University of Wyoming  
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Segment: Natural Account  
As of: 12/31/2018  

**Assets**  
Current Assets  
<table>
<thead>
<tr>
<th>Cash &amp; Cash Equivalents</th>
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<tbody>
<tr>
<td>Cash</td>
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<tr>
<td>10002 Cash General Fund</td>
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<td>10003 Cash ACH Payments</td>
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<td>10004 Cash Payroll</td>
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<td>10005 Cash Student Loan</td>
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<td>10006 Cash Sponsored Programs</td>
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<td>10007 Cash Student Refunds</td>
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<td>10008 Cash Change Funds</td>
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<td>10009 Cash Held at the Foundation</td>
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<td>10010 FFEL Loan Account</td>
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<td>10011 Cash Credit Card</td>
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<td>Cash Equivalents</td>
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<tr>
<td>10101 Overnight Cash</td>
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<td>10102 Working Capital Investments</td>
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<td>10103 State Agency Pool Market Value Adjustment</td>
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<td>10104 Other Cash Outside UW</td>
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<td>Cash Held at the State Grouping</td>
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<td>10151 Cash Held at the State</td>
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<tr>
<td>10152 Ag College Perm Land Fund Cash</td>
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<td>10153 University Perm Land Fund Cash</td>
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<td>10154 Federal Mineral Royalty Cash</td>
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<tr>
<td>10155 Capital Construction Cash</td>
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<td>10156 Bond Coverage Cash</td>
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<tr>
<td>Interest &amp; Dividends Receivable</td>
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<tr>
<td>10201 Accrued Interest &amp; Dividend Income Receivable</td>
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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 |
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10602 Accounts Receivable Travel Advances
10603 Credit Memos from Suppliers
10604 Appropriations Receivable
10605 Allowance for Doubtful Accounts General

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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

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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
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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

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11201  Loans Non Student
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Long Term Investments Grouping
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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

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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
<table>
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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  

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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  
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12524  Equipment Laboratory EXP
12525  Equipment Education EXP
12526  Equipment Shop EXP
12527  Equipment Law Enforcement EXP
12528  Equipment Food Service EXP
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Other Non Current Assets Rollup
Other Non Current Assets Grouping
  12601  Other Non Current Assets
  12602  Internal administrative loans

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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

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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

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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

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Current Liabilities
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  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
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<tr>
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<td>PP Accrued Salary &amp; Wages</td>
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<td>PP Accrued Vacation</td>
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<td>20301</td>
<td>Payroll Deduction Liability</td>
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<td>20302</td>
<td>Federal Withholding Liability</td>
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<td>20303</td>
<td>Retirement Deduction Liability</td>
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<td>20304</td>
<td>Health/Life Deduction Liability</td>
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<td>20305</td>
<td>Health Premium Liability International</td>
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<td>Debt Offset UniWyo/United Way</td>
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<td>20307</td>
<td>Federal Health Withholding Liability</td>
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<td>Federal Life Withholding Liability</td>
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<td>20309</td>
<td>Federal Retirement Withholding Liability</td>
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<td>Employer Payroll Benefit Liability</td>
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<td>Employer Retirement Benefit Liability</td>
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<td>Employer SRA Match Liability</td>
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<td>20406</td>
<td>Flat Fringe Rate Liability</td>
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<td>Accrued Interest Payable</td>
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<td>20601</td>
<td>Deferred Revenue Tuition/Fees</td>
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<td>20602</td>
<td>Deferred Revenue Room/Board</td>
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<td>Student Deposits Rental Equipment</td>
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<td>Student Deposits Enrollment Deposit</td>
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<td>Student Deposits Housing</td>
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<td>20606</td>
<td>Student Deposits Seat Fees</td>
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<td>20701</td>
<td>Deferred Revenue Non Student</td>
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<td>20702</td>
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<td>Unapplied or Unidentified Receipts</td>
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<td>Other Unearned Revenue</td>
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<td>Deferred Revenue Sponsored Programs</td>
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<td>Other Current Liabilities</td>
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<td>Security Deposits non student</td>
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<td>20801</td>
<td>Current Portion of Notes &amp; Bonds Payable</td>
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<td>20802</td>
<td>Current Capital Lease Obligations</td>
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<td>Current Deposits Held in Custody for Others</td>
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<td>Bonds Payable</td>
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<td>Bonds Premium</td>
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<td>22004</td>
<td>Bonds Discount</td>
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Capital Liabilities
### University of Wyoming

**Chart of Accounts Values**
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<table>
<thead>
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<th>Account Number</th>
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<td>22201</td>
<td>Other Non Current Liabilities Rollup</td>
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<td>22202</td>
<td>Net Pension Liability</td>
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<td>22203</td>
<td>Non Current Accrued Vacation</td>
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<td>22204</td>
<td>Federal Share of Perkins Loans</td>
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<td>22205</td>
<td>Non Current Deposits Held in Custody for Others</td>
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<td>Non Current Post Employment Benefits</td>
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**Liability Clearing Accounts Summary**

