

# KEAN UNIVERSITY

## BUDGET OFFICE

### CHART OF ACCOUNTS - EXPENSES

| Old Object Code | New Object Code | Description                          |
|-----------------|-----------------|--------------------------------------|
|                 | <b>5</b>        | <b>EXPENDITURES</b>                  |
|                 | <b>50</b>       | <b>OPERATING EXPENSE</b>             |
|                 | <b>500</b>      | <b>CHARGEBACKS</b>                   |
| 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        |
|                 | <b>501</b>      | <b>P3 EXPENSES</b>                   |
| 5013            | 50130           | MANAGE FEE UNSUBORD                  |
| 5014            | 50140           | MANAGE FEE SUBORD                    |
| 5015            | 50150           | COMPANY FEE EXP                      |
| 5009            | 50190           | GROUND RENT EXP                      |
|                 | <b>502</b>      | <b>MATERIALS &amp; SUPPLIES</b>      |
| 5020            | 50200           | FOOD                                 |
| 5021            | 50210           | PRINT/OFF SUPPLIES                   |
| 5023            | 50215           | EDUCATIONAL SUPPLIES                 |
| <b>NEW</b>      | 50216           | CLINIC SUPPLIES                      |
| <b>NEW</b>      | 50220           | LAB SUPPLIES                         |
| <b>NEW</b>      | 50225           | RESEARCH SUPPLIES                    |
| 5022            | 50230           | VEHICULAR SUPPLIES                   |
| 5024            | 50240           | HOUSEHOLD & CLOTHING                 |
| 5025            | 50250           | FUEL & UTILITIES                     |
| 5026            | 50260           | STUD FOOD VOUCHER                    |
| 5018            | 50280           | UNIFORM ALLOWANCE                    |
|                 | <b>503</b>      | <b>SERVICES OTHER THAN PERSONNEL</b> |
| 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                                   |
|                    | <b>504</b>         | <b>MAINTENANCE &amp; FIXED CHARGES</b>                 |
| 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                                                |
|                    | <b>505</b>         | <b>SPECIAL PURPOSE</b>                                 |
| 5050               | 50500              | EXTRAORDINARY                                          |
| 5051               | 50510              | AWARDS-PROMOTIONAL GIVEAWAYS                           |
| <b>NEW</b>         | 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                                   |
|                    | <b>506</b>         | <b>SPECIAL PROJECTS/EVENTS</b>                         |
| 5060               | 50600              | SPECIAL PROJECTS                                       |
| 5067               | 50670              | STUDENT EVENTS                                         |
| 5027               | 50680              | ANNUAL PROJECTS/EVENTS                                 |
|                    | <b>507</b>         | <b>CAPITAL ADDITIONS, IMPROVEMENTS &amp; EQUIPMENT</b> |
| 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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| Old Object<br>Code | New Object<br>Code | Description                               |
|--------------------|--------------------|-------------------------------------------|
| 5079               | 50790              | INFRASTRUCTURE WIRNG                      |
|                    | <b>508</b>         | <b>ALLOCATIONS</b>                        |
| 5058               | 50858              | INDIRECT COST RECVRY                      |
| 5084               | 50884              | INDIRECT COST                             |
|                    | <b>509</b>         | <b>BANKING &amp; ADMINISTRATIVE OTHER</b> |
| 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                      |
|                    | <b>51</b>          | <b>OPERATING EXPENSE</b>                  |
|                    | <b>510</b>         | <b>SALARIES &amp; WAGES-CHARGEBACKS</b>   |
| 5106               | 51060              | SALARY CHRGBACKS TO WKU OTHER             |
| 5170               | 51070              | SALARY CHRGBACK                           |
|                    | <b>511</b>         | <b>SALARIES &amp; WAGES-FULL-TIME</b>     |
| 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                |
|                    | <b>512</b>         | <b>SALARIES &amp; WAGES-PART TIME</b>     |
| 5111               | 51210              | SAL-ACADEM SPEC                           |
| 5113               | 51230              | SAL-ADJUNCT                               |
| 5137               | 51231              | SAL-SUMMER ADJUNCT                        |
|                    | <b>513</b>         | <b>SALARIES &amp; WAGES-STUDENTS</b>      |
| 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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| Old Object Code | New Object Code | Description                             |
|-----------------|-----------------|-----------------------------------------|
|                 | 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             | DEPRCIATION LAND IMPROVEMENTS           |
| 5411            | 54110           | DEPRECIATION-LAND IMPR                  |
|                 | 542             | DEPRCIATION BUILDING & BLD IMPROVEMENTS |

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

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| <b>Old Object</b> | <b>New Object</b> | <b>Description</b>                |
|-------------------|-------------------|-----------------------------------|
| <b>Code</b>       | <b>Code</b>       |                                   |
| 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                     |
|                   | <b>6</b>          | <b>FUNDING TRANSFERS</b>          |
|                   | <b>60</b>         | <b>FUNDING MAND DEBT SVC</b>      |
|                   | <b>600</b>        | <b>FUNDING MAND DEBT SVC</b>      |
| 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 |
|                   | <b>64</b>         | <b>FUNDING MAND MATCH</b>         |
|                   | <b>640</b>        | <b>FUNDING MAND MATCH</b>         |
| 6411              | 64011             | MAND MATCH-FUND 11                |
| 6428              | 64028             | MAND MATCH                        |
|                   | <b>65</b>         | <b>FUNDING MAND TRANSFER</b>      |
|                   | <b>650</b>        | <b>FUNDING MAND TRANSFER</b>      |
| 6511              | 65011             | MAND INTRA- UNEXP                 |
| 6544              | 65044             | MAND TRANS-FUND 44                |
| 6560              | 65060             | MAND TRAN-FUND 60                 |
| 6561              | 65061             | MAND TRANS-FUND 61                |
|                   | <b>66</b>         | <b>FUNDING NON-MAND TRANSFER</b>  |
|                   | <b>660</b>        | <b>FUNDING NON-MAND TRANSFER</b>  |
| 6611              | 66011             | N/M TRANSFR-C UNR-11              |
| 6614              | 66014             | N/M TRANSFR-C UNR-14              |
| 6662              | 66062             | N/M TRANSFR-PLANT-62              |
|                   | <b>69</b>         | <b>FUNDING TRANSFERS</b>          |

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| Old Object<br>Code | New Object<br>Code | Description                               |
|--------------------|--------------------|-------------------------------------------|
|                    | <b>690</b>         | <b>FUNDING TRANSFERS</b>                  |
| 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                        |
|                    | <b>8</b>           | <b>SCHOLARSHIPS</b>                       |
|                    | <b>83</b>          | <b>SCHOLARSHIPS &amp; FINANCIAL AID</b>   |
|                    | <b>831</b>         | <b>SCHOLARSHIPS &amp; STUDENT AWARDS</b>  |
| 8310               | 83100              | SCHOLARSHIPS                              |
| 5310               | 83100              | SCHOLARSHIPS                              |
| 8319               | 83190              | EEO STDT FEES EXP                         |
| 5319               | 83190              | EEO STDT FEES EXP.                        |
|                    | <b>832</b>         | <b>FINANCIAL AID &amp; STUDENT AWARDS</b> |
| 8320               | 83200              | GRANTS-IN-AID                             |
| 5320               | 83200              | GRANTS-IN-AID                             |
| 8322               | 83220              | SEOG EXPEND/CWS AUTH                      |
| 8323               | 83230              | STUDENT CHILD CARE FEE                    |