

Chart of Accounts - Segment 2: Natural Account

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				Code	Description
Assets	Current Assets	Cash & Cash Equivalents	Cash	10002	Cash General Fund
				10003	Cash ACH Payments
				10004	Cash Payroll
				10005	Cash Student Loan
				10006	Cash Sponsored Programs
				10007	Cash Student Refunds
				10008	Cash Change Funds
				10009	Cash Held at the Foundation
				10010	FFEL Loan Account
				10011	Cash Credit Card
				Cash Equivalents	10101
		10103	State Agency Pool Market Value Adjustment		
		10104	Other Cash Outside UW		
		10156	Bond Coverage Cash		
		Cash Held at the State Grouping	10151	Cash Held at the State	
			10152	Ag College Perm Land Fund Cash	
			10153	University Perm Land Fund Cash	
			10154	Federal Mineral Royalty Cash	
		Interest & Dividends Receiv	Interest & Dividends Receivable	10201	Accrued Interest & Dividend Income Receivable
		Short Term Investments Rollup	Short Term Investments Grouping	10301	Short Term Investments Debt Repay
				10302	Bond Coverage Cash
				10308	Federal Securities Short Term
		Accounts Receivable	Student Accounts Receivable Grouping	10401	Student Accounts Receivable
10402	Student AR - Third Party Receivable				
10403	Allowance for Doubtful Student Accounts Receivable				
Sponsored Projects Accounts Receivable	10501		Sponsored Projects Accounts Receivable Billed		

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Assets	Current Assets	Accounts Receivable	Sponsored Projects Accounts Receivable	10502	Sponsored Projects Accounts Receivable Unbilled
				10503	Allowance for Doubtful Sponsored Accounts Receivable
				10504	Sponsored Projects AR Unapplied Receipts Account
				10505	Sponsored Projects AR Unidentified Receipts Account
				10506	Sponsored Projects AR On Account Receipts Account
			Other Accounts Receivable	10601	Accounts Receivable General
				10602	Accounts Receivable Travel Advances
				10604	Appropriations Receivable
				10605	Allowance for Doubtful Accounts General
				10610	RTU Lease Receivable Current - Audit Use Only
		Inventory Rollup	Inventory Grouping	10701	Inventories
		Other Current Assets Rollup	Prepaid Expenses Grouping	10801	Prepaid Expenses
				10803	Other Current Assets
		Pledges Receivable Rollup	Pledges Receivable Grouping	10901	Pledges Receivable
	10902			Allowance for Pledges Receivable	
	Current Portion of Student Loans Receivable Rollup	Current Portion of Student Loans Receivable Grouping	10951	Current Portion of Student Loans Receivable	
	Non Current Assets	Non Current Cash & Cash Equivalents Rollup	Non Current Cash & Cash Equivalents Grouping	10971	Restricted Cash & Cash Equivalents
		Non Current Loans & Contracts	Student Loans	11001	Student Loans Receivable
				11002	Student Loan Cancellation Death/Disability
				11003	Student Loan Cancellation Bankruptcy
				11004	Student Loan Cancellation 15% Teaching Other
				11005	Student Loan Cancellation 20% Teaching Other
11006				Student Loan Cancellation 30% Teaching Other	
11007				Student Loan Cancellation 15% Teaching Certain Subject Matter	
11008				Student Loan Cancellation 20% Teaching Certain Subject Matter	
11009				Student Loan Cancellation 30% Teaching Certain Subject Matter	

