

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 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 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

- 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

- 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

- 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



- 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

Room & Board and 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 Rental Revenue
- 41010 Clinic Income Revenue
- 41011 Camp Fee Revenue
- 41012 Ticket Sales Revenue
- 41013 Tournament Revenue
- 41014 Game Guarantee Revenue
- 41015 Broadcast Rights Revenue
- 41016 NCAA/Conference Distributions Revenue
- 41017 Housing Revenue
- 41019 Food Service Meal Plan
- 41020 Food Service Sales Catering Concessions
- 41021 Food Service Alcohol
- 41022 Advertising Sales/Sponsorship Revenue
- 41023 Easement Revenue

Other Sales of Goods & Services Grouping

- 41501 Transcript Fee Revenue
- 41502 Student ID Replace Fee Revenue
- 41503 Membership and Dues Revenue
- 41504 Conference & Seminar Revenue
- 41505 Publications Sales Revenue
- 41506 Trademark & Licensing Revenue
- 41507 Professional & Tech Services Revenue
- 41508 School Overhead Distribution
- 41509 Other Overhead Distribution
- 41510 Utility Sales Revenue
- 41511 Lost or Damaged Book Revenue
- 41512 General Sales of Merchandise Educational
- 41513 General Sales of Services Educational

Disc & Allow Sale Goods/Svcs Rollup

Disc & Allow Sale Goods/Svcs Grouping

- 42001 Disc & Allow Sales Good/Svcs

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
- 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

- 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

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

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

- 67004 Other Subcontract >25K
- Participant & Research Costs Grouping
  - 67501 Participant Travel
  - 67502 Participant Stipend
  - 67503 Participant Subsistence
  - 67504 Participant Other

Depreciation & Amortization Summary

Depreciation & Amortization Rollup

Depreciation & Amortization Grouping

69001 Depreciation Expense

69002 Amortization Expense

## **Non Operating Expenses**

Capital Expense Summary

Capital Equipment Rollup

Capital Equipment Grouping

70001 Equipment Office Expense

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

70010 Equipment Law Enforcement Expense

Capital Lease Rollup

Capital Lease Grouping

71301 Capital Lease Expense

Capital/Facilities Rollup

Buildings & Building Improvements Expense Grouping

71401 Buildings Academic & Administrative Expense

71402 Building Service Expense

71403 Building Residential Expense

71404 Building Farm Expense

71405 Building Auxiliary Expense

71406 Building Non UW Owned Expense

71407 Buildings CIP Cost Expense

Land Rollup

Land Grouping

71601 Land Expense

71602 Land Improvements Expense

Other Cap Expense Rollup

Other Cap Expense Grouping

71701 Books & Reference Materials Expense



- 71702 Works of Art Expense
- 71703 Livestock Expense
- Discontinued Operations Summary
  - Discontinued Operations Rollup
    - Discontinued Operations Grouping
      - 72001 Discontinued Operations
- Other Non Operating Expenses Summary
  - Other Non operating Expense Rollup
    - Other Non operating Expense Grouping
      - 75001 Overpayments
      - 75002 Other Refunds
      - 75004 Refunded to Sponsors
      - 75005 Other Restricted Non Operating Expenses
      - 75006 Loss on Sale of Investments
      - 75007 Allowance Increase
      - 75008 Federal Funds Repaid
      - 75009 Institutional Funds Repaid
      - 75010 Debt Retirement Principal
      - 75011 Debt Retirement Interest
      - 75012 Debt Retirement Bond Counsel
      - 75013 Arbitrage Transfer Expense
      - 75014 Other Non Operating Expenses
      - 75015 Reversion of Funds
      - 75016 Loan Cancellations Principal Expense
      - 75017 Loan Cancellations Interest Expense
- Internal Allocations & Sales Summary
  - Internal Allocaitons & 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 Tranfers 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

77403 Transfers from Previous Years Encumbrances