

Chart of Accounts - Segment 2: Natural Account

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				Code	Description
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
				10012	Cash US Bank Clinics
				Cash Equivalents	10101
		10103	State Agency Pool Market Value Adjustment		
		10104	Other Cash Outside UW		
		10156	Bond Coverage Cash		
		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	
		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	Bond Coverage Cash
				10308	Federal Securities Short Term
		Accounts Receivable	Student Accounts Receivable Grouping	10401	Student Accounts Receivable
10402	Student AR - Third Party Receivable				
10403	Allowance for Doubtful Student Accounts Receivable				

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Assets	Current Assets	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	
			10604	Appropriations Receivable	
			10605	Allowance for Doubtful Accounts General	
			10610	RTU Lease Receivable Current - Audit Use Only	
		Inventory Rollup	Inventory Grouping	10701	Inventories
		Other Current Assets Rollup	Prepaid Expenses Grouping	10801	Prepaid Expenses
				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 & 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				

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				Code	Description
Assets	Non Current Assets	Non Current Loans & Contracts	Student Loans	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
				11033	Student Loan Interest Cancellation Nursing/Medtech
				11034	Student Loan Interest Cancellation Volunteer Service
				11035	Student Loan Interest Cancellation Law Enforcement
				11037	Student Loan Interest Cancellation Department of Education

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				Code	Description		
Assets	Non Current Assets	Non Current Loans & Contracts	Student Loans	11038	Student Loan Interest Cancellation Before 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		
		Non Current Loans & Contracts Rollup		Non Current Loans & Contracts Grouping	12120	RTU Lease Receivable Non Current - Audit Use Only	
		Non Current Appropriations Receivable Rollup		Non Current Appropriations Receivable Grouping	12151	Non Current Appropriations Receivable	
		Capital Assets		Capital Assets NonDepr	12201	Land Non Depr	
				Capital Assets Depr/Amort		12301	Land Improvements
						12302	Buildings
						12303	Equipment
						12304	Books & Collections
						12305	Leasehold Improvements
						12306	Infrastructure
					12312	Capital Leases Amortz	

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				Code	Description
Assets	Non Current Assets	Capital Assets	Capital Assets Depr/Amort	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 COMPUTER 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
				12513	Building RESIDENTIAL Clearing
				12515	Building FARM Clearing
				12519	Livestock Clearing
				12520	Land Clearing
				12521	Equipment CIP Cost Clearing
				12550	RTU Asset - Audit Use Only

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				Code	Description	
Assets	Non Current Assets	Capital Assets	Asset Clearing Accounts	12560	RTU Accumulated Amortization - Audit Use Only	
				12565	SBITA - Audit Use Only	
				12566	SBITA Accumulated Amortization - Audit Use Only	
		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	14004	Clearing Account External Transaction Source	
				14006	Clearing Account CASH	
				14007	Clearing Account SIS	
				14008	Clearing Account IDT Processing	
				14009	Clearing Account P Card	
				14010	Clearing Account US Bank 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	
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	
15009					Asset Retirement Obligations Deferred Outflows (Audit Use Only)	
Liabilities					Current Liabilities	Accounts Payable Rollup
	20002	Accounts Payable Accrual				
	20003	Accounts Payable Unclaimed Property				

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				Code	Description
Liabilities	Current Liabilities	Accounts Payable Rollup	Accounts Payable Grouping	20006	Accounts Payable Expense Reports
				20007	Retainage Payable
			Taxes Payable	20101	Sales 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
				20304	Health/Life Deduction Liability
				20305	Health Premium Liability International
			Employer Benefit Liabilities	20401	Employer Payroll Benefit Liability
				20404	Employer Post Employment Benefit Liability
		20406		Flat Fringe Rate Liability	
		Accrued Interest Payable Rollup	Accrued Interest Payable Grouping	20501	Accrued Interest Payable
				20502	RTU Accrued Interest - Audit Use Only
				20503	SBITA Accrued Interest - Audit Use Only
		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 State of Wyoming
				20703	Unapplied or Unidentified Receipts
				20704	Other Unearned Revenue
				20705	Deferred Revenue Sponsored Programs
20706	Other Current Liabilities				

