

Chart	Account	Account Description	Level	Account Type Description
5	602	Salaries and Wages	Budget	Salaries and wages
5	60210	Administrative Compensation	Entry	Salaries and wages
5	60220	Salaries - Non-Academic	Entry	Salaries and wages
5	60225	Salaries-academic	Entry	Salaries and wages
5	60226	Salaries-academic-adjunct	Entry	Salaries and wages
5	60230	Student Wages-Reg-CWS Federal	Entry	Salaries and wages
5	60231	Student Wages-Reg-CWS-ORU	Entry	Salaries and wages
5	60232	Student wages-reg-grad-other	Entry	Salaries and wages
5	60240	Wages-Overtime	Entry	Salaries and wages
5	60241	Wages-Temporary Labor	Entry	Salaries and wages
5	60245	Wages-Regular	Entry	Salaries and wages
5	60255	Special Pay	Entry	Salaries and wages
5	60266	Accrued Student Wages	Entry	Salaries and wages
5	60267	Accrued Salaries-Non-Academic	Entry	Salaries and wages
5	60268	Accrued Salaries-Academic	Entry	Salaries and wages
5	60269	Accrued Salaries-Administrative Com	Entry	Salaries and wages
5	60270	Contra Payroll Expense	Entry	Salaries and wages
5	60285	Lease employee salaries-academic	Entry	Salaries and wages
5	60286	Lease emp salaries-academic-adjunct	Entry	Salaries and wages
5	60288	Lease emp accrued salaries-academic	Entry	Salaries and wages
5	602S	Student Wages	Budget	Salaries and wages
5	602U	Student wages-summer	Budget	Salaries and wages
5	604	Benefits	Budget	Benefits
5	60410	Employee benefits	Entry	Benefits
5	60414	Background Checks	Entry	Benefits
5	60415	Other employee benefits	Entry	Benefits
5	60416	Retirement Plan-Employers Share	Entry	Benefits
5	60417	Tuition Remission	Entry	Benefits
5	60418	Moving Expense	Entry	Benefits
5	60419	Tuition Reimb-Outside ORU	Entry	Benefits
5	60420	FICA-employer's share	Entry	Benefits
5	60425	Insurance-group dental	Entry	Benefits
5	60430	Insurance-group health	Entry	Benefits
5	60435	Insurance-group life	Entry	Benefits
5	60440	Insurance-LTD	Entry	Benefits
5	60445	Insurance-AD&D	Entry	Benefits
5	60450	Insurance-short term disability	Entry	Benefits
5	702	Travel	Budget	Travel
5	70210	Travel & Business Expense-Domestic	Entry	Travel
5	70215	Contra - Travel Reimburse	Entry	Travel
5	70219	In-Kind Trade Exp-Travel	Entry	Travel
5	70220	Travel-Meals & Entertainment-Domest	Entry	Travel
5	70230	Travel & Business Exp-Recruit-Domes	Entry	Travel
5	70235	Travel & Business Exp-Non-Employee	Entry	Travel
5	70239	In-Kind Trade-Recruiting	Entry	Travel
5	70240	Professional Development	Entry	Travel

