

KEAN UNIVERSITY

BUDGET OFFICE

CHART OF ACCOUNTS - EXPENSES

Old Object Code	New Object Code	Description
	5	EXPENDITURES
	50	OPERATING EXPENSE
	500	CHARGEBACKS
5000	50000	DOC CTR/SUPPLIES CHARGEBACKS
5001	50010	OFFICE SUPPLIES INVENT
5002	50020	DUPLICATION INVENTORY
5005	50050	EXPENSE CHARGEBACKS (WKU ONLY)
5007	50070	WKU FX RATE&PRC TAX UNCOLLECT
	501	P3 EXPENSES
5013	50130	MANAGE FEE UNSUBORD
5014	50140	MANAGE FEE SUBORD
5015	50150	COMPANY FEE EXP
5009	50190	GROUND RENT EXP
	502	MATERIALS & SUPPLIES
5020	50200	FOOD
5021	50210	PRINT/OFF SUPPLIES
5023	50215	EDUCATIONAL SUPPLIES
NEW	50216	CLINIC SUPPLIES
NEW	50220	LAB SUPPLIES
NEW	50225	RESEARCH SUPPLIES
5022	50230	VEHICULAR SUPPLIES
5024	50240	HOUSEHOLD & CLOTHING
5025	50250	FUEL & UTILITIES
5026	50260	STUD FOOD VOUCHER
5018	50280	UNIFORM ALLOWANCE
	503	SERVICES OTHER THAN PERSONNEL
5030	50300	TRAVEL
5028	50301	STUDENT TRAVEL
5029	50302	MILEAGE REIMBURSEMENT
5062	50303	VIRTUAL CONFERENCE-PROF DEV
5008	50308	SERVICE FEE-UNION TWSHP
5010	50310	PT TUITION RUTGERS
5011	50311	EMPLOYMENT SERVICES TEMPS
5031	50315	TELEPHONE-INTERNET-CABLE
5032	50320	POSTAGE
5033	50330	INSURANCE
5034	50340	COMPUTER SERVICES/SOFTWARE
5035	50350	HOUSEHOLD & SECURITY
5036	50360	PROFESSIONAL SERVICES

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5045	50365	LEGAL SERVICES
5086	50366	CLINICAL EDUC/SITE FEES
5037	50370	ADVERTISING
5038	50380	RECEPTION (FOOD ONLY)
5039	50390	MEMBRSHPS-FEES-SBSCR
	504	MAINTENANCE & FIXED CHARGES
5040	50400	REPAIR-BLDG & GROUND
5041	50410	REPAIR - EQUIPMENT
5042	50420	MAINTENANCE-VEHICLES
5043	50430	SNOW REMOVAL
5044	50440	RENT BLDGS & GROUNDS
5047	50470	RENTALS
	505	SPECIAL PURPOSE
5050	50500	EXTRAORDINARY
5051	50510	AWARDS-PROMOTIONAL GIVEAWAYS
NEW	50511	PRIZES - TAXABLE
5052	50520	REIMBURSEMENT-NON-TAXABLE
5053	50530	ABANDONED PROPERTY
5054	50540	INFASTRUCTURE CLAIM LIABILITY
5046	50546	PROPERTY TAXES
5048	50548	COLLECT COST FROM STDTS
5049	50549	COLLECTION COSTS
5056	50560	WORKERS COMPENSATION
5057	50570	CLAIMS-SETTLEMENTS
5059	50590	INTL STUDY PGM-REFND
	506	SPECIAL PROJECTS/EVENTS
5060	50600	SPECIAL PROJECTS
5067	50670	STUDENT EVENTS
5027	50680	ANNUAL PROJECTS/EVENTS
	507	CAPITAL ADDITIONS, IMPROVEMENTS & EQUIPMENT
5070	50700	IMPROV BUILD & GRNDS
5071	50710	FENCE REPLACEMENT
5072	50720	PERIMETER SIDEWALKS
5073	50730	ROAD REPAIR
5074	50740	VEHICULAR EQUIPMENT
5075	50750	AUDIO-VISUAL EQUIPMENT
5076	50760	EQUIPMENT-ALL OTHER
5077	50770	COMPUTER EQUIPMENT
5078	50780	COMPUTER EQUIP-LEASE

