

Chart of Accounts User Guide

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I. PURPOSE

The Chart of Accounts is the language of accounting systems. The University of Wyoming’s Chart of Accounts consists of **nine segments**. Each segment contains values of a defined length. Some of the segments are required for any coding completed in WyoCloud while some are optional.

This Chart of Accounts User Guide serves as a reference for University of Wyoming users who are inputting transactions into WyoCloud to assist in selecting the correct accounting string for the transactions.

II. CHART OF ACCOUNTS - NINE SEGMENTS

1. Entity

The [Entity](#) segment is a subset of the university reporting unit that is either a separate legal entity, a separately funded state agency or is required to issue its own financial statements. The University of Wyoming is the overall “Business Unit”, and all of the entity segments will roll up to an entity value to create the university’s annual financial statement. Most transactions will fall within the UW value, 10, unless the department falls into one of the specialized entities, 11 to 31.

2. Natural Account

The [Natural Account](#) segment captures the true nature of the transaction being recorded. The transaction is either revenue-producing, an expenditure, an asset owned or a liability that is owed.

The most common high-level revenue ranges are:

- Tuition & Educational Fees - 40001 to 40513
- Grants and contracts – 43804
- State Appropriations – 51001 to 51003
- Gifts, investment income, interest - 53001 to 55201
- Sales of goods and services (room and board, other auxiliary services) - 41001 to 42101

The most common high-level expenditure ranges are:

- Payroll - 60001 to 60816
- Most procurement purposes (services and fees, supplies, travel, utilities, repairs) - 62001 to 67504
- Acquisition of a fixed asset over \$5,000 (land, buildings, equipment, books and collections, leasehold improvements, infrastructure, livestock, construction in progress) - 12201 to 12521

Assets use the account range 10002 to 15009 and Liabilities use the account range of 20001 to 24007. Net position primarily uses the account 30002.

3. Fund Class

The [Fund Class](#) segment is the high-level classification of the source of funds for the transaction. There are five Fund Class categories with detailed values under each.

Title	Number Range	Description
Unrestricted	105-200	All other funds not defined below which may be used for general operations of the university.
Restricted Expendable	300-450	These assets may be fully expended but only for specific purposes identified by the donor or external entity providing the funds.
Restricted Nonexpendable	500-501	Endowment and similar type funds in which donors or other third parties have stipulated, as a condition of the gift, that the principal be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.
Plant Funds	700-770	These represent the university's net investment in campus facilities, equipment, and infrastructure, net of outstanding debt obligations related to these capital assets.
Agency Funds	900	These are funds held at the university on behalf of another entity for which UW has custodial responsibility. They are not used for university operations and show the movement of assets and liabilities.

4. Fund Source

The [Fund Source](#) segment expands upon the five Fund Class categories, specifying the exact nature of the source of funds, for example, specific reserves, designated funds, endowments, loans, etc.

Designated Funds are resources received by the university that have no limitations or stipulations placed on them by external agencies or donors but are internally restricted by the university for a specific purpose. Designated Funds roll up to the Unrestricted net assets section in the financial statements, so care must be taken to ensure they are not legally restricted. A Designated Fund Source is not required for all such earmarked instances if an organization string and/or program/activity segment can be used.

5. Organization

The [Organization](#) segment refers to where the financial transactions are allocated. Organization codes represent the University's Cost Centers.

6. Expense Classification

The [Expense Classification](#) segment tracks the National Association of College and University Business Officers (NACUBO) defined functional expense classification. The Expense Classification segment is used to display expenses in the university's annual financial report.

Number	Title	Description
001	Default	<p>For use with non-expense transactions.</p> <p>NOTE: When completing an Interdepartmental Transfer (IDT), Expense Class 001 is always used for the Journal Lines Section/Exp Class for both the revenue and expense department because the IDT represents an internal transfer of funds.</p> <p>The Sponsored Project Funds/Type Description (Expenditure Type) section of the IDT is a text field. Refer to the Grant Expenditure Crosswalk for descriptions. For additional details: Completing an Interdepartmental Transfer (IDT).</p>
100	Instruction	Expenses for all activities part of an institution's instruction program. Expense for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special and extension sessions.
200	Research	Expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Includes expenses for individual and/or project research as well as institutes and research centers.
225	Agriculture Experiment Station	This is a subcategory of Research and applies to the research activities of the Agriculture Experiment Station.
305	Public Service	Expenses for activities established primarily to provide non-instructional services for the benefit of individuals and groups external to the institution. These activities include community service programs and cooperative extension services. Included in this classification are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.
315	University of Wyoming Extension	This is a subcategory of the Public Service and applies to the activities of the Cooperative Extension Service.
400	Academic Support	Expenses incurred to provide support services for the institution's primary programs of instruction, research, and public service. It includes provision of services for libraries, museums and galleries, educational media services, ancillary support, academic administration, academic personnel development and academic support information technology.
500	Student Services	Expenses incurred for offices of admissions and the registrar and activities, as their primary purpose, contribute to student's emotional and physical well-being and intellectual, cultural and social development outside the context of the formal instruction program. Includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, counseling and career guidance, student aid administration and student health service (if not operated as an auxiliary enterprise).

