

FAIRLEIGH DICKINSON UNIVERSITY
 CHART OF ACCOUNTS - PER COLLEAGUE
SALARIES
 As of October 29, 2025

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COLLEAGUE Object Code	COLLEAGUE DESCRIPTION	COLLEAGUE Object Code	COLLEAGUE DESCRIPTION
51100	FT Fac Teach Anl F/S	51840	PT Reg/OT-Union
51103	FT Fac NT Res Anl F/S	51950	Student-Cash-Salary-G
51104	FT Fac NT Adm Anl F/S	51960	Student Scholarship-G
51106	FT Fac NT Other Annual	51961	Student Credit Salary-G
51107	FT Fac Leaves F/S	51965	Student-Educ Allow-G Fell
51109	Concl of Serv Agreement	51970	Student Regular-UG
51110	FT Fac Tch Ovld, Stipend	51975	Student-Work Study-UG
51116	FT Fac NT Ovld, Stipend	51976	Student-FWS Community Svc-UG
51180	FT Fac Tch SS,Int	51989	Salary Rate Exchange Adjustment
51200	PT Fac Tch Annual F/S		
51216	PT Fac NT Annual F/S		
51280	PT Tch SS, Int		
51300	FT Staff RG Non-Union		
51354	FT Staff OT Non-Union		
51400	PT Staff Reg/OT Non-Union		
51500	FT Regular-Union		
51540	FT Regular OT-Union		

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GENERAL OPERATING/EQUIPMENT/FURNITURE
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FN	COLLEAGUE Object Code	COLLEAGUE DESCRIPTION	FN	COLLEAGUE Object Code	COLLEAGUE DESCRIPTION	FN	COLLEAGUE Object Code	COLLEAGUE DESCRIPTION
	53100	Co-Generation		56200	Postage-Freight		57301	Student Resident Activity
	53101	Fuel Oil		56202	Messenger Delivery		57302	New Student Orientation
	53102	Water		56203	Mail Service Billed		57304	Orientation Fee Distribution
	53103	Sewerage		56204	Mail Charge		57400	Debt Service Interest
	53104	Gas		56210	Handling		57450	Debt Service Principal
	53105	Electric		56250	Software		57460	Bond Issuance Amortization
	53106	Refuse Removal		56251	Software, Maint/License		57462	Bond Premium Amortization
	53110	Utility Adj to Bdgt		56260	Cable TV		57470	Finance Lease Interest Expense
	53200	Cleaning Service		56300	Photography/Calligraphy		57500	Security Services Billed
	53202	Snow Removal		56304	Printing		57501	Security Service Charge
	53203	Locksmith Services		56305	Printing-Charges		57515	Dues to Professional Assoc
	53204	Space Rental		56320	Signage		57520	Honorarium
	53300	Interior Maintenance		56330	FDU Copy Center Charges		57526	Athletic Inters Housing
	53301	Exterior Maintenance		56332	Design & Make-Ready		57530	Rate Exchange Adj
	53302	Gen Maint Land/Roads		56334	Digitizing		57535	Loss on Sale of Assets
	53303	Gen Maint Light & Other		56350	Books		57540	Bad Debt Expense
	53305	Gasoline		56351	Periodicals		57545	Penalties
	53306	Facilities Suppl & Exp		56352	Films & AV		57550	Overhead
	53307	Contracted Serv: Repairs		56355	Electronic Resources		57555	Overhead Matching
	53308	Contracted Serv: Housekeeping		56356	E-Books		57560	Institutional Match EOF
	53309	Contracted Serv: Mech Engin		56401	Lodging		57570	Depreciation Expense
	53310	Facilities Serv Contr		56402	Meals & Entertainment		57571	Finance Lease Amortization
	53315	Cont Serv-Supplmntry Dorm Exp		56404	Participant Lodging		57575	Cummulative Effect Fin 47 Exp
	53320	Regulatory Compliance Expenses		56405	Participant Meals & Entertainment		57577	FIN 47 Write Off
	53401	Real Estate Taxes		56406	Participant Mileage Reimbursement		57590	Donations
	54100	Equipment Repairs		56407	Participant Tolls/Parking		57600	Designated Rev & Exp Interfund
	54101	Vehicle Maint & Repairs		56408	Participant Auto Rental		57611	Designated Rev & Exp-Intrafund
	54102	Lease of Equipment		56409	Participant Transportation		57650	Misc. Offset Credits
	54103	Vehicle Leasing		56410	Mileage Reimbursement		57652	Misc. Offset Credits-Royalties
	54104	Equip Service Contracts		56411	Tolls/Parking		57699	Excess Budget Trf to Endowment
	54105	Vehicle Registration		56412	Auto Rental		57700	Grants
	54106	Do Not Use-See 56251		56413	Transportation		57900	Miscellaneous
	54107	Leased Services		56414	Bus Transportation-Student		57901	VAT-Tax Wroxtton
	54109	Opeating Lease Cost		56420	Stdnt Course Travel Pass Thru			
C	55100	Equipment < \$10,000		56430	Relocation			
D	55101	Equipment = or > \$10,000		56450	College Fairs			
E	55102	Furniture < \$10,000		56500	Convocation & Special Events			
F	55103	Furniture = or > \$10,000		56502	Graduation Regalia			
B	55104	Furnishings < \$1,000		56511	Food Services Charge			
G	55105	PC/Computer Enhancements = or > \$10K		57100	Consulting			
H	55106	Furnishings = or > \$1,000		57102	Contr Agreemt-Oversees Ag			
	55107	Wire/Cable Ntwk Infrastr		57103	Training & Development			
	55108	Non-Capital Expense		57104	Purchased Services			
	55110	Participant Equipment < \$10K		57106	Background Check Expense			
	55111	Participant Equipment = or > \$10K		57107	Participant Services			
I	55112	PC/Computer Enhancements < \$10K		57108	Participant Seminar & Workshop			
	55115	Financed Equipment/Infrastr		57109	Participant Stipends			
	55500	Capital Projects in Prog.		57145	Comp Network Svc			
	55599	R & R Budget Adjustment		57150	Permits/Lic/Registr			
	56110	Supplies-Office		57155	Royal/License/Copyrt			
A	56111	Supplies-Athletic		57160	Officiating Fees			
	56112	Supplies-Lab Instruct		57180	Legal Fees			
	56113	Supplies-Spare Parts		57181	Auditing Fees			
	56114	Supplies-Clinical		57182	Insurance			

