

Chart	Account	Account Description	Level	Account Type Description
3	602	Salaries and wages	Budget	Salaries and wages
3	60220	Salaries - non-academic	Entry	Salaries and wages
3	60240	Wages-overtime	Entry	Salaries and wages
3	60241	Wages-temporary	Entry	Salaries and wages
3	60245	Wages-regular	Entry	Salaries and wages
3	60255	Special Pay	Entry	Salaries and wages
3	60266	Accrued hourly wages	Entry	Salaries and wages
3	60267	Accrued salaries-non academic	Entry	Salaries and wages
3	602D	Dept controlled wages	Budget	Salaries and wages
3	604	Benefits	Budget	Benefits
3	60410	Employee benefits	Entry	Benefits
3	60414	Background Checks	Entry	Benefits
3	60415	Other employee benefits	Entry	Benefits
3	60418	Moving Expense	Entry	Benefits
3	60419	Tuition Reimb-Outside ORU	Entry	Benefits
3	60420	FICA-employer's share	Entry	Benefits
3	60425	Insurance-group dental	Entry	Benefits
3	60430	Insurance-group health	Entry	Benefits
3	60435	Insurance-group life	Entry	Benefits
3	60440	Insurance-LTD	Entry	Benefits
3	60445	Insurance-AD&D	Entry	Benefits
3	60450	Insurance-short term disability	Entry	Benefits
3	60455	I/C payroll/benefit expense	Entry	Benefits
3	60479	In-kind trade exp-admin comp	Entry	Benefits
3	60499	Benefits suspense account	Entry	Benefits
3	702	Travel	Budget	Travel
3	70210	Travel & business expense	Entry	Travel
3	70220	Travel-Meals & Entertainment-Domest	Entry	Travel
3	704	Contractual services	Budget	Contractual services
3	70410	Advertising, promotion, recruitment	Entry	Contractual services
3	70415	Contract labor/commissions	Entry	Contractual services
3	70419	In-kind trade exp-promotional	Entry	Contractual services
3	70425	Leases & rentals	Entry	Contractual services
3	70430	Media time	Entry	Contractual services
3	70439	In-kind trade exp-media time	Entry	Contractual services
3	70440	Professional fees, purchased svcs	Entry	Contractual services
3	70449	In-kind trade exp- prof serv	Entry	Contractual services
3	70450	Contracted repair & maintenance	Entry	Contractual services
3	705	Insurance	Budget	Insurance
3	70520	Insurance other liability	Entry	Insurance
3	70530	Insurance-motor vehicles	Entry	Insurance
3	70540	Insurance-professional liability	Entry	Insurance
3	70550	Insurance-property	Entry	Insurance
3	70560	Insurance-public liability	Entry	Insurance
3	710	Operating expense	Budget	Supplies and other operating
3	71005	TV production expense	Entry	Supplies and other operating

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3	71010	Dues, memberships	Entry	Supplies and other operating
3	71015	Barter expense	Entry	Supplies and other operating
3	71050	Office supplies	Entry	Supplies and other operating
3	71060	Postage & freight	Entry	Supplies and other operating
3	71070	Printing & duplicating	Entry	Supplies and other operating
3	71080	Promotional Items	Entry	Supplies and other operating
3	71090	Repairs & maintenance	Entry	Supplies and other operating
3	71100	Supplies & minor equipment	Entry	Supplies and other operating
3	71110	Telecommunication	Entry	Supplies and other operating
3	71140	Vehicles	Entry	Supplies and other operating
3	71170	Allocation of operation & maint	Entry	Supplies and other operating
3	71180	Taxes-property	Entry	Supplies and other operating
3	71185	Taxes-other	Entry	Supplies and other operating
3	71190	Other Operating-Combined	Entry	Supplies and other operating
3	71191	Other Operating-KGEB	Entry	Supplies and other operating
3	71195	Bad debts - non-student	Entry	Supplies and other operating
3	712	Services by affiliates-expense	Budget	Supplies and other operating
3	71210	Do not use	Entry	Supplies and other operating
3	713	Services to Affiliates-Expense	Budget	Affiliate - Contractual Services
3	71310	Svcs by Affil-Exp-Purch Svcs-Other	Entry	Affiliate - Contractual Services
3	71311	Svcs by Affil Exp-Rental	Entry	Affiliate - Contractual Services
3	71390	Svcs by Affil-In-Kind Trade Expense	Entry	Affiliate - Contractual Services
3	716	Interest	Budget	Interest
3	71610	Interest expense	Entry	Interest
3	720	Other	Budget	Other
3	72010	Reimbursement accounts	Entry	Other
3	72015	Cost of sales	Entry	Other
3	902	Expended for capital assets	Budget	Expended for capital assets
3	999	Fund deductions	Budget	Transfers out
3	99998	Budget use only	Budget	Transfers out
3	99999	Budget use only - contra expense	Budget	Transfers out