

Chart	Account	Account Description	Level	Account Type Description
1	602	Salaries and wages	Budget	Salaries and wages
1	60210	Administrative compensation	Entry	Salaries and wages
1	60215	Faculty sharing	Entry	Salaries and wages
1	60216	Salaries-faculty overload	Entry	Salaries and wages
1	60220	Salaries - non-academic	Entry	Salaries and wages
1	60225	Salaries-academic	Entry	Salaries and wages
1	60226	Salaries-academic-adjunct	Entry	Salaries and wages
1	60230	Student wages-reg-CWS federal	Entry	Salaries and wages
1	60231	Student wages-reg-CWS-ORU	Entry	Salaries and wages
1	60232	Student wages-reg-grad-other	Entry	Salaries and wages
1	60233	Student wages-overtime	Entry	Salaries and wages
1	60235	Student wages-regular summer	Entry	Salaries and wages
1	60236	Student wages-summer-grad	Entry	Salaries and wages
1	60237	Student wages-summer-overtime	Entry	Salaries and wages
1	60238	Student stipends	Entry	Salaries and wages
1	60240	Wages-overtime	Entry	Salaries and wages
1	60241	Wages - temporary labor	Entry	Salaries and wages
1	60245	Wages-regular	Entry	Salaries and wages
1	60250	Employee stipend	Entry	Salaries and wages
1	60255	Special Pay	Entry	Salaries and wages
1	60265	Accrued student wages	Entry	Salaries and wages
1	60266	Accrued hourly wages	Entry	Salaries and wages
1	60267	Accrued salaries-non academic	Entry	Salaries and wages
1	60268	Accrued salaries-academic	Entry	Salaries and wages
1	60269	Accrued salaries-administrative com	Entry	Salaries and wages
1	60270	Contra payroll expense	Entry	Salaries and wages
1	60299	Salary Reserves	Entry	Salaries and wages
1	602D	Dept controlled wages	Budget	Salaries and wages
1	602F	Faculty Sharing	Budget	Salaries and wages
1	602R	Salary Reimbursement	Budget	Salaries and wages
1	602S	Student wages	Budget	Salaries and wages
1	602U	Student wages-summer	Budget	Salaries and wages
1	604	Benefits	Budget	Benefits
1	60410	Employee benefits	Entry	Benefits
1	60414	Background Checks	Entry	Benefits
1	60415	Other employee benefits	Entry	Benefits
1	60416	Retirement plan-employers share	Entry	Benefits
1	60417	Tuition Remission	Entry	Benefits
1	60418	Moving Expense	Entry	Benefits
1	60419	Tuition Reimb-Outside ORU	Entry	Benefits
1	60420	FICA-employer's share	Entry	Benefits
1	60425	Insurance-group dental	Entry	Benefits
1	60430	Insurance-group health	Entry	Benefits
1	60435	Insurance-group life	Entry	Benefits
1	60440	Insurance-LTD	Entry	Benefits
1	60445	Insurance-AD&D	Entry	Benefits

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1	60450	Insurance-short term disability	Entry	Benefits
1	60455	I/C payroll/benefit expense	Entry	Benefits
1	60470	Contra Payroll Benefit Expense	Entry	Benefits
1	60479	In-kind trade exp-admin comp	Entry	Benefits
1	60499	Benefits suspense account	Entry	Benefits
1	702	Travel	Budget	Travel
1	70210	Travel & Business Expense-Domestic	Entry	Travel
1	70213	Athletic Bus Expenses	Entry	Travel
1	70215	Contra - Travel Reimburse	Entry	Travel
1	70219	In-Kind Trade Exp-Travel	Entry	Travel
1	70220	Travel-Meals & Entertainment-Domest	Entry	Travel
1	70230	Travel & Business Exp-Recruit-Domes	Entry	Travel
1	70235	Travel & Business Exp-Non-Employee	Entry	Travel
1	70239	In-Kind Trade-Recruiting	Entry	Travel
1	70240	Professional Development	Entry	Travel
1	70241	Professional Development-Internat'l	Entry	Travel
1	70250	Travel & Business Expense-Intl	Entry	Travel
1	70255	Travel-Meals & Entertainment-Intl	Entry	Travel
1	70260	Travel & Business Exp-Recruit-Intl	Entry	Travel