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				Code	Description	
Liabilities	Current Liabilities	Other Current Liabilities Rollup	Other Current Liabilities Grouping	20707	Security Deposits non student	
				20708	Current Portion Pension & OPEB	
				20750	RTU Lease Liability Current - Audit Use Only	
				20751	SBITA Lease Liability Current - Audit Use Only	
				20799	Elimination of FC 900 - Audit Use Only	
		Financial Statement Line Items Rollup	Financial Statement Line Items Grouping	20801	Current Portion of Notes & Bonds Payable	
	Non Current Liabilities Summary	Non Current Liabilities Rollup	Notes & 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	
				22207	Asset Retirement Obligation (Audit Use Only)	
				22250	RTU Lease Liability Non Current - Audit Use Only	
	22251			SBITA Lease Liability Non Current - Audit Use Only		
	Liability Clearing Accounts Summary	Liability Clearing Accounts C Rollup	Liability Clearing Accounts D Grouping	22301	Clearing Account Banner PPM	
				22302	Clearing Account Payroll PPM	
				22303	Clearing Account Copier PPM	
22304				Clearing Account Telecom PPM		
22305				Clearing Account Postal PPM		
Deferred Inflows of Resources	Deferred Inflows of	Deferred Inflows of	Deferred Inflows of	24001	Service Concession Agreement	

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Deferred Inflows of Resources Total	Deferred Inflows of Resources Summary	Deferred Inflows of Resources Rollup	Deferred Inflows of Resources Grouping	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
				24010	Deferred Inflow - RTU Leases - Audit Use Only
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
Operating Revenues	Tuition & Educational Fees Net Summary	Tuition Rollup	Tuition Undergraduate Grouping	40001	Tuition Undergraduate Resident
				40002	Tuition Undergraduate Non resident
				40005	Tuition Undergraduate Resident Distance
				40006	Tuition Undergraduate Non Resident Distance
				40099	General University Scholarship Allowance - Audit Use Only
			Tuition Graduate Grouping	40101	Tuition Graduate Resident
				40102	Tuition Graduate Non resident
				40105	Tuition Graduate Resident Distance
				40106	Tuition Graduate Non resident Distance
			Tuition Professional Grouping	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				

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				Code	Description
Operating Revenues	Tuition & Educational Fees Net Summary	Tuition Rollup	Tuition Professional Grouping	40157	Tuition Professional Distance Resident
			Tuition Other Grouping	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
				40307	Graduate Fellowship Stipends
		40308	Wyoming International (Shorelight) Discounts		
		40399	Scholarship Allowance - Audit Use Only		
		Educational Fees Rollup	Mandatory Fees Grouping	40401	Program Fees
				40402	Student Services Fee
	Non Mandatory Fees Grouping		40501	Application Fees	
			40504	Course Fees	
	Sales of Goods & Services Summary	Sales of Goods & Services Rollup	Room & Board & 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				Lease Revenue (term greater than 1 year)	
41010				Clinic Income Revenue	

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				Code	Description
Operating Revenues	Sales of Goods & Services Summary	Sales of Goods & Services Rollup	Room & Board & Other Auxiliary Services Net Grouping	41011	Course Material Program Charge
				41012	Ticket Sales 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
				41022	Advertising Sales/Sponsorship Revenue
				41023	Rental Revenue (term less than or equal to 1 year)
				41030	RTU Rental Revenue - Audit Use Only
				Other Sales of Goods & Services Grouping	41501
			41502		Student ID Replace Fee Revenue
			41503		Membership & Dues Revenue
			41504		Conference & Seminar Revenue
			41505		Publications Sales Revenue
			41506		Trademark & Licensing Revenue
			41507		Professional & Tech Services Revenue
			41510		Utility Sales Revenue
			41511	Lost or Damaged Book Revenue	
			41512	General Sales of Merchandise Educational	
			41513	General Sales of Services Educational	
		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
				43804	Grant & Contract Revenue
43805				Net Direct Loan Revenue - Audit Use Only	

