
	80114	Out-of-State - Other Expenses	E3105
	80115	Foreign - Airfare	E3105
	80116	Foreign - Car Rental	E3105
	80117	Foreign - Lodging	E3105
	80118	Foreign - Meals	E3105
	80119	Foreign - Mileage	E3105
	80120	Foreign - Registration	E3105
	80121	Foreign - Other Expenses	E3105
	Recruiting		
	80200	Travel Pool - Recruit	
	80201	In-State - Airfare	E3115
	80202	In-State - Car Rental	E3115
	80203	In-State - Lodging	E3115
	80204	In-State - Meals	E3115
	80205	In-State - Mileage	E3115
	80206	In-State - Registration	E3115
	80207	In-State - Other Expenses	E3115
	80208	Out-of-State - Airfare	E3115
	80209	Out-of-State - Car Rental	E3115
	80210	Out-of-State - Lodging	E3115
	80211	Out-of-State - Meals	E3115

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Object Code	Object #	Description	Current Object Code
	80212	Out-of-State - Mileage	E3115
	80213	Out-of-State - Registration	E3115
	80214	Out-of-State - Other Expenses	E3115
Recruiting - Contracted			
	80300	Travel Pool - Recruit Contract	
	80301	In-State - Airfare	E3120
	80302	In-State - Car Rental	E3120
	80303	In-State - Lodging	E3120
	80304	In-State - Meals	E3120
	80305	In-State - Mileage	E3120
	80306	In-State - Registration	E3120
	80307	In-State - Other Expenses	E3120
	80308	Out-of-State - Airfare	E3120
	80309	Out-of-State - Car Rental	E3120
	80310	Out-of-State - Lodging	E3120
	80311	Out-of-State - Meals	E3120
	80312	Out-of-State - Mileage	E3120
	80313	Out-of-State - Registration	E3120
	80314	Out-of-State - Other Expenses	E3120
Other			
	80400	Service Vehicles	E3130
	80401	Supervising Clinical Experience	E3138
Non-State Employee Travel			
	80500	Travel Pool - Non-State	
	80501	Non-State Employee Travel	E3300
	80502	Non-State Employee - Contracted	E3305
	80503	Non-State Employee Travel-Tournaments	E3310
	80504	Non-State Employee Travel-Tournaments Contracted	E3315

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Object Code	Object #	Description	Current Object Code
Contractual Services			
Payments To Suppliers			
	81000	Contractual Services	E3800
	81001	Contractual Services - Specified Project	E3805
	81002	Advertising	E3400
	81003	Advertising - Positions	E3401
	81004	Artist Fees & Contracts	E3405
	81005	Attorney Fees	E3406
	81006	Athletic Recruiting Functions and Events	E3845
	81007	Business Meals and Entertainment	E3842
	81008	Data Processing Services	E3435
	81009	Educational and Training Services	E3440
	81010	Employee Functions and Events	E3841
	81011	Marketing	E3450
	81012	Rental Expenses	E3808
	81013	Printing	E3423
	81014	Rentals	E3815
	81015	Repairs	E3820
	81016	Student Functions and Events	E3840
	81017	Subscriptions - Electronic	E3833
	81018	Technology Fees	E3430
	81019	Technology Maintenance Fees	E3432
	81020	Supplies and Services - Reimbursements	E3801
Supplies			
Payments To Suppliers			
	82000	General Supplies	E4100
	82001	Art	E4105
	82002	Books	E4106
	82003	Books - Preservation	E4107
	82004	Box Office	E4160