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Assets	Non Current Assets	Non Current Loans & Contracts	Student Loans	11010	Student Loan Cancellation 15% Nursing/Medtech
				11011	Student Loan Cancellation 20% Nursing/Medtech
				11012	Student Loan Cancellation 30% Nursing/Medtech
				11013	Student Loan Cancellation 15% Volunteer Service
				11014	Student Loan Cancellation 20% Volunteer Service
				11015	Student Loan Cancellation 15% Law Enforcement
				11016	Student Loan Cancellation 20% Law Enforcement
				11017	Student Loan Cancellation 30% Law Enforcement
				11018	Student Loan Cancellation Military Service
				11019	Student Loan Cancellation Department of Education
				11020	Student Loan Cancellation 10% Before 7/1/72
				11021	Student Loan Cancellation 12 1/2 % Before 7/1/72
				11022	Student Loan Cancellation 15% Before 7/1/72
				11023	Student Loan Cancellation 15% Child/Family
				11024	Student Loan Cancellation 20% Child/Family
				11025	Student Loan Cancellation 30% Child/Family
				11026	Student Loan Cancellation Collection Agency
				11027	Student Loan Cancellation Compromise
				11028	Student Loan Cancellation W/O Collection Fees
				11029	Student Loan Interest Cancellation Death/Disability
				11030	Student Loan Interest Cancellation Bankruptcy
				11031	Student Loan Interest Cancellation Teaching Other
				11033	Student Loan Interest Cancellation Nursing/Medtech
				11034	Student Loan Interest Cancellation Volunteer Service
				11035	Student Loan Interest Cancellation Law Enforcement
				11037	Student Loan Interest Cancellation Department of Education
				11038	Student Loan Interest Cancellation Before 7/1/72

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Assets	Non Current Assets	Non Current Loans & Contracts	Student Loans	11039	Student Loan Interest Cancellation Child/Family	
				11040	Student Loan Interest Cancellation Collection Agency	
				11041	Student Loan Interest Cancellation Compromise	
				11042	Student Loan Interest Cancellation W/O Collection Fees	
				11043	Allowance for Doubtful Student Loan Accounts	
				11044	Interest Loan Cancellation Offset	
				11045	Loan Cancellations Principal	
			Non Student Grouping		11201	Loans Non Student
					11202	Allowance for Doubtful Non Student Loan Accounts
			Long Term Investments Rollup		Long Term Investments Grouping	12004
				12005		Investment in Real Estate
				12006		Other Long Term Investments
				12007		Endowment Corpus
				12008		Endowment Realized Gains Losses
				12009		Endowment Market Value Adjustment
		Non Current Loans & Contracts Rollup		Non Current Loans & Contracts Grouping	12120	RTU Lease Receivable Non Current - Audit Use Only
		Non Current Appropriations Receivable Rollup		Non Current Appropriations Receivable Grouping	12151	Non Current Appropriations Receivable
		Capital Assets		Capital Assets NonDepr	12201	Land Non Depr
				Capital Assets Depr/Amort	12301	Land Improvements
					12302	Buildings
					12303	Equipment
					12304	Books & Collections
					12305	Leasehold Improvements
					12306	Infrastructure
					12312	Capital Leases Amortz
				12314	Construction in Progress Buildings	

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Assets	Non Current Assets	Capital Assets	Capital Assets Depr/Amort	12316	Construction in Progress Land Improvements
				12318	Construction in Progress Equipment
				12320	Construction in Progress Infrastructure
			Accumulated Depreciation Grouping	12401	Accumulated Depreciation - Equipment
				12402	Accumulated Depreciation - Buildings
				12403	Accumulated Depreciation - Land Improvements
				12404	Accumulated Depreciation - Infrastructure
				12405	Accumulated Depreciation - Library Materials
			Asset Clearing Accounts	12501	Equipment OFFICE Clearing
				12502	Equipment COMPUTER Clearing
				12503	Equipment VEHICLES Clearing
				12504	Equipment FOOD SERVICE Clearing
				12505	Equipment LABORATORY Clearing
				12506	Equipment EDUCATION Clearing
				12507	Equipment DORMITORY Clearing
				12508	Equipment FARM Clearing
				12509	Equipment SHOP Clearing
				12510	Equipment LAW ENFORCEMENT Clearing
				12511	Building ACADEMIC & ADMINISTRATIVE Clearing
				12513	Building RESIDENTIAL Clearing
				12515	Building FARM Clearing
				12519	Livestock Clearing
				12520	Land Clearing
				12521	Equipment CIP Cost Clearing
				12550	RTU Asset - Audit Use Only
				12560	RTU Accumulated Amortization - Audit Use Only