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5079	50790	INFRASTRUCTURE WIRNG
	508	ALLOCATIONS
5058	50858	INDIRECT COST RECVRY
5084	50884	INDIRECT COST
	509	BANKING & ADMINISTRATIVE OTHER
5090	50900	OVER AND SHORT
5091	50910	ADMIN-OTHER BANK CHG
5092	50920	OTHER CHARGES
5095	50950	PENALTY AND INTEREST
5097	50970	CONVENIENCE FEE REFUND
5055	50955	PYMT IN LIEU OF TAXES
5085	50960	ADMINISTRATIVE COSTS
	51	OPERATING EXPENSE
	510	SALARIES & WAGES-CHARGEBACKS
5106	51060	SALARY CHRGBACKS TO WKU OTHER
5170	51070	SALARY CHRGBACK
	511	SALARIES & WAGES-FULL-TIME
5112	51120	SAL-REGULAR
5750	51130	SICK LEAVE EXPENSE
5761	51131	VACATION LEAVE EXP
5770	51132	PERSONAL LEAVE BANK
5771	51133	COMP DAYS
5126	51135	SAL - STIPEND
5115	51150	SAL-OVER TIME
5116	51160	SAL-OVERLOAD
5138	51161	SAL-SUMMER OVERLOAD
5127	51170	HOLIDAY PAY - POLICE
5123	51180	ALLOC SALARY
5119	51190	RELOCATION-FRINGE BENEFITS
	512	SALARIES & WAGES-PART TIME
5111	51210	SAL-ACADEM SPEC
5113	51230	SAL-ADJUNCT
5137	51231	SAL-SUMMER ADJUNCT
	513	SALARIES & WAGES-STUDENTS
5120	51320	STUDENT STIPENDS
5114	51340	SAL-GRAD ASST
5134	51341	SAL-GRAD ASST SUMMER
5117	51370	SAL-COL WORK STDY
5118	51380	SAL-STDT AIDES

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	52	OPERATING EXPENSE
	520	FRINGE BENEFITS
5203	52030	FICA-FRINGE CHRGBKs WKU-Other
5206	52060	DCRP KEAN MATCH
	521	FRINGE BENEFITS
5210	52100	EMP DEPENDENT WAIVER
5215	52150	TRANSPORTATION BENEF
5216	52160	KNJ TUITION REM-PROF
5217	52170	TUITION REIMBURSEMENT
5218	52180	KCNJ TUITION REMISSN
5219	52190	FICA EXPEND- KCNJ PD
	522	FRINGE BENEFITS
5220	52200	BENEFITS- 900000 POS
5225	52250	BENEFITS WKU INSURANCE
	523	FRINGE BENEFITS
5231	52310	VISION CARE REIMBURS
5234	52320	COBRA
	526	FRINGE BENEFITS
5261	52610	BENE-GRANTS-INSTRUCT
5262	52620	BENE-GRANTS-RESEARCH
5263	52630	BENE-GRANTS-COMM SER
5266	52660	BENE-GRANTS-STDY SER
5267	52670	BENE-GRANTS-INST SUP
	53	STUDENT AWARDS & WAIVERS
	531	STUDENT STIPENDS & WAIVERS
5315	53150	STUDENT STIPENDS (NON SERVICE)
5318	53180	STDY TUIT-FEE WAIVER
8318	53180	STDY TUIT-FEE WAIVER
	532	ROOM, BOARD, & OTHER AID
5325	53250	ROOM RENT WAIVER-EXP
8325	53250	ROOM RENT WAIVER
5326	53260	BOARD
5327	53270	ROOM RENT
	54	DEPRECIATION & AMORTIZATION
	540	DEPRECIATION CONTROL
5401	54010	DEPR EFA PROJECTS
	541	DEPRECIATION LAND IMPROVEMENTS
5411	54110	DEPRECIATION-LAND IMPR
	542	DEPRECIATION BUILDING & BLD IMPROVEMENTS

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5420	54200	DEPRECIATION-BUILDGS
5421	54210	DEPR-BLDG IMPROV
	543	DEPRECIATION EQUIPMENT
5430	54300	DEPRECIATION-EQUIPMT
	545	DEPRECIATION INFRASTRUCTURE
5450	54500	DEPRECIATION- INFRA
	55	INTEREST EXPENSE & OTHER FINANCING COSTS
	551	INTEREST EXPENSE
5511	55110	INTEREST EXPENSE
5515	55115	OTHER COSTS-P & I WO
5516	55160	OTHER COSTS-P & I WO
	56	PRINCIPAL PAYMENT ON LONG TERM DEBT
	561	PRINCIPAL
5611	56110	PRINCIPAL PAYMENTS
	57	OTHER UNIVERSITY EXPENSES
	573	OTHER EXPENSES
5730	57300	LOSS DISPOSAL ASSET
5710	57301	GAIN/LOSS EXTINGMT DEBT
5089	57389	BOOK VOUCHER EXPEND.
	576	BAD DEBT EXPENSE
5451	57651	BAD DEBT EXPENSE
	58	ALLOCATED FICA & FRINGE EXPENSES
	581	STATE OF NJ FICA
5819	58190	FICA EXPEND-STATE PD
	584	STATE OF NJ FRINGE
5840	58400	BENEFITS - STATE PAID
5841	58410	STATE PENSION EXPENSE
5842	58420	STATE OPEB EXPENSE
	585	AMORTIZATION
5850	58500	AMORTIZATION EXPENSE
	59	PLANT FUND & CONSTRUCTION EXPENSES
	590	PLANT FUND CONTROL
5901	59010	BOND ISSUE EXPENSE
5902	59020	AMORT EXP - DEF LOSS REFI
	591	CONSTRUCTION EXPENSES
5910	59100	REAL PROPERTY PURCH
5911	59110	CONSTRUCTION EXPEND
5916	59160	ABATEMENT
5919	59190	CONST.CONTINGENCY