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	56115	Supplies-Uniforms		57195	Food Service Contr			
	56117	Supplies-Other		57196	Contract-Other			
	56119	Comp Supl Stud Chrgbck		57198	Amortization-Gourmet Dining			
	56120	Supplies-FundRaising		57199	License Fee-Gourmet Dining			
	56121	Participant Supplies		57200	Advertising-General			
	56122	Participant Books		57201	Advert-Personnel			
	56123	Participant Clinical		57220	Bank/Trustee Fees			
	56124	Participant Software		57222	Credit Card Fees			
	56125	Participant Tech Software		57224	Gain/Loss Stock Gift Sale			
	56150	Basic Telephone Svc		57225	Loss on Defeasance (Bonds)			
	56151	Data Lines		57226	OPC Convenience Fee			
	56152	VSSI Long Distance		57227	Touchnet ACH Fees			
	56154	Cellular Phone Svc		57228	CollegeNet Fees			
	56157	Telephone Charges		57230	Vancouver GST Expense			
	56159	VOIP Telephone Service		57231	Vancouver PST Expense			
	56160	Telephone Equipment		57240	Temp Services			
	56161	Telephone Inst. & Repair		57300	Student Activities-Transf Acct			
	56170	Student Tele. Operating						

A	56111	Supplies-Athletics	INCLUDES UNIFORMS AND MISCELLANEOUS SPORTING EQUIPMENT.
B	55104	Furnishings < \$1,000	INCLUDES ITEMS SUCH AS BLINDS, LIGHTS, DRAPES,BEDS & MATTRESSES ETC., WHERE INDIVIDUAL ITEMS COST LESS THAN \$1,000.
C	55100	Equipment = or < \$10,000	INCLUDES ALL EQUIPMENT THAT IS LESS THAN \$10000.
D	55101	Equipment = or > \$10,000	INCLUDES ALL EQUIPMENT THAT IS EQUAL TO OR GREATER THAN \$10,000.
E	55102	Furniture = or < \$10,000	INCLUDES ALL FURNITURE WITH INDIVIDUAL ITEM COST LESS THAN \$10,000.
F	55103	Furniture = or > \$10,000	INCLUDES ALL FURNITURE WITH INDIVIDUAL ITEM COST EQUAL TO OR GREATER THAN \$10,000.
G	55105	PC/Computer Enhancements = or > \$10,000	INCLUDES ALL COMPUTER ADD-ONS THAT ARE EQUAL TO OR GREATER THAN \$10,000.
H	55106	Furnishings > \$1,000	INCLUDES ITEMS SUCH AS BLINDS, LIGHTS, DRAPES,BEDS & MATTRESSES ETC., WHERE INDIVIDUAL ITEMS COST THAT IS EQUAL TO OR GREATER THAN \$1,000.
I	55112	PC/Computer Enhancements < \$10K	INCLUDES ALL COMPUTER ADD-ONS THAT ARE LESS THAN \$10,000.

FN=FOOTNOTES