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				Code	Description
Assets	Non Current Assets	Capital Assets	Asset Clearing Accounts	12565	SBITA - Audit Use Only
				12566	SBITA Accumulated Amortization - Audit Use Only
		Other Non Current Assets Rollup	Other Non Current Assets Grouping	12601	Other Non Current Assets
				12602	Internal administrative loans
	Due To/Due From Summary	Due To/Due From Rollup	Due to/Due From Entity Grouping	13001	Due to/Due From Entity
				Due to/Due From Fund Class Grouping	13101
	Asset Clearing Account Summary	Asset Clearing Account Rollup	Asset Clearing Account Grouping	14004	Clearing Account External Transaction Source
				14006	Clearing Account CASH
				14007	Clearing Account SIS
				14008	Clearing Account IDT Processing
14009				Clearing Account P Card	
Deferred Outflows of Resources Total	Deferred Outflows of Resources Summary	Deferred Outflows of Resources Rollup	Deferred Outflows of Resources Grouping	15002	Deferred Outflows on Refinancing of Bonds
				15003	Pension Related Deferred Outflows
				15004	Pension Related Deferred Outflows - difference expected and actual experience
				15005	Pension Related Deferred Outflows - changes of assumptions or other inputs
				15006	Pension Related Deferred Outflows - net difference projected and actual earnings
				15007	Pension Related Deferred Outflows - changes in proportion / differences between contributions
				15008	Pension Related Deferred Outflows - contributions subsequent to measurement date
15009	Asset Retirement Obligations Deferred Outflows (Audit Use Only)				
Liabilities	Current Liabilities	Accounts Payable Rollup	Accounts Payable Grouping	20001	Accounts Payable
				20002	Accounts Payable Accrual
				20003	Accounts Payable Unclaimed Property
				20006	Accounts Payable Expense Reports
				20007	Retainage Payable

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Liabilities	Current Liabilities	Accounts Payable Rollup	Taxes Payable	20101	Sales Tax Payable
				20103	Income Tax Withholding
		Payroll & Related Liabilities Rollup	Payroll Payable	20201	PP Accrued Salary & Wages
				20202	PP Accrued Vacation
			Payroll Deductions	20301	Payroll Deduction Liability
				20304	Health/Life Deduction Liability
				20305	Health Premium Liability International
			Employer Benefit Liabilities	20401	Employer Payroll Benefit Liability
				20404	Employer Post Employment Benefit Liability
				20406	Flat Fringe Rate Liability
		Accrued Interest Payable Rollup	Accrued Interest Payable Grouping	20501	Accrued Interest Payable
				20502	RTU Accrued Interest - Audit Use Only
				20503	SBITA Accrued Interest - Audit Use Only
		Other Current Liabilities Rollup	Student Liabilities	20601	Deferred Revenue Tuition/Fees
				20602	Deferred Revenue Room/Board
				20603	Student Deposits Rental Equipment
				20604	Student Deposits Enrollment Deposit
				20605	Student Deposits Housing
				20606	Student Deposits Seat Fees
			Other Current Liabilities Grouping	20701	Deferred Revenue Non Student
				20702	Due State of Wyoming
				20703	Unapplied or Unidentified Receipts
				20704	Other Unearned Revenue
				20705	Deferred Revenue Sponsored Programs
				20706	Other Current Liabilities
				20707	Security Deposits non student
				20708	Current Portion Pension & OPEB

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Liabilities	Current Liabilities	Other Current Liabilities Rollup	Other Current Liabilities Grouping	20750	RTU Lease Liability Current - Audit Use Only	
				20751	SBITA Lease Liability Current - Audit Use Only	
				20799	Elimination of FC 900 - Audit Use Only	
			Financial Statement Line Items Rollup	Financial Statement Line Items Grouping	20801	Current Portion of Notes & Bonds Payable
	Non Current Liabilities Summary	Non Current Liabilities Rollup	Notes & Bonds Payable		22001	Notes Payable
					22002	Bonds Payable
					22003	Bonds Premium
					22004	Bonds Discount
				Capital Liabilities	22101	Capital Lease Obligations
		Other Non Current Liabilities Rollup	Other Non Current Liabilities Grouping		22201	Other Non Current Liabilities
					22202	Net Pension Liability
					22203	Non Current Accrued Vacation
					22204	Federal Share of Perkins Loans
					22205	Non Current Deposits Held in Custody for Others
					22206	Non Current Post Employment Benefits
					22207	Asset Retirement Obligation (Audit Use Only)
					22250	RTU Lease Liability Non Current - Audit Use Only
				22251	SBITA Lease Liability Non Current - Audit Use Only	
	Liability Clearing Accounts Summary	Liability Clearing Accounts C Rollup	Liability Clearing Accounts D Grouping		22301	Clearing Account Banner PPM
					22302	Clearing Account Payroll PPM
					22303	Clearing Account Copier PPM
					22304	Clearing Account Telecom PPM
					22305	Clearing Account Postal PPM
Deferred Inflows of Resources Total	Deferred Inflows of Resources Summary	Deferred Inflows of Resources Rollup	Deferred Inflows of Resources Grouping	24001	Service Concession Agreement	
				24002	Pension Related Deferred Inflows	
				24003	Deferred Inflows on Refinancing of Bonds	