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Object Code	Object #	Description	Current Object Code
	82005	Firearms & Supplies	E4109
	82006	First Aid Supplies	E4110
	82007	Maintenance Supplies	E4119
	82008	Music	E4120
	82009	Photography	E4124
	82010	Police Supplies/Gear	E4116
	82011	Postage	E4125
	82012	Postage Reimbursement	E4126
	82013	Print Shop	E4122
	82014	Procurement Card	E4118
	82015	Supplies - Project	E4130
	82016	VACANT	
	82017	VACANT	
	82018	VACANT	
	82019	Rental Expenses	E4108
	82020	PAC Stage Supplies	E4155
	82021	Teaching Materials Center	E4139
	82022	Technology	E4138
	82023	Tests	E4140
	82024	Theatre	E4145
	82025	Uniforms	E4150
Utilities			
Payments To Suppliers			
	83000	Electricity	E4602
	83001	Fuel	E4607
	83002	Telephone Bill	E4605
	83003	Telephone	E4606
	83004	Water	E4603
	83005	Utilities Reimbursement	E4610

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Object Code	Object #	Description	Current Object Code
Other			
Payments To Suppliers			
	84000	Administrative Expenses	E5050
	84001	Bad Check and Credit Card Expense	E5075
	84002	Returned Check Fee	E5076
	84003	Credit Card Merchant fees	E5085
	84004	Collection costs	E5090
	84005	Cost of Financing	E5095
	84006	Dues	E5100
	84007	Indirect Cost Expense	
	84008	Indirect Cost Recovered	E5215
	84009	Insurance - State	E5110
	84010	Insurance - Non-State	E5105
	84011	Over & Short expense	E5299
	84012	Rental - Non State Owned real Property	E5113
	84013	Stale Dated Checks	E5118
	84014	Tax & Licenses	E5120
Tuition and Fees			
	84100	Bad Debt Expense	E5080
Loans			
	84200	Cost of Cancellation Loans Prior to 7/1/72	E5300
	84201	Cost of Cancellation Teaching Special Education	E5301
	84202	Cost of Cancellation Teaching Service	E5302
	84203	Cost of Cancellation Teaching Certain Subjects	E5304
	84204	Cost of Cancellation Head Start Teaching Service	E5305
	84205	Cost of Cancellation Death/Disability	E5306
	84206	Cost of Cancellation Bankruptcy	E5307
	84207	Cost of Cancellation Law Enforcement	E5308
	84208	Cost of Cancellation Early Intervention	E5309
	84209	Cost of Cancellation Nursing/Med. Tech	E5310

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Object Code	Object #	Description	Current Object Code
	84210	Cost of Cancellation Volunteer Service	E5311
	84211	Cost of Cancellation Child/Family Service	E5312
	84212	Cost of Cancellation NFLP Employment	E5315
	84213	Cost of Defaulted Loan Principal and Interest Assigned	E5314
	84214	Other Costs or Losses	E5316
Depreciation/Amortization			
	84300	Depreciation Expense	E5501
	84301	Amortization Expense	E5503
Scholarships, Waivers, Abatements			
Scholarships			
	85000	Academic Sch.(Dist and Excell)	E6601
	85001	Academic Excellence	E6803
	85002	Alumni Scholarship	E6000
	85003	Athletic Student Assistantship	E6815
	85004	Fine Arts	E6810
	85005	Horry County Early College	E6809
	85006	Non-Renewable Scholarships	E6607
	85007	Patriot/Ed Fellow	E6699
	85008	Pee Dee Junior Scholarship	E6606
	85009	Konduros Scholarship	E6807
	85010	Scholarship	E6100
	85011	Fellows Scholarship	E6805
	85012	Scholarship Discounts	E6998
Abatements			
	85100	Abatement - Athletics	E6901
	85101	Abatement - Non-Resident	E6909
	85102	Abatement Discount	