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<tr>
<td>22301</td>
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<td>22302</td>
<td>Clearing Account HRMS PPM</td>
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<td>22303</td>
<td>Clearing Account Copier PPM</td>
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<td>Clearing Account Telecom PPM</td>
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<td>22305</td>
<td>Clearing Account Postal PPM</td>
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**Deferred Inflows of Resources Total**

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<td>24001</td>
<td>Service Concession Agreement</td>
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<td>Pension Related Deferred Inflows</td>
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<td>24003</td>
<td>Deferred Inflows on Refinancing of Bonds</td>
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**Net Position Total**

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<td>30001</td>
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<td>Beginning Year Net Position</td>
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<td>30003</td>
<td>Encumbrance Reserve</td>
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<td>Special Encumbrance Reserve</td>
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<td>Pre Encumbrance Reserve</td>
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**Operating Revenues**

<table>
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<td>Tuition Undergraduate Resident</td>
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<td>40002</td>
<td>Tuition Undergraduate Non resident</td>
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<tr>
<td>40005</td>
<td>Tuition Undergraduate Resident Distance</td>
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<tr>
<td>40006</td>
<td>Tuition Undergraduate Non Resident Distance</td>
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<tr>
<td>40101</td>
<td>Tuition Graduate Resident</td>
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<tr>
<td>40102</td>
<td>Tuition Graduate Non resident</td>
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<tr>
<td>40105</td>
<td>Tuition Graduate Resident Distance</td>
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<td>40106</td>
<td>Tuition Graduate Non resident Distance</td>
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<td>40151</td>
<td>Tuition Professional Business Resident</td>
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<td>Tuition Professional Business Non Resident</td>
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<td>40153</td>
<td>Tuition Professional Law Resident</td>
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<td>Tuition Professional Law Non Resident</td>
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</table>
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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
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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
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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
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Cost of Goods Sold Grouping
42101  Cost of Goods Sold
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43801  Federal Government Awards
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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
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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
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<tr>
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<td>Perkins Interest Earned on Loans</td>
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<td>Miscellaneous Revenue</td>
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<td>Mineral Royalty Revenue</td>
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**Non Operating Revenues Total**

**Non Operating Revenues Summary**

**Non Operating Revenues Rollup**

**Appropriations Summary**

**Appropriations Rollup**

**Gifts Summary**

**Gifts Rollup**

**Investment Income Summary**

**Interest on Investments Rollup**

**Gain/ Loss on Investments Rollup**

**Other Non Operating Revenues Summary**

**Other Non Operating Revenues Rollup**

**Operating Expenses**

**Salaries & Wages Summary**

**Salary & Wages Benefitted Rollup**
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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
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Travel & Entertainment Summary
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<table>
<thead>
<tr>
<th>Rollup</th>
<th>Grouping</th>
<th>Account Numbers</th>
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<tr>
<td>Travel &amp; Entertainment Rollup</td>
<td>Travel &amp; Entertainment Grouping</td>
<td>63001-63004</td>
<td>Travel Domestic Expense</td>
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<td>Supplies Summary</td>
<td>Supplies Rollup</td>
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<td>Repairs &amp; Maintenance Expense Rollup</td>
<td>65001-65004</td>
<td>Real Property Repairs &amp; Maintenance Supplies Expense</td>
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<td>Equipment Repairs &amp; Maintenance Supplies Expense</td>
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<td>Repairs &amp; Maintenance Services Expense Grouping</td>
<td>65251-65252</td>
<td>Real Property Repairs &amp; Maintenance Service Expense</td>
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<td>Building/Facilities Rental Expense</td>
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65503  Lease Expense
65504  Easement Expense

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

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66002  Reportable Personal Injury Awards Expense
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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
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Subcontracts Grouping
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67002  Other Subcontract <=25K
67003  Research & Development >25K
67004  Other Subcontract >25K

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67501  Participant Travel
67502  Participant Stipend
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   69002  Amortization Expense

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   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
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   Capital Lease Grouping
      71301  Capital Lease Expense
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   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
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   Land Grouping
      71601  Land Expense
      71602  Land Improvements Expense
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   Other Cap Expense Grouping
      71701  Books & Reference Materials Expense
      71702  Works of Art Expense
      71703  Livestock Expense
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   Discontinued Operations Grouping
      72001  Discontinued Operations
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   Other Non operating Expense Grouping
      75001  Overpayments
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      75004  Refunded to Sponsors
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      75006  Loss on Sale of Investments
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75012  Debt Retirement Bond Counsel
75013  Arbitrage Transfer Expense
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75015  Reversion of Funds
75016  Loan Cancellations Principal Expense
75017  Loan Cancellations Interest Expense

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  76001  Internal Service Allocation: Plant Operations
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  76201  Inter Unit/Center Allocations
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  76401  Intra College Allocations
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  76601  Internal Sales Auxiliaries

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  77001  Provisions for Facility Renewal
  77002  Provisions for Non facility Renewal
  77003  Transfers To/From Plant Fund Project Related
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  77201  Debt Service Principal
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  77401  Non mandatory Transfers To/From Operations Funds
  77402  Transfers To/From Strategic Investment Pool
  77403  Transfers from Previous Years Encumbrances