University of Wyoming
Chart of Accounts Values
Segment: Natural Account
As of: 5/31/18

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  Overnight Cash
  10102  Working Capital Investments
  10103  State Agency Pool Market Value Adjustment
  10104  Other Cash Outside UW
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
  10155  Capital Construction Cash
  10156  Bond Coverage Cash
Interest & Dividends Receivable
  10201  Accrued Interest & Dividend Income Receivable
Short Term Investments Rollup
Short Term Investments Grouping
  10301  Short Term Investments Debt Repay
  10302  Investments Receivable
  10304  Other Short Term Investments
  10308  Federal Securities Short Term
  10309  Investment Discounts Short Term
  10310  Investment Premiums Short Term
Accounts Receivable
Student Accounts Receivable Grouping
   10401  Student Accounts Receivable
   10402  Student Accts Receivable Clearing
   10403  Allowance for Doubtful Student Accounts Receivable

Sponsored Projects Accounts Receivable
   10501  Sponsored Projects Accounts Receivable Billed
   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
   10603  Credit Memos from Suppliers
   10604  Appropriations Receivable
   10605  Allowance for Doubtful Accounts General

Inventory Rollup
   Inventory Grouping
      10701  Inventories
      10705  Inventory PO Variance Account
      10706  Inventory Receipt Into Inspection
      10707  Inventory Return To Receiving
      10708  Inventory Return To Supplier
      10709  Inventory Correction To Receipt
      10710  Inventory Correction To Delivery

Other Current Assets Rollup
   Prepaid Expenses Grouping
      10801  Prepaid Expenses
      10802  Prepaid Insurance
      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 and 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
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
11032 Student Loan Interest Cancellation Teaching Certain Subject Matter
11033 Student Loan Interest Cancellation Nursing/Medtech
11034 Student Loan Interest Cancellation Volunteer Service
11035 Student Loan Interest Cancellation Law Enforcement
11036 Student Loan Interest Cancellation Military Service
11037 Student Loan Interest Cancellation Department of Education
11038 Student Loan Interest Cancellation Prior to 7/1/72
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  Federal Securities
      12005  Investment in Real Estate
      12006  Other Long Term Investments
      12007  Endowment Corpus
      12008  Endowment Realized Gains Losses
      12009  Endowment Market Value Adjustment
      12011  Investment Discounts Long Term
      12012  Investment Premiums Long Term
Non Current Pledges Receivable Rollup
   Non Current Pledges Receivable Grouping
      12051  Non Current Pledges Receivable
Non Current Loans and Contracts Rollup
   Non Current Loans and Contracts Grouping
      12101  NC Fed Loans and Contracts
      12102  NC Non Fed Loans and Cntrcts
      12103  NC Perkins Loans
Non Current Appropriations Receivable Rollup
   Non Current Appropriations Receivable Grouping
      12151  Non Current Appropriations Receivable
Capital Assets
   Capital Assets NonDepr
      12201  Land Non Depr
      12202  Buildings Non Depr
      12203  Equipment Non Depr
      12204  Books & Collections Non Depr
      12205  Leasehold Improvements Non Depr
      12206  Infrastructure Non Depr
      12207  Livestock Non Depr
   Capital Assets Depr/Amort
      12301  Land Improvements
      12302  Buildings
      12303  Equipment
      12304  Books & Collections
      12305  Leasehold Improvements
      12306  Infrastructure
      12308  Livestock
      12310  Other Depr Capital Assets
      12312  Capital Leases Amortz
12314 Construction in Progress Buildings
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 DATA PROCESSING 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
12512 Building SERVICE Clearing
12513 Building RESIDENTIAL Clearing
12514 Building RECREATION & ATHLETIC Clearing
12515 Building FARM Clearing
12516 Building AUXILIARY Clearing
12517 Building NON UW OWNED Clearing
12518 Building CIP Cost Clearing
12519 Livestock Clearing
12520 Land Clearing
12521 Equipment CIP Cost Clearing
12522 Equipment Vehicles EXP
12523 Equipment Office EXP
12524 Equipment Laboratory EXP
12525 Equipment Education EXP
12526 Equipment Shop EXP
12527 Equipment Law Enforcement EXP
12528 Equipment Food Service EXP
12529 Equipment Farm EXP
12530 Equipment Dormitory EXP
12531 Equipment Data Processing EXP

