

University of Wyoming  
Chart of Accounts Values  
Segment: Natural Account  
As of: June 30, 2019

**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

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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

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- 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

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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
  - 15004 Pension Related Deferred Outflows - difference expected and actual experience

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- 15005 Pension Related Deferred Outflows - changes of assumptions or other inputs
- 15006 Pension Related Deferred Outflows - net difference projected and actual earnings
- 15007 Pension Related Deferred Outflows - changes in proportion / differences between contributions
- 15008 Pension Related Deferred Outflows - contributions subsequent to measurement date

**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

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- 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
- 24004 Pension Related Deferred Inflows - difference expected and actual experience
- 24005 Pension Related Deferred Inflows - changes of assumptions or other inputs
- 24006 Pension Related Deferred Inflows - net difference projected and actual earnings
- 24007 Pension Related Deferred Inflows - changes in proportion / differences between contributions

**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

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- 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

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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
43999	F&A Cost Recovery Distribution
	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
	<b>Non Operating Revenues Total</b>
	Non Operating Revenues Summary
	Non Operating Revenues Rollup
	Non Operating Revenues Grouping
50001	Capital Assets Gain/Loss
50006	Institutional Advances
50007	Cancellation Reimbursement



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- 50008 Allowance Decreases
- 50009 Collection Costs Collected
- 50010 Debt Retirement
- 50011 Issuance of Bonds Proceeds
- 50013 Arbitrage Transfer Revenue
- 50014 Endowment Realized Investment Income
- 50015 Central Services Overhead Distribution

Appropriations Summary

Appropriations Rollup

State Appropriations Grouping

- 51001 State Appropriations
- 51002 Other State Revenue
- 51003 Capital Construction Appropriations

Local Appropriations Grouping

- 51501 Local Appropriations

Gifts Summary

Gifts Rollup

Gifts Grouping

- 53001 Gifts
- 53002 Foundation Transfers
- 53003 Gifts - (Wyoming Public Media & Cowboy Joe only)

Investment Income Summary

Interest on Investments Rollup

Interest on Investments Grouping

- 55003 Interest on Investments

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

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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

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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

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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
<b>Non Operating Expenses</b>	
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	

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- 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 Allocations & Sales Rollup

Internal Service Allocation Grouping

- 76001 Internal Service Allocation: Plant Operations
- 76002 Internal Service Allocation: Info Tech
- 76003 Internal Service Allocation: Other

Inter Unit/Center Allocations Grouping

- 76201 Inter Unit/Center Allocations

Intra College Allocations Grouping

- 76401 Intra College Allocations

Internal Sales Auxiliaries Grouping

- 76601 Internal Sales Auxiliaries

Funding Transfers Summary

Funding Transfers Rollup

Provisions for Replacement & Depreciation Grouping

- 77001 Provisions for Facility Renewal
- 77002 Provisions for Non facility Renewal
- 77003 Transfers To/From Plant Fund Project Related

Debt Service Grouping

- 77201 Debt Service Principal
- 77202 Debt Service Interest

Transfers To/From Operations Grouping

- 77401 Non mandatory Transfers To/From Operations Funds
- 77402 Transfers To/From Strategic Investment Pool
- 77403 Transfers from Previous Years Encumbrances
- 77499 Due To / Due From Balancing