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Deferred Inflows of Resources Total	Deferred Inflows of Resources Summary	Deferred Inflows of Resources Rollup	Deferred Inflows of Resources Grouping	24004	Pension Related Deferred Inflows - difference expected and actual experience
				24005	Pension Related Deferred Inflows - changes of assumptions or other inputs
				24006	Pension Related Deferred Inflows - net difference projected and actual earnings
				24007	Pension Related Deferred Inflows - changes in proportion / differences between contributions
				24010	Deferred Inflow - RTU Leases - Audit Use Only
Net Position Total	Net Position Summary	Net Position Rollup	Net Position Grouping	30001	Net Position
				30002	Beginning Year Net Position
				30003	Encumbrance Reserve
				30004	Special Encumbrance Reserve
Operating Revenues	Tuition & Educational Fees Net Summary	Tuition Rollup	Tuition Undergraduate Grouping	40001	Tuition Undergraduate Resident
				40002	Tuition Undergraduate Non resident
				40005	Tuition Undergraduate Resident Distance
				40006	Tuition Undergraduate Non Resident Distance
				40099	General University Scholarship Allowance - Audit Use Only
			Tuition Graduate Grouping	40101	Tuition Graduate Resident
				40102	Tuition Graduate Non resident
				40105	Tuition Graduate Resident Distance
				40106	Tuition Graduate Non resident Distance
			Tuition Professional Grouping	40151	Tuition Professional Business Resident
				40152	Tuition Professional Business Non Resident
				40153	Tuition Professional Law Resident
				40154	Tuition Professional Law Non Resident
				40155	Tuition Professional Health Sciences Resident
				40156	Tuition Professional Health Sciences Non Resident
			40157	Tuition Professional Distance Resident	
			Tuition Other Grouping	40206	Tuition Other

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				Code	Description	
Operating Revenues	Tuition & Educational Fees Net Summary	Student Financial Aid Rollup	Student Financial Aid Grouping	40301	Tuition Waivers	
				40302	Financial Aid Undergraduate	
				40303	Financial Aid Graduate	
				40304	Financial Aid Professional	
				40305	Financial Aid Other	
				40306	Financial Aid Room & Board	
				40307	Graduate Fellowship Stipends	
				40308	Wyoming International (Shorelight) Discounts	
				40399	Scholarship Allowance - Audit Use Only	
		Educational Fees Rollup	Mandatory Fees Grouping	40401	Program Fees	
				40402	Student Services Fee	
			Non Mandatory Fees Grouping	40501	Application Fees	
				40504	Course Fees	
				40513	Miscellaneous Fee	
		Sales of Goods & Services Summary	Sales of Goods & Services Rollup	Room & Board & Other Auxiliary Services Net Grouping	41001	Textbook Sales Rev
					41002	Merchandise Sales Rev
					41003	Gift Card Sales
					41004	Copy & Print Revenue
	41005				Postal Revenue	
	41006				Parking Fees Permit	
	41007				Parking Fees Meters	
	41008				Parking Fees Violations	
41009	Lease Revenue (term greater than 1 year)					
41010	Clinic Income Revenue					
41012	Ticket Sales Revenue					
		41014	Game Guarantee Revenue			