Other Non Current Assets Rollup
Other Non Current Assets Grouping

Natural Accounts
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 Due to/Due From Fund Class

Asset Clearing Account Summary
  Asset Clearing Account Rollup
    Asset Clearing Account Grouping
      14002 Clearing Account Burdening
      14003 Clearing Account Payroll
      14004 Clearing Account External Transaction Source
      14005 Clearing Account Internal 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

Liabilities
  Current Liabilities
    Accounts Payable Rollup
      Accounts Payable Grouping
        20001 Accounts Payable
        20002 Accounts Payable Accrual
        20003 Accounts Payable Unclaimed Property
        20004 Accounts Payable Escheatment Liability
        20005 Accounts Payable Overpayment
        20006 Accounts Payable Expense Reports
    Taxes Payable
      20101 Sales Tax Payable
      20102 Income Tax Payable
      20103 Income Tax Withholding

Payroll & Related Liabilities Rollup
  Payroll Payable
    20201 PP Accrued Salary & Wages
    20202 PP Accrued Vacation
  Payroll Deductions

Natural Accounts
20301 Payroll Deduction Liability
20302 Federal Withholding Liability
20303 Retirement Deduction Liability
20304 Health/Life Deduction Liability
20305 Health Premium Liability International
20306 Debt Offset UniWyo/United Way
20307 Federal Health Withholding Liability
20308 Federal Life Withholding Liability
20309 Federal Retirement Withholding Liability

Employer Benefit Liabilities
20401 Employer Payroll Benefit Liability
20402 Employer Retirement Benefit Liability
20403 Employer Health/Life Benefit Liability
20404 Employer Post Employment Benefit Liability
20405 Employer SRA Match Liability
20406 Flat Fringe Rate Liability

Accrued Interest Payable Rollup
Accrued Interest Payable Grouping
20501 Accrued Interest Payable

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 to 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

Financial Statement Line Items Rollup
Financial Statement Line Items Grouping
20801 Current Portion of Notes & Bonds Payable
20802 Current Capital Lease Obligations
20803 Current Deposits Held in Custody for Others

Non Current Liabilities Summary
Non Current Liabilities Rollup
Notes and Bonds Payable
22001 Notes Payable

Natural Accounts
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  

**Liability Clearing Accounts Summary**  
**Liability Clearing Accounts C Rollup**  
**Liability Clearing Accounts D Grouping**  
22301  Clearing Account Banner PPM  
22302  Clearing Account HRMS 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  

**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  
30005  Pre Encumbrance Reserve  

**Operating Revenues**  
**Tuition & Educational Fees Net**  
**Tuition**  
**Tuition Undergraduate**  
40001  Tuition Undergraduate Resident  
40002  Tuition Undergraduate Non resident  
40005  Tuition Undergraduate Resident Distance  

Natural Accounts
40006 Tuition Undergraduate Non Resident Distance

Tuition Graduate
40101 Tuition Graduate Resident
40102 Tuition Graduate Non resident
40105 Tuition Graduate Resident Distance
40106 Tuition Graduate Non resident Distance

Tuition Professional
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
40158 Tuition Professional Distance Non Resident

Tuition Other Grouping
40204 Tuition Pre College
40205 Tuition Study Abroad
40206 Tuition Other

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

Educational Fees
Mandatory Fees
40401 Program Fees
40402 Student Services Fee
40403 Union Bond Fee

Non Mandatory Fees
40501 Application Fees
40502 Practicum Fee Revenue
40503 Lab Fees
40504 Course Fees
40505 Majors Fee
40506 Orientation Fee
40513 Miscellaneous Fee