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				Code	Description	
Operating Revenues	Grants & Contracts Summary	Grants & Contracts Rollup	Government Sponsors Grouping	43809	Hathaway Scholarships - Audit Use Only	
			Private Sponsors Grouping	43811	Private Sponsors	
			Facilities & Administrative Cost Recovery Grouping	43999	F&A Cost Recovery Distribution	
	Other Operating Revenue Summary	Other Operating Revenue Rollup	Student Loans Revenue Grouping	44001	Interest on Student Loans	
			Other Revenues Grouping	44101	Miscellaneous Revenue	
				44102	Mineral Royalty Revenue	
				44103	Reimbursement of Foundation Expenses	
	44199	Auxiliary Scholarship Allowance - Audit Use Only				
	Non Operating Revenues Total	Non Operating Revenues Summary	Non Operating Revenues Rollup	Non Operating Revenues Grouping	50001	Capital Assets Gain/Loss
				50011	Issuance of Bonds Proceeds	
50014				Endowment Realized Investment Income		
50015				Central Services Overhead Distribution		
50100				Pell Grant - Audit Use Only		
76004				Provost Strategic Initiatives		
76005				Distance Tuition Transfer		
77599				Internal Budget Reduction Allocation		
Appropriations Summary		Appropriations Rollup	State Appropriations Grouping	51001	State Appropriations	
				51002	Other State Revenue	
				51003	Capital Construction 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	
				55010	RTU Interest Revenue - Audit Use Only	
		Gain Loss on Investments	Realized Gain Loss	55101	Realized Gain Loss	

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Non Operating Revenues Total	Investment Income Summary	Gain Loss on Investments Rollup	Investments Grouping		
			Unrealized Gain Loss Invest Grouping	55201	Unrealized Gain Loss
	Other Non Operating Revenues Summary	Other Non Operating Revenues Rollup	Other Non Operating Revenues Grouping	56002	Other Non Operating Revenues
				56003	Indirect Cost Recovery Revenue
Operating Expenses	Salary & Wages Summary	Salary & Wages Benefited Rollup	Full Time Salary & Wages Benefited Grouping	60001	Faculty Salary Expense FT
				60101	Staff Salary Expense FT
				60201	Other Salary Expense FT
		Salary & Wages NonBenefited Rollup	Salary & Wages NonBenefited Grouping	60301	Faculty Salary Expense PT
				60302	Temporary Lecturer Pay Expense
				60401	Staff Salary Expense PT
				60501	Other Salary 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 & Comp Pay
				60603	Other Supplemental Pay
		Fringe Benefits Rollup	Fringe Benefits Grouping	60801	Retirement Employer Share
				60802	Social Security Employer Share
				60803	Worker's Compensation Employer Share
				60804	UW Limited Service
				60806	Health Insurance Employer Share
				60808	Life Insurance Employer Share
				60809	Retiree Insurance Subsidy Employer Share
				60813	Other Employee Paid Benefits
				60814	Benefits Clearing
60815	Pension Expense				
60816	Flat Fringe Rate Employer Share				

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				Code	Description			
Operating Expenses	Services & Fees Summary	Services & Fees Rollup	Services & Fees Grouping	62001	Professional Services Expense			
				62002	Temporary Services Expense			
				62003	Legal & Attorney Services Expense			
				62005	Insurance Premium			
				62006	Telecom Expense			
				62007	Participant Incentives			
				62008	Visiting Speakers/Faculty Expense			
				62009	Research Core Charges Expense			
				62011	Catering Expense			
				62012	Animal Care Expense			
				62013	Other Services Expense			
				62014	Royalty Expense			
				62015	Medical Services			
				Travel Summary	Travel Rollup	Travel Grouping	63001	Travel Domestic Expense
							63002	Travel Foreign Expense
	63003	Hosting 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 & Farm Supplies			
				64005	Non capital Equipment Computer Expense			
				64006	Non capital Equipment Other Expense			
				64007	Books Subscriptions & Media Expense			