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Operating Revenues	Sales of Goods & Services Summary	Sales of Goods & Services Rollup	Room & Board & Other Auxiliary Services Net Grouping	41015	Broadcast Rights Revenue
				41016	NCAA/Conference Distributions Revenue
				41017	Housing Revenue
				41019	Food Service Meal Plan
				41020	Food Service Sales Catering Concessions
				41022	Advertising Sales/Sponsorship Revenue
				41023	Rental Revenue (term less than or equal to 1 year)
				41030	RTU Rental Revenue - Audit Use Only
			Other Sales of Goods & Services Grouping	41501	Transcript Fee Revenue
				41502	Student ID Replace Fee Revenue
				41503	Membership & Dues Revenue
				41504	Conference & Seminar Revenue
				41505	Publications Sales Revenue
	41506	Trademark & Licensing Revenue			
	41507	Professional & Tech Services Revenue			
	41510	Utility Sales Revenue			
	41511	Lost or Damaged Book Revenue			
	41512	General Sales of Merchandise Educational			
	41513	General Sales of Services Educational			
		Cost of Goods Sold Rollup	Cost of Goods Sold Grouping	42101	Cost of Goods Sold
	Grants & Contracts Summary	Grants & Contracts Rollup	Government Sponsors Grouping	43801	Federal Government Awards
				43802	State Government Awards
				43804	Grant & Contract Revenue
43805				Net Direct Loan Revenue - Audit Use Only	
43809				Hathaway Scholarships - Audit Use Only	
Private Sponsors Grouping			43811	Private Sponsors	
Facilities & Administrative			43999	F&A Cost Recovery Distribution	

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Operating Revenues	Grants & Contracts Summary	Grants & Contracts Rollup	Cost Recovery Grouping		
	Other Operating Revenue Summary	Other Operating Revenue Rollup	Student Loans Revenue Grouping	44001	Interest on Student Loans
			Other Revenues Grouping	44101	Miscellaneous Revenue
				44102	Mineral Royalty Revenue
				44103	Reimbursement of Foundation Expenses
				44199	Auxiliary Scholarship Allowance - Audit Use Only
Non Operating Revenues Total	Non Operating Revenues Summary	Non Operating Revenues Rollup	Non Operating Revenues Grouping	50001	Capital Assets Gain/Loss
				50011	Issuance of Bonds Proceeds
				50014	Endowment Realized Investment Income
				50015	Central Services Overhead Distribution
				50100	Pell Grant - Audit Use Only
				76004	Provost Strategic Initiatives
				77599	Internal Budget Reduction Allocation
	Appropriations Summary	Appropriations Rollup	State Appropriations Grouping	51001	State Appropriations
				51002	Other State Revenue
				51003	Capital Construction Appropriations
	Gifts Summary	Gifts Rollup	Gifts Grouping	53001	Gifts
				53002	Foundation Transfers
				53003	Gifts - (Wyoming Public Media & Cowboy Joe only)
	Investment Income Summary	Interest on Investments Rollup	Interest on Investments Grouping	55003	Interest on Investments
				55010	RTU Interest Revenue - Audit Use Only
		Gain Loss on Investments Rollup	Realized Gain Loss Investments Grouping	55101	Realized Gain Loss
				Unrealized Gain Loss Invest Grouping	55201
	Other Non Operating Revenues Summary	Other Non Operating Revenues Rollup	Other Non Operating Revenues Grouping	56002	Other Non Operating Revenues
				56003	Indirect Cost Recovery Revenue

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Operating Expenses	Salary & Wages Summary	Salary & Wages Benefited Rollup	Full Time Salary & Wages Benefited Grouping	60001	Faculty Salary Expense FT
				60101	Staff Salary Expense FT
				60201	Other Salary Expense FT
		Salary & Wages NonBenefited Rollup	Salary & Wages NonBenefited Grouping	60301	Faculty Salary Expense PT
				60302	Temporary Lecturer Pay Expense
				60401	Staff Salary Expense PT
				60501	Other Salary Expense PT
		Graduate Assistant Pay Rollup	Graduate Assistant Pay Grouping	60551	Graduate Assistant Wages Expense
		Supplemental Pay Rollup	Supplemental Pay Grouping	60601	Stipend Pay Expense
				60602	Overtime & Comp Pay
				60603	Other Supplemental Pay
		Fringe Benefits Rollup	Fringe Benefits Grouping	60801	Retirement Employer Share
				60802	Social Security Employer Share
				60803	Worker's Compensation Employer Share
				60804	UW Limited Service
				60806	Health Insurance Employer Share
				60808	Life Insurance Employer Share
				60809	Retiree Insurance Subsidy Employer Share
	60813			Other Employee Paid Benefits	
	60814			Benefits Clearing	
	60815			Pension Expense	
	60816	Flat Fringe Rate Employer Share			
	Services & Fees Summary	Services & Fees Rollup	Services & Fees Grouping	62001	Professional Services Expense
				62002	Temporary Services Expense
				62003	Legal & Attorney Services Expense
				62005	Insurance Premium