Fee Waiver Grouping
40601 Fee Waiver

Sales of Goods & Services Summary
Sales of Goods & Services Rollup

Natural Accounts
Room & Board and Other Auxiliary Services Net Grouping

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>41001</td>
<td>Textbook Sales Rev</td>
</tr>
<tr>
<td>41002</td>
<td>Merchandise Sales Rev</td>
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<tr>
<td>41003</td>
<td>Gift Card Sales</td>
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<tr>
<td>41004</td>
<td>Copy &amp; Print Revenue</td>
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<tr>
<td>41005</td>
<td>Postal Revenue</td>
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<td>41006</td>
<td>Parking Fees Permit</td>
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<td>Parking Fees Meters</td>
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<td>41008</td>
<td>Parking Fees Violations</td>
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<td>41009</td>
<td>Rental Revenue</td>
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<td>41010</td>
<td>Clinic Income Revenue</td>
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<td>41011</td>
<td>Camp Fee Revenue</td>
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<td>Ticket Sales Revenue</td>
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<td>Tournament Revenue</td>
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<td>Game Guarantee Revenue</td>
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<td>Broadcast Rights Revenue</td>
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<td>41016</td>
<td>NCAA/Conference Distributions Revenue</td>
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<td>Housing Revenue</td>
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<td>41019</td>
<td>Food Service Meal Plan</td>
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<td>41020</td>
<td>Food Service Sales Catering Concessions</td>
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<td>41021</td>
<td>Food Service Alcohol</td>
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<td>41022</td>
<td>Advertising Sales/Sponsorship Revenue</td>
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<td>41023</td>
<td>Easement Revenue</td>
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Other Sales of Goods & Services Grouping

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<tr>
<th>Code</th>
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<tbody>
<tr>
<td>41501</td>
<td>Transcript Fee Revenue</td>
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<tr>
<td>41502</td>
<td>Student ID Replace Fee Revenue</td>
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<tr>
<td>41503</td>
<td>Membership and Dues Revenue</td>
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<td>41504</td>
<td>Conference &amp; Seminar Revenue</td>
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<tr>
<td>41505</td>
<td>Publications Sales Revenue</td>
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<td>41506</td>
<td>Trademark &amp; Licensing Revenue</td>
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<tr>
<td>41507</td>
<td>Professional &amp; Tech Services Revenue</td>
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<td>41508</td>
<td>School Overhead Distribution</td>
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<td>41509</td>
<td>Other Overhead Distribution</td>
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<td>41510</td>
<td>Utility Sales Revenue</td>
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<td>41511</td>
<td>Lost or Damaged Book Revenue</td>
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<td>41512</td>
<td>General Sales of Merchandise Educational</td>
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<td>General Sales of Services Educational</td>
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Disc & Allow Sale Goods/Svcs Rollup

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<th>Code</th>
<th>Description</th>
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<tr>
<td>42001</td>
<td>Disc &amp; Allow Sales Good/Svcs</td>
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Cost of Goods Sold Rollup

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<tr>
<td>42101</td>
<td>Cost of Goods Sold</td>
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Grants & Contracts Summary
Grants & Contracts Rollup
  Government Sponsors Grouping
    43801 Federal Government Awards
    43802 State Government Awards
    43803 Other Government Awards
  Private Sponsors Grouping
    43811 Private Sponsors
    43812 InKind Contribution Revenue
Facilities & Administrative Cost Recovery Grouping
  43901 F&A Cost Recovery Federal Research
  43902 F&A Cost Recovery Other Government Research
  43903 F&A Cost Recovery Non government Research
  43904 F&A Cost Recovery Federal Non research
  43905 F&A Cost Recovery Other Government Non research
  43906 F&A Cost Recovery Non government Non research

Federal Appropriations Summary
  Federal Appropriations Rollup
    Federal Appropriations Grouping
      43501 Federal Appropriations

Other Operating Revenue Summary
  Other Operating Revenue Rollup
    Student Loans Revenue Grouping
      44001 Interest on Student Loans
      44002 Loan Late Charges
      44003 Perkins Interest Earned on Fed
      44004 Perkins Interest Earned on Loans
    Other Revenues Grouping
      44101 Miscellaneous Revenue
      44102 Mineral Royalty Revenue

Non Operating Revenues Total
  Non Operating Revenues Summary
  Non Operating Revenues Rollup
    Non Operating Revenues Grouping
      50001 Capital Assets Gain/Loss
      50006 Institutional Advances
      50007 Cancellation Reimbursement
      50008 Allowance Decreases
      50009 Collection Costs Collected
      50010 Debt Retirement
      50011 Issuance of Bonds Proceeds
      50013 Arbitrage Transfer Revenue
      50014 Endowment Realized Investment Income

Appropriations Summary
  Appropriations Rollup

Natural Accounts
State Appropriations Grouping
- 51001 State Appropriations
- 51002 Other State Revenue

Local Appropriations Grouping
- 51501 Local Appropriations

Gifts Summary
Gifts Rollup
Gifts Grouping
- 53001 Gifts
- 53002 Foundation Transfers

Investment Income Summary
Interest on Investments Rollup
Interest on Investments Grouping
- 55003 Interest on Investments