Number	Title	Description
550	Institutional Support	Expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative information technology; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing and transportation services; support services to faculty and staff not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fundraising.
600	Operations and Maintenance (For use by UW Operations)	Expenses for the administration, supervision, operating, maintenance, preservation, and protection of the institution's physical plant. Expenses include janitorial and utility services, repairs and ordinary or normal alternations of building, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving.
630	Scholarships and Fellowships	Generally, institutions report most scholarships and fellowships as tuition discounts and allowances. Other student awards funded by third parties are agency transactions and do not result in revenue or expenses for the institution. Expenses for scholarships and fellowships in the form of grants that neither require the student to perform service to the institution as consideration for the grant, nor require the student to repay the amount of the grant to the funding source. This classification excludes student awards made in exchange for services provided to the institution, such as graduate and teaching assistantships and student work-study programs.
650	Depreciation and Amortization	Allocation of the cost of capital assets over the useful life of the asset.
700	Auxiliary Enterprise	An auxiliary enterprise exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the public and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Expenses relating to the operation of the auxiliary enterprise are coded with this code.
750	Athletics	Expenses for intercollegiate athletics.
850	Capital Projects (For use by UW Operations)	Expenses incurred in the construction, renovation, or major repair of capital assets.

If it is not evident which Expense Classification value to use, please consult with the Accounting Office at 766-3310; accounting-office@uwyo.edu.

7. Program

The [Program](#) segment pertains to the unique specialization, (for example, Recruitment, International Studies, Help Desk) within the department, unit, etc. Values are grouped by division/department/unit but can be used by departments from across campus if applicable.

To request changes to the Program or Activity segments, or to request that new values be added, please contact the Budget Office at 766-4897; budgetoffice@uwyo.edu.

8. Activity

The [Activity](#) segment provides further opportunity to differentiate/categorize transactions for tracking and reporting purposes that are unique to each department or unit. While many activity codes already have specific descriptions assigned to them, all are available for use at the discretion of individual departments/units. Activity codes may be defined internally in accordance with the unit's particular needs.

To request changes to the Program or Activity segments, or to request that new values be added, please contact the Budget Office at 766-4897; budgetoffice@uwyo.edu.

9. Future

The Future segment is currently not used; however, it provides a placeholder for an additional segment to be built into the system if needed. The value for this segment will always be 0.

III. CROSS VALIDATION RULES

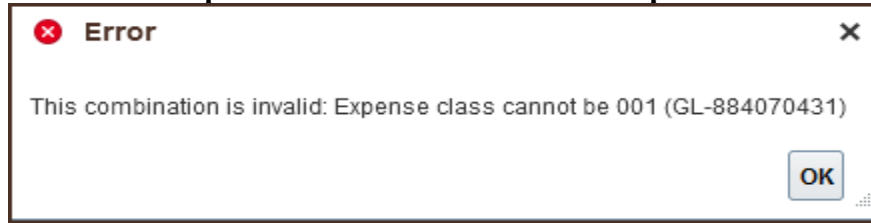
Within WyoCloud, validation rules are in place to prevent certain invalid combinations of chart of account strings from being used. These rules are intended to simplify the selection of strings while also preventing accidental errors in selecting incompatible strings between segments.

An example of these rules is that you cannot select an Unrestricted Fund Class with a Restricted Fund Source.

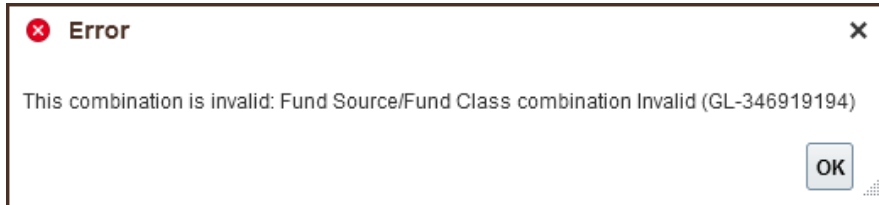
Similarly, if an expense account is selected, there must be a value selected in the Expense Classification segment that is not the default value.

If you enter a chart of accounts string into WyoCloud that violates one of the cross-validation rules, you will receive an error message, such as those shown below. It will alert you to which of the segments may need to have a new value chosen to make a valid account string.

Expense Classification Error Examples:



Fund Source/Fund Class Combination Error:



IV. ADDITIONAL RESOURCES

1. Award Project Costing Account Coding

Expenditures on award projects will be processed through the Project Portfolio Management (PPM) module within WyoCloud and are coded with only four segment values, which ultimately map to the nine-segment accounting string.

The acronym POET stands for the four segments – Project, Organization, Expenditure Type, and Task.



Project Costing Transactions



- **Project** – The grant award/project number
- **Organization** – The department owning the grant award/project
- **Expenditure Type** – The code type for the expenditure
- **Task** – The value will always be 1 for grant expenditures

UNIVERSITY OF WYOMING

Chart of Accounts

The WyoCloud PPM module tracks grant awards, research funds, and capital projects for project financial management and reporting purposes. Each project is assigned a unique project number. **When you enter the project number and other information, the Chart of Accounts will automatically populate.**

The expenditure type to the [Natural Account Crosswalk](#) provides details of the mapping between PPM and the general ledger account string.

The Chart of Account details resides in the General Ledger, while project and transactional details are processed in a sub-ledger and then transferred to the General Ledger.

2. Contacts

Accounting Department
Email: accounting-office@uwyo.edu
Phone: (307) 766-3310

Budget Office
Email: budgetoffice@uwyo.edu
Phone: (307) 766-4897