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Operating Expenses	Services & Fees Summary	Services & Fees Rollup	Services & Fees Grouping	62006	Telecom Expense
				62007	Participant Incentives
				62008	Visiting Speakers/Faculty Expense
				62009	Research Core Charges Expense
				62011	Catering Expense
				62012	Animal Care Expense
				62013	Other Services Expense
				62014	Royalty Expense
				62015	Medical Services
	Travel Summary	Travel Rollup	Travel Grouping	63001	Travel Domestic Expense
				63002	Travel Foreign Expense
				63003	Hosting Expense
			Non Employee/Recruiting Travel Grouping	63101	Non Employee Transportation
				63102	Non Employee Lodging
				63103	Non Employee Meals
				63104	Non Employee Other Travel
	Supplies Summary	Supplies Rollup	Supplies Grouping	64001	Lab Supplies
				64002	Office Supplies
				64003	Medical Supplies
				64004	Animal Livestock & Farm Supplies
				64005	Non capital Equipment Computer Expense
				64006	Non capital Equipment Other Expense
				64007	Books Subscriptions & Media Expense
				64008	Computer Software & License Expense
				64009	Computer Hardware
				64010	Food & Beverage Resale
				64011	Postage Freight & Shipping Expense

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Operating Expenses	Supplies Summary	Supplies Rollup	Supplies Grouping	64012	Other Supplies
				64013	Clothing & Other Apparel Expense
				64014	Custodial Housekeeping & Janitorial Supplies Expense
				64015	Food & Beverage Non Resale
				64017	Merchandise Resale
				64018	SBITA Expense (Contra) - Audit Use Only
	Utilities Summary	Utilities Expense Rollup	Utilities Expense Grouping	64501	Natural Gas Expense
				64502	Electric Expense
				64503	Water Expense
				64504	Other Utilities Expense
	Repairs & Maintenance Summary	Repairs & Maintenance Expense Rollup	Repairs & Maintenance Supplies Expense Grouping	65001	Real Property Repairs & Maintenance Supplies Expense
				65002	Equipment Repairs & Maintenance Supplies Expense
			Repairs & Maintenance Services Expense Grouping	65251	Real Property Repairs & Maintenance Service Expense
				65252	Equipment Repairs & Maintenance Service Expense
	Rentals & Leases Summary	Rentals & Leases Expense Rollup	Rentals & Leases Expense Grouping	65501	Building/Facilities Rental Expense (term less than or equal to 1 year)
				65502	Equipment Rental Expense (term less than or equal to 1 year)
				65503	Rental Other Expense (term less than or equal to 1 year)
				65504	Easement Expense
				65505	Lease Property/building/office space (term greater than 1 year)
				65506	Lease Equipment (term greater than 1 year)
				65507	Leases Other (term greater than 1 year)
				65510	RTU Lease Expense - Audit Use Only
	Interest Expense Summary	Interest Expense Rollup	Interest Expense Grouping	65751	Interest Expense
				65752	Other Interest Expense
				65753	RTU Interest Expense - Audit Use Only
				65754	SBITA Interest Expense - Audit Use Only
	Claims & Judgements	Claims & Judgements	Claims & Judgements	66001	Claims & Judgments Expense