1	702R	Travel Reimbursements	Budget	Travel
1	704	Contractual Services	Budget	Contractual services
1	70410	Advertising, Promotion, Recruitment	Entry	Contractual services
1	70415	Contract Labor/Commissions	Entry	Contractual services
1	70416	Contract Services-Travel & Business	Entry	Contractual services
1	70419	In-Kind Trade Exp-Promotional	Entry	Contractual services
1	70425	Leases & Rentals	Entry	Contractual services
1	70426	Leases & Rentals-GEB & KGEB Comb	Entry	Contractual services
1	70427	Leases & Rentals-GEB	Entry	Contractual services
1	70429	In-Kind Trade Exp-Vehicle Leases	Entry	Contractual services
1	70430	Media Time	Entry	Contractual services
1	70431	Programming & Syndication	Entry	Contractual services
1	70439	In-Kind Trade Exp-Media Time	Entry	Contractual services
1	70440	Professional Fees, Purchased Svcs	Entry	Contractual services
1	70441	Professional Fees-Legal	Entry	Contractual services
1	70442	Professional Fees-Accounting	Entry	Contractual services
1	70443	Purchased Svcs-Information Tech	Entry	Contractual services
1	70449	In-Kind Trade Exp- Prof Serv	Entry	Contractual services
1	70450	Contracted Repair & Maintenance	Entry	Contractual services
1	70460	Elevator Repair & Maintenance-CPX	Entry	Contractual services
1	70461	Security Service-CPX	Entry	Contractual services
1	70462	Janitorial Service-CPX	Entry	Contractual services
1	70463	Landscaping Service-CPX	Entry	Contractual services
1	70464	Uniform Service/Rental-CPX	Entry	Contractual services
1	70465	Water Treatment Service-CPX	Entry	Contractual services
1	70466	Pest Control Service-CPX	Entry	Contractual services
1	70467	Window Cleaning Service-CPX	Entry	Contractual services

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1	70468	Metal Repair & Maintenance-CPX	Entry	Contractual services
1	70469	HVAC Repair & Maintenance-CPX	Entry	Contractual services
1	70470	Plumbing Repair & Maintenance-CPX	Entry	Contractual services
1	70471	Electrical Repair & Maintenance-CPX	Entry	Contractual services
1	70472	Emergency Generator Rep & Maint-CPX	Entry	Contractual services
1	70473	Roof Repair & Maintenance-CPX	Entry	Contractual services
1	70474	Parking Lot Repair&Maintenance-CPX	Entry	Contractual services
1	70475	Boiler/Chiller Repair & Maint-CPX	Entry	Contractual services
1	70476	Garbage/Trash Service	Entry	Contractual services
1	70495	Affil Contractual Serv-Contra Exp	Entry	Contractual services
1	70499	Contra Contract Services Reimb	Entry	Contractual services
1	704R	Contractual Services Reimb	Budget	Contractual services
1	705	Insurance	Budget	Insurance
1	70510	Insurance Athletics	Entry	Insurance
1	70520	Insurance-Other Liability	Entry	Insurance
1	70530	Insurance-Motor Vehicles	Entry	Insurance
1	70535	Insurance Contra-Expense	Entry	Insurance
1	70540	Insurance-Professional Liability	Entry	Insurance
1	70545	Insurance-Foreign Liability	Entry	Insurance
1	70550	Insurance-Property	Entry	Insurance
1	70560	Insurance-Public Liability	Entry	Insurance
1	70570	Insurance-Financed Plans	Entry	Insurance
1	70580	Insurance-Foreign Travel	Entry	Insurance
1	70585	Insurance-Executive Travel	Entry	Insurance
1	706	Utilities	Budget	Utilities
1	70610	Electricity	Entry	Utilities
1	70620	Natural Gas	Entry	Utilities
1	70630	Water and Sewer	Entry	Utilities
1	70640	Sanitation	Entry	Utilities
1	70650	TV Cable Service	Entry	Utilities
1	710	Operating Expense	Budget	Supplies and other operating
1	71005	TV Production Expense	Entry	Supplies and other operating
1	71010	Dues, Memberships	Entry	Supplies and other operating