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Operating Expenses	Supplies Summary	Supplies Rollup	Supplies Grouping	64008	Computer Software & License Expense
				64009	Computer Hardware
				64010	Food & Beverage Resale
				64011	Postage Freight & Shipping Expense
				64012	Other Supplies
				64013	Clothing & Other Apparel Expense
				64014	Custodial Housekeeping & Janitorial Supplies Expense
				64015	Food & Beverage Non Resale
				64017	Merchandise Resale
	64018	SBITA Expense (Contra) - Audit Use Only			
	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 (term less than or equal to 1 year)
				65502	Equipment Rental Expense (term less than or equal to 1 year)
				65503	Rental Other Expense (term less than or equal to 1 year)
				65504	Easement Expense
				65505	Lease Property/building/office space (term greater than 1 year)
				65506	Lease Equipment (term greater than 1 year)
				65507	Leases Other (term greater than 1 year)
	65510	RTU Lease Expense - Audit Use Only			
	Interest Expense Summary	Interest Expense Rollup	Interest Expense Grouping	65751	Interest Expense

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Operating Expenses	Interest Expense Summary	Interest Expense Rollup	Interest Expense Grouping	65752	Other Interest Expense
				65753	RTU Interest Expense - Audit Use Only
				65754	SBITA Interest Expense - Audit Use Only
	Claims & Judgements Summary	Claims & Judgements Expense Rollup	Claims & Judgements Expense Grouping	66001	Claims & Judgments 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
				66508	Property Tax Expense
				66509	Training/Professional Development Expense
				66510	Guarantees Expense
				66511	Bad Debt Expense
				66512	Miscellaneous Expense
				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
				66522	Net Direct Loan Expense - Audit Use Only
				66523	Corporate Card Fraud Tracking
				66524	Shorelight Acquisition Cost
	66525	Shorelight Progression Fee			
	Subcontracts Summary	Subcontracts Rollup	Subcontracts Grouping	67001	Research & Development Subcontract less than/equal to 25K

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				Code	Description
Operating Expenses	Subcontracts Summary	Subcontracts Rollup	Subcontracts Grouping	67003	Research & Development >25K
			Participant & Research Costs Grouping	67501	Participant Travel
				67502	Participant Stipend
				67503	Participant Subsistence
	Depreciation & Amortization Summary	Depreciation & Amortization Rollup	Depreciation & Amortization Grouping	67504	Participant Other
				69001	Depreciation Expense
				69002	Amortization Expense
				69003	RTU Amortization Expense - Audit Use Only
				69004	SBITA Amortization Expense - Audit Use Only
	Non Operating Expenses	Capital Expense Summary	Capital Equipment Rollup	Capital Equipment Grouping	70001
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
Capital/Facilities Rollup			Capital/Facilities Grouping	71401	Buildings Academic & Administrative Expense
				71402	Building Service Expense
				71403	Building Residential Expense
				71404	Building Farm Expense
				71407	Buildings CIP Cost Expense
Land Rollup			Land Grouping	71601	Land Expense
				71602	Land Improvements Expense
Other Capital Expense Rollup			Other Capital Expense Grouping	71701	Books & Reference Materials Expense
				71703	Livestock Expense

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				Code	Description
Non Operating Expenses	Other Non Operating Expenses Summary	Other Non operating Expense Rollup	Other Non operating Expense Grouping	75001	Overpayments
				75002	Other Refunds
				75004	Refund Sponsors
				75006	Loss on Sale of Investments
				75008	Federal Funds Repaid
				75010	Debt Retirement Principal
				75011	Debt Retirement Interest
				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 Unit/Center 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
				77404	Transfers for Capital Asset Purchases

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				Code	Description
Non Operating Expenses	Funding Transfers Summary	Funding Transfers Rollup	Transfers To/From Operations Grouping	77405	Transfers for Capital Projects
				77499	Due To / Due From Balancing