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5	70241	Professional Development-Internat'l	Entry	Travel
5	70250	Travel & Business Expense-Intl	Entry	Travel
5	70255	Travel-Meals & Entertainment-Intl	Entry	Travel
5	70260	Travel & Business Exp-Recruit-Intl	Entry	Travel
5	702R	Travel Reimbursements	Budget	Travel
5	704	Contractual services	Budget	Contractual services
5	70410	Advertising, promotion, recruitment	Entry	Contractual services
5	70415	Contract labor/commissions	Entry	Contractual services
5	70416	Contract Serv - Travel & Business	Entry	Contractual services
5	70419	In-Kind Trade Exp-Promotional	Entry	Contractual services
5	70425	Leases & rentals	Entry	Contractual services
5	70429	In-Kind Trade Exp-Vehicle Leases	Entry	Contractual services
5	70430	Media Time	Entry	Contractual services
5	70439	In-Kind Trade Exp-Media Time	Entry	Contractual services
5	70440	Professional fees, purchased svcs	Entry	Contractual services
5	70441	Professional fees-legal	Entry	Contractual services
5	70442	Professional fees-accounting	Entry	Contractual services
5	70443	Purchased Svcs-Information Tech	Entry	Contractual services
5	70449	In-Kind Trade Exp- Prof Serv	Entry	Contractual services
5	70450	Contracted Repair & Maintenance	Entry	Contractual services
5	70495	Affil Contractual Serv-Contra Exp	Entry	Contractual services
5	70499	Contra Contract Services Reimb	Entry	Contractual services
5	705	Insurance	Budget	Insurance
5	70520	Insurance other liability	Entry	Insurance
5	70530	Insurance-motor vehicles	Entry	Insurance
5	70535	Insurance Contra-Expense	Entry	Insurance
5	70540	Insurance-professional liability	Entry	Insurance
5	70545	Insurance-foreign liability	Entry	Insurance
5	70580	Insurance-foreign travel	Entry	Insurance
5	70585	Insurance-Executive Travel	Entry	Insurance
5	710	Operating expense	Budget	Supplies and other operating
5	71010	Dues, memberships	Entry	Supplies and other operating
5	71015	Conference Expense	Entry	Supplies and other operating
5	71020	Furnishings	Entry	Supplies and other operating
5	71030	Gases	Entry	Supplies and other operating
5	71040	Gasoline and Oil	Entry	Supplies and other operating
5	71050	Office supplies	Entry	Supplies and other operating
5	71060	Postage & freight	Entry	Supplies and other operating
5	71070	Printing & duplicating	Entry	Supplies and other operating
5	71080	Promotional Items	Entry	Supplies and other operating
5	71090	Repairs & maintenance	Entry	Supplies and other operating
5	71098	Contra Operation Expense Reimb	Entry	Supplies and other operating
5	710R	Operating Expense Reimb	Budget	Supplies and other operating
5	71100	Supplies & minor equipment	Entry	Supplies and other operating
5	71105	Software & technical equip	Entry	Supplies and other operating
5	71110	Telecommunication	Entry	Supplies and other operating

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5	71130	Uniform, Apparel, Accessories	Entry	Supplies and other operating
5	71140	Vehicles	Entry	Supplies and other operating
5	71190	Other Operating	Entry	Supplies and other operating
5	71198	Purchase Discounts	Entry	Supplies and other operating
5	71199	In-Kind Trade Exp-Other	Entry	Supplies and other operating
5	713	Services to Affiliates-Expense	Budget	Affiliate-Contractual Services
5	71310	Svcs by Affil-Exp-Purch Svcs-Other	Entry	Affiliate-Contractual Services
5	71311	Svcs By Affil-Exp-Rental	Entry	Affiliate-Contractual Services
5	71340	Affiliated Contribution Expense	Entry	Affiliate-Contractual Services
5	71390	Svcs By Affil In-Kind Trade Expense	Entry	Affiliate-Contractual Services
5	716	Interest	Budget	Interest
5	71610	Interest Expense	Entry	Interest
5	718	Depreciation	Budget	Depreciation
5	71810	Depreciation expense	Entry	Depreciation
5	71820	Amortization	Entry	Depreciation
5	71830	Impairment	Entry	Depreciation
5	720	Other	Budget	Other
5	72010	Reimbursement accounts	Entry	Other
5	72015	Cost of sales	Entry	Other
5	72020	Contributions	Entry	Other
5	72030	Bank and credit card charges	Entry	Other
5	72035	Credit Card Discount - Contra	Entry	Other
5	72040	Bad Debts - Non Student	Entry	Other
5	72050	Taxes - Property	Entry	Other
5	72060	Taxes - Federal Income	Entry	Other
5	72070	Taxes - Other	Entry	Other
5	72099	Contra Other Expense Reimb	Entry	Other
5	720R	Other Expense Reimb.	Budget	Other
5	902	Expended For Capital Assets	Budget	Capital expenses
5	90250	Equipment - E21	Entry	Capital expenses
5	90261	Computer tech & network - E21	Entry	Capital expenses
5	999	Fund deductions	Budget	Transfers out
5	99998	Budget use only	Budget	Transfers out
5	99999	Budget use only - contra expense	Budget	Transfers out