1	71015	Conference Expense	Entry	Supplies and other operating
1	71020	Furnishings	Entry	Supplies and other operating
1	71030	Gases	Entry	Supplies and other operating
1	71040	Gasoline and Oil	Entry	Supplies and other operating
1	71050	Office Supplies	Entry	Supplies and other operating
1	71060	Postage & Freight	Entry	Supplies and other operating
1	71070	Printing & Duplicating	Entry	Supplies and other operating
1	71080	Promotional Items	Entry	Supplies and other operating
1	71081	HVAC Filters-CPX	Entry	Supplies and other operating
1	71082	HVAC Supplies-CPX	Entry	Supplies and other operating
1	71083	Electrical Supplies-CPX	Entry	Supplies and other operating
1	71084	Plumbing Supplies-CPX	Entry	Supplies and other operating
1	71085	Light Bulbs-CPX	Entry	Supplies and other operating

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1	71086	Energy Supplies - CPX	Entry	Supplies and other operating
1	71090	Repairs & Maintenance	Entry	Supplies and other operating
1	71095	Athletic Supplies	Entry	Supplies and other operating
1	71098	Contra Operation Expense Reimb	Entry	Supplies and other operating
1	71099	In-Kind Trade Exp-Athletic Supplies	Entry	Supplies and other operating
1	710R	Operating Expense Reimb	Budget	Supplies and other operating
1	71100	Supplies & Minor Equipment	Entry	Supplies and other operating
1	71102	Supplies-Lab & Teaching	Entry	Supplies and other operating
1	71105	Software & Technical Equip	Entry	Supplies and other operating
1	71110	Telecommunication	Entry	Supplies and other operating
1	71120	Television/Stage	Entry	Supplies and other operating
1	71130	Uniform, Apparel, Accessories	Entry	Supplies and other operating
1	71140	Vehicles	Entry	Supplies and other operating
1	71150	Game Officials	Entry	Supplies and other operating
1	71155	Tournament Entry Fees	Entry	Supplies and other operating
1	71159	In-Kind Trade Exp-Game Exp	Entry	Supplies and other operating
1	71160	Game Guarantees	Entry	Supplies and other operating
1	71169	In-Kind Trade Exp-Quarantees	Entry	Supplies and other operating
1	71170	Allocation of Operation & Maint	Entry	Supplies and other operating
1	71190	Other Operating	Entry	Supplies and other operating
1	71198	Purchase Discounts	Entry	Supplies and other operating
1	71199	In-Kind Trade Exp-Other	Entry	Supplies and other operating
1	712	Library	Budget	Library
1	71210	Library Subscriptions	Entry	Library
1	71220	Library - Consumable	Entry	Library
1	713	Services to Affiliates-Expense	Budget	Affiliate-Contractual Services
1	71310	Svcs by Affil-Exp-Purch Svcs-Other	Entry	Affiliate-Contractual Services
1	71340	Affiliated Contribution Expense	Entry	Affiliate-Contractual Services
1	71390	Svcs by Affil In-Kind Trade Expense	Entry	Affiliate-Contractual Services
1	714	Financial Aid	Budget	Financial aid
1	71405	Federal Financial Aid Paid	Entry	Financial aid
1	71407	Administrative Cost Allowance	Entry	Financial aid
1	71409	Fed Fin Aid Inst Match	Entry	Financial aid
1	71410	NDSL-Other Collection Exp	Entry	Financial aid
1	71411	NDSL-Litigation	Entry	Financial aid
1	71415	Cost Prin/Int Can Mth/Sci 15	Entry	Financial aid
1	71420	NDSL-LP&I Cancet-Tea-A-72'	Entry	Financial aid
1	71425	Cost LPIC Spec Ed 15/20	Entry	Financial aid
1	71430	Cost-L/P&I Cancel-Vol	Entry	Financial aid
1	71435	Cost-LPIC-MS,PC,Law-Aft 72	Entry	Financial aid
1	71440	Cost-LPIC Pre-k/Childcare-15	Entry	Financial aid
1	71445	Cost-LPIC-Fam Svc-15	Entry	Financial aid
1	71450	Cost-LPIC-Nurse/Med Tech-15	Entry	Financial aid