Gain/ Loss on Investments Rollup
Realized Gain Loss Invest Grouping
- 55101 Realized Gain Loss
Unrealized Gain Loss Invest Grouping
- 55201 Unrealized Gain Loss

Other Non Operating Revenues Summary
Other Non Operating Revenues Rollup
Other Non Operating Revenues Grouping
- 56001 Interest on Loans
- 56002 Other Non Operating Revenues
- 56003 Indirect Cost Recovery Revenue

Operating Expenses
Salaries & Wages Summary
Salary & Wages Benefited Rollup
Full Time Salary & Wages Benefitted Grouping
- 60001 Faculty Salaries Expense FT
- 60101 Staff Salaries Expense FT
- 60201 Other Salaries Expense FT

Salary & Wages NonBenefited Rollup
Salary & Wages NonBenefitted Grouping
- 60301 Faculty Salaries Expense PT
- 60401 Staff Salaries Expense PT
- 60501 Other Salaries 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 and Comp Pay

Natural Accounts
60603   Other Supplemental Pay

Employer Paid Benefits Grouping
   60801   Retirement Employer Share
   60802   Social Security Employer Share
   60803   Worker's Compensation Employer Share
   60804   UW Limited Service
   60805   Insurance Excess Employer Share
   60806   Health Insurance Employer Share
   60807   Long Term Disability Employer Share
   60808   Life Insurance Employer Share
   60809   Retiree Insurance Subsidy Employer Share
   60810   Unemployment Insurance Claims
   60811   Employee Assistance Program Employer Share
   60812   Supplemental Retirement Annuity Employer Share
   60813   Other Employee Paid Benefits
   60814   Benefits Clearing
   60815   Pension Expense
   60816   Flat Fringe Rate Employer Share
   60817   Federal Retirement Employer Share

Services and Fees Summary
   Services and Fees Rollup
      Services and Fees Grouping
         62001   Professional Services Expense
         62002   Temporary Services Expense
         62003   Legal and Attorney Services Expense
         62004   Insurance Deductible
         62005   Insurance Premium
         62006   Telecom Expense
         62007   Subject Participation Expense
         62008   Visiting Speakers/Faculty Expense
         62009   Research Core Charges Expense
         62010   Real Estate Management Expense
         62011   Catering Expense
         62012   Animal Care Expense
         62013   Other Services Expense
         62014   Royalty Expense
         62015   Medical Services

Travel & Entertainment Summary
   Travel & Entertainment Rollup
      Travel & Entertainment Grouping
         63001   Travel Domestic Expense
         63002   Travel Foreign Expense
         63003   Hosting Expense
         63004   Moving Expense

Natural Accounts
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 and 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
- 64012 Other Supplies
- 64013 Clothing and Other Apparel Expense
- 64014 Custodial Housekeeping & Janitorial Supplies Expense
- 64015 Food & Beverage Non Resale
- 64016 Earned Discounts
- 64017 Merchandise Resale

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
65502  Equipment Rental Expense
65503  Lease Expense
65504  Easement Expense

Interest Expense Summary
Interest Expense Rollup
Interest Expense Grouping
  65751  Interest Expense
  65752  Other Interest Expense

Claims & Judgements Summary
Claims & Judgements Expense Rollup
Claims & Judgements Expense Grouping
  66001  Claims & Judgments Expense
  66002  Reportable Personal Injury Awards Expense
  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
  66506  Unrelated Business Tax Expense
  66507  Business Tax Expense
  66508  Property Tax Expense
  66509  Training/Professional Development Expense
  66510  Guarantees Expense
  66511  Bad Debt Expense
  66512  Miscellaneous Expense
  66513  Student Health Insurance Expense
  66514  Refund to Grantors
  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

Subcontracts Summary
Subcontracts Rollup
Subcontracts Grouping
  67001  Research & Development Subcontract <=25K
  67002  Other Subcontract <=25K
  67003  Research & Development >25K

Natural Accounts
Participant & Research Costs Grouping
- 67004 Other Subcontract >25K

Depreciation & Amortization Summary
- 67501 Participant Travel
- 67502 Participant Stipend
- 67503 Participant Subsistence
- 67504 Participant Other

Non Operating Expenses
Capital Expense Summary
Capital Equipment Rollup
- 70001 Equipment Office Expense
- 70002 Equipment Data Processing Expense
- 70003 Equipment Vehicles Expense
- 70004 Equipment Food Service Expense
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