

CHART OF ACCOUNTS

TYPE	ACCOU	DESCRIPTION
<b>Salaries &amp; Wages: typically only used by HR</b>		
Faculty	6010	Faculty/Prof Research - Ft
Faculty	6011	Faculty/Prof Research - Pt
Faculty	6012	3rd Term Faculty Appt-Ft & Pt
Faculty	6015	Instructional Support - FT
Faculty	6016	Instructional Support - PT
Faculty	6090	Inter-Department Labor Charges
Salaries - Administrative	6013	Administrative-Full-Time
Salaries - Administrative	6014	Administrative-Part-Time
Salaries - Administrative	6017	IT Professional - Full Time
Salaries - Administrative	6018	IT Professional - Part Time
Clerical-Technical	6030	Clerical-Technical
Clerical-Technical	6031	Registered Nurses-Full-Time
Clerical-Technical	6032	Registered Nurses-Part-Time
Clerical-Technical	6033	Health Center-Technicians
Graduate Assistants	6050	Grad Assistants
Graduate Assistants	6051	Grad Assistants-Summer Appoint
Other Students	6052	Graduate Students
Other Students	6053	Undergraduate Students
Other Students	6054	Students-Work Study
Instructional Support	6060	Lab Instructors - Full Time
Instructional Support	6061	Lab Instructors - Part Time
Research Technicians	6070	Laboratory/Research Technician
Bargaining Unit	6072	Grounds
Bargaining Unit	6073	Custodians
Bargaining Unit	6074	Maintenance
Bargaining Unit	6075	Food Service
Other Technical	6071	Policemen and Watchmen
Other Technical	6076	IT Technical
Other Technical	6077	Ticket Takers
<b>Staff Benefits: typically only used by HR</b>		
Staff Benefits Allocated	6095	Staff Benefits-Univ Grad Assts
Staff Benefits Allocated	6096	Staff Benefits-Research Stdnts
Staff Benefits Allocated	6097	Staff Benefit Research(non-st)
Staff Benefits Allocated	6098	Staff Benefits - Faculty/Staff
Staff Benefits Allocated	6099	Staff Benefits - Students
<b>Materials and Services-Guest Care: include food/drink purchases &amp; free/give-away items</b>		
Guest Care/Entertainment	7360	Guest Care-Entertainment
Guest Care/Entertainment	7361	Banquets and Socials
Guest Care/Entertainment	7363	Programming for Students
Guest Care/Entertainment	7364	Guest care-allowable
Guest Care/Entertainment	7365	Business meetings
Guest Care/Entertainment	7367	Retirement receptions
Guest Care/Entertainment	7368	Flowers/memorial
Guest Care/Entertainment	7369	Beverages
Guest Care/Entertainment	7840	Tickets and Invitations
Material & Services - Other	7120	Advertising
Material & Services - Other	7140	Awards
Material & Services - Other	7233	Film Developing
Material & Services - Other	7310	Costumes-UD Players
Material & Services - Other	7311	Cafeteria and Maint Uniforms
Material & Services - Other	7312	Linens
Material & Services - Other	7320	Decorations and Displays

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Material & Services - Other	7330	Diplomas
Material & Services - Other	7340	Donations
Material & Services - Other	7350	Engraving and Art
Material & Services - Other	7414	Gasoline
Material & Services - Other	7470	Laundry/Dry Cleaning
Material & Services - Other	7550	Miscellaneous
Material & Services - Other	7620	Photography
Material & Services - Other	7860	Transportation of Students
Material & Services - Other	7862	Employee Moving Expense -Dept
Material & Services - Other	7863	Off-Campus Field Trip Expense

**Materials and Services: do NOT include coffee, water, soda, snacks, or flowers**

Utilities	7410	Gas
Utilities	7411	Electricity
Utilities	7412	Water and Sewer
General Supplies	7415	Industrial Gases and Cylinders
General Supplies	7800	Office Supplies
General Supplies	7801	Teaching Aids
General Supplies	7802	Athletic Supplies
General Supplies	7803	Medical Supplies
General Supplies	7809	General Supplies
General Supplies	7812	Radioactive Isotopes
General Supplies	7813	Hazardous Materials
General Supplies	7814	Cost Center Usage
General Supplies	7815	Cafeteria Supply-China,Flatwre
General Supplies	7816	M&S-office furniture
General Supplies	7818	M&S-safety equipment
Janitorial/Maintenance supplies	7804	Cleaning Supply-Soap,Paper,Etc
Janitorial/Maintenance supplies	7805	Janitorial Supplies-Mops Broom
Janitorial/Maintenance supplies	7806	Maint Supplies-Hammers Etc
Janitorial/Maintenance supplies	7807	Auto Supplies/Service-No Gas
Janitorial/Maintenance supplies	7808	Housing Furnishings
IT Supplies	7817	M&S-computers
IT Supplies	7819	General IT Supplies
Professional Services	7195	Professional Services - Misc
Professional Services	7196	Prof Services - Attorneys
Professional Services	7197	Prof Services - Patents
Professional Services	7198	Prof Services - Consultants
Contracted Services	7209	Contract Services - IT
Contracted Services	7210	Contract Serv-Elevator Maint
Contracted Services	7211	Contract Serv-Waste Disposal
Contracted Services	7212	Contract Serv-Window Washing
Contracted Services	7213	Contract Serv-Pest Control
Contracted Services	7214	Contract Serv-Janitorial Serv
Contracted Services	7215	Contract Serv-U.D. Maintenance
Contracted Services	7216	Contract Serv-Janitor Supplies
Contracted Services	7217	Contract Serv-Grounds
Contracted Services	7218	Contract Serv-Student Search
Contracted Services	7219	Contract Service-Miscellaneous
Maintenance Services	7700	Repair & Maintenance-Building
Maintenance Services	7701	Repair & Maintenance-Equipment
Maintenance Services	7702	Repair & Maintenance-Autos
Maintenance Services	7703	Minor Renovations
Maintenance Services	7705	UDIT Maintenance Contracts
Maintenance Services	7706	Special Software Cost/Allowanc
Maintenance Services	7707	Mtnce Agreements-Software