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

GL Class Subdivision

GL Class Subdivision - Detail

Object Code	Object #	Description	Current Object Code
Waiver			
	85200	Waiver	E6900
	85201	Waiver - Certain Veterans	E6903
	85202	Waiver - Senior Citizens	E6907
	85203	Waiver - 4% Pell Adjusted	E6910
	85204	Waiver - 4%	E6911
	85205	Waiver - Other Tuition Prepayment	E3912
	85206	Waiver - Line of Duty	E6913
	85207	Waiver - 4% Patriot/Ed Felloe	E6914
	85208	Waiver - Acad Sch(Dist & Excell)	E6915
	85209	Waiver - 4% Fellow	E6916
	85210	Waiver - 4% Horry County	E6918
	85211	Waiver - 4% McNair	E6921
	85212	Waiver - 4% Konduros	E6922
	85213	Waiver - 4% Heart of the Pee Dee	E6923
	85214	Waiver - 4% Non-Renewable	E6924
	85215	Fee Reduction - CO	E6917
	85216	Waiver Discounts	E6999
Purchases for Resale			
Payments to Suppliers			
	86000	Clothing	E7100
	86001	Food	E7215
	86002	Merchandise	E7150
Capital Purchase & Capital Debt Management			
Capital Assets			
	87000	Exp. For Plant Facilities - Advertising and Other	E8140
	87001	Exp. For Plant Facilities - Architectural, Engineering, Other Fees	E8180
	87002	Exp. For Plant Facilities - Bond Interest Costs	E8840
	87003	Exp. For Plant Facilities - Builders Risk Insurance	E8260
	87004	Exp. For Plant Facilities - Building Purchase	E8150

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Object Code	Object #	Description	Current Object Code
	87005	Exp. For Plant Facilities - Construction	E8300
	87006	Exp. For Plant Facilities - Construction Inspection	E8350
	87007	Exp. For Plant Facilities - Contingencies	E8100
	87008	Exp. For Plant Facilities - Depreciable Land Improvements	E8200
	87009	Exp. For Plant Facilities - Finance Costs	E8380
	87010	Exp. For Plant Facilities - Fixed Equipment & Supplies	E8740
	87011	Exp. For Plant Facilities - Labor: Classified	E8420
	87012	Exp. For Plant Facilities - Labor: Employer Contributions	E8425
	87013	Exp. For Plant Facilities - Labor: Temporary	E8423
	87014	Exp. For Plant Facilities - Land	E8760
	87015	Exp. For Plant Facilities - Landscaping	E8460
	87016	Exp. For Plant Facilities - Reimbursables	E8530
	87017	Exp. For Plant Facilities - Renovation - Central Energy System	E8540
	87018	Exp. For Plant Facilities - Renovation - Exteriors	E8560
	87019	Exp. For Plant Facilities - Renovation - Interiors	E8620
	87020	Exp. For Plant Facilities - Renovation - Mechanical Systems	E8580
	87021	Exp. For Plant Facilities - Renovation - Roof	E8660
	87022	Exp. For Plant Facilities - Site Development	E8720
	87023	Expense for Incomplete Projects	E8870
	87024	Equipment	E8850
	87025	Motor Vehicles	E8854
	87026	Software	E8855
	87027	Treasures	E8865
	87028	Capitalization of Fixed Assets	E8851
Capital Debt			
	87100	Expended for Retirement of Indebtedness	E8905
	87101	Loss on Early Refunding on Bonds	E8910

FRANCIS MARION UNIVERSITY

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GL Class Subdivision

GL Class Subdivision - Detail

Object Code #	Object # Description	Current Object Code
Non-Operating Expenses		
Capital Financing		
88000	Interest and Executory Fees on Indebtedness	E9501
88001	Payment of Agents Fees	E9503
88002	Payment of Refunded Bond Escrow Agent	E9504
88003	Contingencies	E9512
Other		
88100	Grant to Sub-Recipient	E9506
88101	Indirect Costs Remitted to the State	E9507

FRANCIS MARION UNIVERSITY

OBJECT CODE - FIVE DIGIT

Object #	Object # Description	Current Object Code
90000	Unallocated Funds - Enrollment Reserve	E1498
90001	Unallocated Funds - Auxiliaries	E1498
90002	Unallocated Funds - Designated	E1498
90003	Unallocated Funds - Restricted Expendable	E1498
90004	Unallocated Funds - Restricted Unexpendable	E1498
90005	Unallocated Funds - Capital & Debt	E1498
90006	Unallocated Funds - Agency	E1498
90007	Unallocated Funds - Pending Allocation	E1498
90008	Unallocated Funds - Fringe	E2290

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