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Operating Expenses	Claims & Judgements Summary	Claims & Judgements Expense Rollup	Claims & Judgements Expense Grouping	66003	Attorney Fees & Gross Process Payments
	Other Expense Summary	Other Expense Rollup	Other Expense Grouping	66501	Advertising/Promotional Expense
				66502	Printing & Copying Expense
				66503	Gain/Loss on Sale of Asset
				66504	Prizes/Awards Expense Reportable
				66505	Prizes/Awards Expense NonReportable
				66508	Property Tax Expense
				66509	Training/Professional Development Expense
				66510	Guarantees Expense
				66511	Bad Debt Expense
				66512	Miscellaneous Expense
				66515	Memberships & Dues Expense
				66516	Fines Expense
				66517	Fuel & Oil Expense
				66518	Maintenance Agreements Expense
				66519	Supplier Discounts
				66520	Scholarships to Individuals
				66521	F&A Cost Expense
				66522	Net Direct Loan Expense - Audit Use Only
	66523	Corporate Card Fraud Tracking			
	66524	Shorelight Acquisition Cost			
	66525	Shorelight Progression Fee			
	Subcontracts Summary	Subcontracts Rollup	Subcontracts Grouping	67001	Research & Development Subcontract less than/equal to 25K
				67003	Research & Development >25K
			Participant & Research Costs Grouping	67501	Participant Travel
				67502	Participant Stipend

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Operating Expenses	Subcontracts Summary	Subcontracts Rollup	Participant & Research Costs Grouping	67503	Participant Subsistence
				67504	Participant Other
	Depreciation & Amortization Summary	Depreciation & Amortization Rollup	Depreciation & Amortization Grouping	69001	Depreciation Expense
				69002	Amortization Expense
				69003	RTU Amortization Expense - Audit Use Only
				69004	SBITA Amortization Expense - Audit Use Only
	Non Operating Expenses	Capital Expense Summary	Capital Equipment Rollup	Capital Equipment Grouping	70001
70002					Equipment Data Processing Expense
70003					Equipment Vehicles Expense
70004					Equipment Food Service Expense
70005					Equipment Laboratory Expense
70006					Equipment Education Expense
70007					Equipment Dormitory Expense
70008					Equipment Farm Expense
70009					Equipment Shop Expense
Capital/Facilities Rollup			Capital/Facilities Grouping	71401	Buildings Academic & Administrative Expense
				71402	Building Service Expense
				71403	Building Residential Expense
				71404	Building Farm Expense
				71407	Buildings CIP Cost Expense
Land Rollup			Land Grouping	71601	Land Expense
				71602	Land Improvements Expense
Other Capital Expense Rollup			Other Capital Expense Grouping	71701	Books & Reference Materials Expense
				71703	Livestock Expense
Other Non Operating Expenses Summary			Other Non operating Expense Rollup	Other Non operating Expense Grouping	75001
		75002			Other Refunds
		75004			Refund Sponsors

Chart of Accounts - Segment 2: Natural Account

Last Update Date

Apr 2, 2024

				Code	Description
Non Operating Expenses	Other Non Operating Expenses Summary	Other Non operating Expense Rollup	Other Non operating Expense Grouping	75006	Loss on Sale of Investments
				75008	Federal Funds Repaid
				75010	Debt Retirement Principal
				75011	Debt Retirement Interest
				75014	Other Non Operating Expenses
				75015	Reversion of Funds
				75016	Loan Cancellations Principal Expense
				75017	Loan Cancellations Interest Expense
	Internal Allocations & Sales Summary	Internal Allocations & Sales Rollup	Internal Service Allocation Grouping	76001	Internal Service Allocation: Plant Operations
				76002	Internal Service Allocation: Info Tech
				76003	Internal Service Allocation: Other
			Inter Unit/Center Allocations Grouping	76201	Inter Unit/Center Allocations
			Intra College Allocations Grouping	76401	Intra College Allocations
			Internal Sales Auxiliaries Grouping	76601	Internal Sales Auxiliaries
	Funding Transfers Summary	Funding Transfers Rollup	Provisions for Replacement & Depreciation Grouping	77001	Provisions for Facility Renewal
				77002	Provisions for Non facility Renewal
				77003	Transfers To/From Plant Fund Project Related
			Debt Service Grouping	77201	Debt Service Principal
				77202	Debt Service Interest
			Transfers To/From Operations Grouping	77401	Non mandatory Transfers To/From Operations Funds
				77402	Transfers To/From Strategic Investment Pool
				77404	Transfers for Capital Asset Purchases
				77405	Transfers for Capital Projects
				77499	Due To / Due From Balancing