1	71455	Cost-LPIC-Speech/Lang 15	Entry	Financial aid
1	71460	Cost-LPIC-Death	Entry	Financial aid
1	71461	Cost-LPIC-Disability	Entry	Financial aid

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1	71462	Cost-LPIC-VA Disability	Entry	Financial aid
1	71465	Cost-LPIC-Bankruptcy	Entry	Financial aid
1	71470	Cost-Defaulted LPI Assign-Acce	Entry	Financial aid
1	71471	Cost LPIC Librarian	Entry	Financial aid
1	71474	Fed Liab Adj-Loan Collections	Entry	Financial aid
1	71475	NDSL-Other Costs/Losses	Entry	Financial aid
1	71480	Scholarships	Entry	Financial aid
1	71481	Scholarships-Books	Entry	Financial aid
1	71482	Stipends	Entry	Financial aid
1	71483	Athletic Non Countable Aid	Entry	Financial aid
1	71490	Contra Exp- Unearned Scholarships	Entry	Financial aid
1	71491	Unrestricted Scholarship Reimburse	Entry	Financial aid
1	714R	Financial Aid Reimburse	Budget	Financial aid
1	716	Interest	Budget	Interest
1	71610	Interest Expense	Entry	Interest
1	71620	Annuity Benefits Paid	Entry	Interest
1	71621	Distributions on Agreement	Entry	Interest
1	71699	JVA Interest Expense	Entry	Interest
1	718	Depreciation	Budget	Depreciation
1	71810	Depreciation	Entry	Depreciation
1	71820	Amortization	Entry	Depreciation
1	71830	Impairment	Entry	Depreciation
1	720	Other	Budget	Other
1	72010	Reimbursement Accounts	Entry	Other
1	72015	Cost of Sales	Entry	Other
1	72020	Contributions	Entry	Other
1	72025	Administrative Fees	Entry	Other
1	72030	Bank and Credit Card Charges	Entry	Other
1	72035	Credit Card Discount - Contra	Entry	Other
1	72040	Bad Debts - Non Student	Entry	Other
1	72050	Taxes - Property	Entry	Other
1	72060	Taxes - Federal Income	Entry	Other
1	72070	Taxes - Other	Entry	Other
1	72090	Indirect Cost	Entry	Other
1	72099	Contra Other Expense Reimb	Entry	Other
1	720R	Other Expense Reimb.	Budget	Other
1	902	Expended For Capital Assets	Budget	Capital expenses
1	90210	Land - ORU	Entry	Capital expenses
1	90220	Property rights - ORU	Entry	Capital expenses
1	90230	Land improvements - ORU	Entry	Capital expenses
1	90240	Buildings & improvements - ORU	Entry	Capital expenses
1	90250	Equipment - ORU	Entry	Capital expenses
1	90251	Cameras, AV, music instruments	Entry	Capital expenses
1	90252	Projectors - ORU	Entry	Capital expenses
1	90253	Motor vehicles - ORU	Entry	Capital expenses
1	90260	Computer software - ORU	Entry	Capital expenses

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1	90261	Computer tech & network - ORU	Entry	Capital expenses
1	90270	Library books - ORU	Entry	Capital expenses
1	90271	Library journals - ORU	Entry	Capital expenses
1	90272	Library binding - ORU	Entry	Capital expenses
1	90290	Works of art	Entry	Capital expenses
1	90291	Elsing Museum Collection	Entry	Capital expenses
1	90298	Contra Capital Assets Reimb	Entry	Capital expenses
1	90299	Fixed Asset Disposal	Entry	Capital expenses
1	902R	Expended for Capital Assets Reimb	Budget	Capital expenses
1	903	Expended - cap assets - comm	Budget	Capital expenses
1	90310	Land - commercial	Entry	Capital expenses
1	90320	Buildings & impr - commerical	Entry	Capital expenses
1	90330	Equipment - commercial	Entry	Capital expenses
1	90340	Tenant improvements	Entry	Capital expenses
1	904	Fund additions	Budget	Fund additions
1	908	Fund deductions	Budget	Fund deductions
1	90860	Endow - Reduction by Transfer Out	Entry	Fund deductions
1	999	Fund deductions	Budget	Transfers out
1	99998	Budget use only	Budget	Transfers out
1	99999	Budget use only - contra expense	Budget	Transfers out