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Maintenance Services	7708	Mtnce Agreements-Computers
Maintenance Services	7709	Mtnce Agreements - Equipment
Maintenance Services	7710	Instrument Calibration Service
Insurance	7440	Property Insurance
Insurance	7441	Liability Insurance
Insurance	7442	Automobile Insurance
Insurance	7443	Intercollegiate Athletic Insur
Insurance	7445	General Insurance
Insurance	7446	Self Insurance
Printing	7650	Printing for Distribution
Printing	7651	Printed Programs
Printing	7810	Photo Copying
Printing	7811	Library Bibliographic Search
Other Expense	7160	Binding
Other Expense	7180	Candidates for Employment
Other Expense	7181	Background Checks
Other Expense	7480	Licenses,Royalties,Permits,Tax
Other Expense	7520	Medical Fees
Other Expense	7540	Membership and Dues
Other Expense	7570	Officials Fees
Other Expense	7575	Game Management Expense
Other Expense	7580	Opponents Share
Other Expense	7600	Periodicals/Nwspaper,Dept Book
Other Expense	7711	Flyer Express Fee
Other Expense	7730	Scouting
Other Expense	7750	Speakers,Critic,Teachers,Etc.
Other Expense	7858	Student Meal/Lodging-Preseason
Other Expense	7859	Tournament Travel Expense
Other Expense	7872	Travel - Guest Speakers, Etc.
Other Expense	7875	Registration Fees-Conferences
Other Expense	7876	Registration Fees-Training
Other Expense	7877	Registration Fees-Other
Other Expense	7961	Lost Book - Book Sales
Other Expense	7962	Lost Book - Invoiced
Other Expense	7972	Equipment-Interdept Trf/Sales
Other Expense	7998	Allocated Expense Credit

**Communications:**

Postage/Freight	7640	Postage, Postage Meter
Postage/Freight	7641	Mail Forwarding-Residence Hall
Postage/Freight	7861	Freight and Express
Phone Services	7827	Movie Channel
Phone Services	7828	Monthly Video Service
Phone Services	7829	Video Installation
Phone Services	7830	Telephone - Long Distance
Phone Services	7832	Telephone - Local Calls
Phone Services	7833	Facsimile Service
Phone Services	7834	Telephone - Installation
Phone Services	7836	Security Line Installation
Phone Services	7838	Network Installation
Phone Services	7839	Network Monthly Service

**Travel:**

General Travel	7870	Travel-Staff
Local Travel	7873	Local Travel - Mileage
Local Travel	7874	Local Travel - Misc

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Recruiting Travel	7864	Recruiting - Travel
Recruiting Travel	7865	Recruiting-Lodging/Meals
Recruiting Travel	7866	Recruiting-Visits
Recruiting Travel	7867	Recruiting-Printing/Periodical
Recruiting Travel	7868	Recruiting-Miscellaneous
Recruiting Travel	7869	Recruiting-Cell Phone Expense
Recruiting Travel	7871	Admissions Travel Allowance

**G A Tuition Remission:**

G A Tuition Remission	7384	Tuit Rem-Graduate Assistants
G A Tuition Remission	7387	Tuit Rem-Graduate Students

**Rentals:**

Telecom Rentals	7823	Cellular Equipment-Voice
Telecom Rentals	7824	Cellular Monthly Service-Voice
Telecom Rentals	7825	Cellular Equipment - Data
Telecom Rentals	7826	Cellular Monthly Service-Data
Telecom Rentals	7831	Telephone - Monthly Service
Telecom Rentals	7835	Security Line Monthly Service
Telecom Rentals	7837	Data Line Monthly Service
Other Rentals	7971	Rent/Lease Equip and Facility

**Participant Costs:**

Participant Costs	7366	Participant costs
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**Equipment: only for items with a unit price >= \$5,000 and a service life >= 1 year**

Books	7960	Library Books
Barcoded Equipment	7970	Equipment-Furniture & Fixtures
Barcoded Equipment	7973	Equipment-office furniture
Barcoded Equipment	7974	Equipment-IT
Barcoded Equipment	7975	Equipment-Laboratory
Barcoded Equipment	7976	Equipment-safety