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Code	Code	
5921	59121	ARCHITECTURAL-ENGIN
5931	59131	CONST.MANAGEMENT
5940	59140	REPAIR BLD&GRND CAPITALIZABLE
5941	59141	CONST.ADMINISTRATION
5951	59151	SURVEY-TEST-INSPECT
5971	59171	EQUIPMENT-CONST
5991	59191	OTH EXP-CONSTRUCTION
5998	59198	PRIOR FY C-FWD EXPND
5999	59199	OTHER EXPENSE
	6	FUNDING TRANSFERS
	60	FUNDING MAND DEBT SVC
	600	FUNDING MAND DEBT SVC
6107	60007	MAND DEBT SER-AUX-07D
6011	60011	MAND DBT SER E&G-11
6014	60014	MAND DEBT SERV 2014A ELF/CIF
6026	61424	MAND DEBT SERV 2024 CIF-Rfnd'14
6015	60015	MAN DEBT SERV EFA 2015 H
6016	60016	MAND DEBT SERV 2016AB CIF
6017	60017	MAND DEBT SERV - 2017 C
6018	60018	MAND DEBT SERV - 2017 D
6023	60023	MAND DEBT SERV 2023A CIF
6024	60024	MAND DEBT SERV - FIRST AMERICA 24
6025	60025	MAND DEBT SERV - FIRST AMERICA 25
	64	FUNDING MAND MATCH
	640	FUNDING MAND MATCH
6411	64011	MAND MATCH-FUND 11
6428	64028	MAND MATCH
	65	FUNDING MAND TRANSFER
	650	FUNDING MAND TRANSFER
6511	65011	MAND INTRA- UNEXP
6544	65044	MAND TRANS-FUND 44
6560	65060	MAND TRAN-FUND 60
6561	65061	MAND TRANS-FUND 61
	66	FUNDING NON-MAND TRANSFER
	660	FUNDING NON-MAND TRANSFER
6611	66011	N/M TRANSFR-C UNR-11
6614	66014	N/M TRANSFR-C UNR-14
6662	66062	N/M TRANSFR-PLANT-62
	69	FUNDING TRANSFERS

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Old Object Code	New Object Code	Description
	690	FUNDING TRANSFERS
6900	69000	INTRAFUND TRANSFER
6911	69011	INTERFUND TRANSFER
6912	69012	INTERFUND TR - FUND 12
6914	69014	INTERFUND-DEDICATED
6915	69015	INTERFUND UNIV CENTER
6917	69017	INTERFUND TR- FUND 17
6921	69021	INTERFUND TR- FUND 21
6922	69022	INTERFUND TR- FUND 22
6923	69023	INTERFUND TR- FUND 23
6928	69028	INTERFUND TR- FUND 28
6960	69060	INTERFUND TR- FUND 60
6961	69061	INTERFUND TR-FUND 61
6962	69062	INTERFUND TR-FUND 62
6965	69065	INTERFUND- FUND 65
6966	69066	INTERFUND- FUND 66
	8	SCHOLARSHIPS
	83	SCHOLARSHIPS & FINANCIAL AID
	831	SCHOLARSHIPS & STUDENT AWARDS
8310	83100	SCHOLARSHIPS
5310	83100	SCHOLARSHIPS
8319	83190	EEO STDT FEES EXP
5319	83190	EEO STDT FEES EXP.
	832	FINANCIAL AID & STUDENT AWARDS
8320	83200	GRANTS-IN-AID
5320	83200	GRANTS-IN-AID
8322	83220	SEOG EXPEND/CWS AUTH
8323	83230	STUDENT CHILD CARE FEE