

UTAH STATE UNIVERSITY
GENERAL LEDGER - Account Codes

CATEGORY	ACCOUNT	TITLE
CASH	101000	Cash - General Operating
CASH	101030	Cash - Old Wells Receipting
CASH	101050	Cash - Payroll
CASH	101100	Claim On Cash
CASH	101300	Cash In Specialized Bank Accounts
CASH	101500	Cash In Trusts Held By Others
CASH	101700	Cash In Change Funds
CASH	102100	Cash - Funded Depreciation
CASH	102110	Reserve For Lease Op
CASH	102300	Funds With DFCM
Cash	102900	Cash Clearing - Svc/Auxiliaries
INVESTMENTS	112100	Investments
INVESTMENTS	112300	Investment W/UPTIF
INVESTMENTS	112500	Investment - Fair Value Adjustment
ACCTS RECEIVABLE	122100	Accounts Receivable - Retainage
ACCTS RECEIVABLE	123100	Due From State Treasurer
ACCTS RECEIVABLE	123300	Accounts Receivable
ACCTS RECEIVABLE	123310	Roa Clearing-Asa
ACCTS RECEIVABLE	123315	Purchase Returns
ACCTS RECEIVABLE	123500	Accounts Receivable - Unbilled
ACCTS RECEIVABLE	123700	Accounts Receivable - Other
ACCTS RECEIVABLE	123701	Accounts Receivable - Collection
ACCTS RECEIVABLE	123702	Accounts Receivable - Federal Rep
ACCTS RECEIVABLE	123703	Accounts Receivable - Bonds Other
ACCTS RECEIVABLE	123710	Buyback Balancing
ACCTS RECEIVABLE	123720	Student Refund Bal
ACCTS RECEIVABLE	123731	Accounts Receivable CE - Brigham
ACCTS RECEIVABLE	123732	Accounts Receivable CE - Logan
ACCTS RECEIVABLE	123733	Accounts Receivable CE - Sp Prog
ACCTS RECEIVABLE	123734	Accounts Receivable CE - Tooele
ACCTS RECEIVABLE	123735	Accounts Receivable CE - Salt Lake
ACCTS RECEIVABLE	123736	Accounts Receivable CE - Ogden
ACCTS RECEIVABLE	123737	Accounts Receivable CE - N Central
ACCTS RECEIVABLE	123738	Accounts Receivable CE - Southwest
ACCTS RECEIVABLE	123739	Accounts Receivable CE - San Juan
ACCTS RECEIVABLE	123740	Accounts Receivable CE - Moab
ACCTS RECEIVABLE	123741	Accounts Receivable CE - Price
ACCTS RECEIVABLE	124100	Allowance For Doubtful Accounts
ACCTS RECEIVABLE	124300	Merchandise Returned For Credit
ACCTS RECEIVABLE	125100	A/R Tuition and Fees
INVENTORIES	134100	Inventories - Merchandise For Resal
INVENTORIES	134110	Computer Solutions
INVENTORIES	134120	Inventory-Acad Publ
INVENTORIES	134130	Supply Inventory
INVENTORIES	134140	Inventory-Groceries
INVENTORIES	134160	Textbooks Inventory
INVENTORIES	134170	Inventory-Produce
INVENTORIES	134190	Art/Elec Inventory
INVENTORIES	134200	Inventory - Dairy
INVENTORIES	134210	Gen Books Inventory
INVENTORIES	134220	Inventory-Meats

INVENTORIES	134240	Gifts/Sundries Invty
INVENTORIES	134250	Inventory - Beverage
INVENTORIES	134260	Inventory - Cigarette
INVENTORIES	134270	Clothing Inventory
INVENTORIES	134280	Inventory-Pastry/Bak
INVENTORIES	134290	Electronics Invtry
INVENTORIES	134300	Inventories- Production Supplies
INVENTORIES	134310	Image Prep Inventory
INVENTORIES	134320	Photo & Plate Invent
INVENTORIES	134330	Press Inventory
INVENTORIES	134340	Paper Inventory
INVENTORIES	134350	Bindery Inventory
INVENTORIES	134370	Copy Center 2 Invent
INVENTORIES	134380	Copy Center 3 Invent
INVENTORIES	134390	Copy Center 4 Invent
INVENTORIES	134400	General Stock Invent
INVENTORIES	134500	Inventories - Operating Supplies
INVENTORIES	134510	Inventory-1st Class
INVENTORIES	134520	Invent - Paper Goods
INVENTORIES	134530	Inventory-2nd Class
INVENTORIES	134560	Invtry-3rd Class Ind
INVENTORIES	134570	Inventory-Comp Parts
INVENTORIES	134580	Invtry-Postage Due
INVENTORIES	134600	Inventory-Facilities
INVENTORIES	134700	Work In Process
PREPAID	145100	Prepaid Expenses
DEPOSITS PAID	156100	Deposits - Paid
CAP REPLACEMENT RESERVE	156300	Equity In Capital Replacement Reser
PREMIUM PAID ON INVESTMENTS	156510	Costs of Issuance
PREMIUM PAID ON INVESTMENTS	156520	Costs of Issuance - USURF
PREMIUM PAID ON INVESTMENTS	156530	Original Issue Discount
PREMIUM PAID ON INVESTMENTS	156540	Costs of Issuance - University
SUSPENSE	161100	Suspense (System Controlled)
DUE FROM OTHER FUNDS	172100	Due From Auxiliary Enterprises
DUE FROM OTHER FUNDS	173100	Due From Loan Fund
DUE FROM OTHER FUNDS	173300	Due From Endowment And Similar Fund
DUE FROM OTHER FUNDS	173700	Due From Endowment Pool
DUE FROM OTHER FUNDS	173710	Due From Foundation Endowment Pool
INVESTMENT APPRECIATION	173900	Investment Appreciation
INVESTMENT APPRECIATION	173910	Investment Appreciation Foundation
INVESTMENT APPRECIATION	174100	Trust Appreciation
INVESTMENT APPRECIATION	174300	Due From Plant Fund
INVESTMENT APPRECIATION	174500	Due From Agency Fund
NOTES/LOANS RECEIVABLE	181100	Notes Receivable - Students
NOTES RECEIVABLE	181700	Notes Receivable - Other
NOTES RECEIVABLE	181701	Brigham Sponsor
NOTES RECEIVABLE	181702	Ogden Sponsor
NOTES RECEIVABLE	181703	Salt Lake Sponsor
NOTES RECEIVABLE	181704	Tooele Sponsor
NOTES RECEIVABLE	181705	North Central Sponsor
NOTES RECEIVABLE	181706	South Central Sponsor
NOTES RECEIVABLE	181707	South West Sponsor
NOTES RECEIVABLE	181708	Price Sponsor
NOTES RECEIVABLE	181709	Moab Sponsor
NOTES RECEIVABLE	181710	Blanding Sponsor

NOTES RECEIVABLE	181711	Dist Ed / Ind. Study Sponsor
NOTES RECEIVABLE	181712	Logan Sponsor
NOTES RECEIVABLE	181715	Notes Receivable-Sponsored Students
NOTES RECEIVABLE	181720	Allowance for Doubtful Notes
NON-CURRENT INVESTMENTS	192110	Investments
NON-CURRENT INVESTMENTS	192220	Investment W/UPTIF
NON-CURRENT INVESTMENTS	192330	Investment - Fair Value Adjustment
NON-CURRENT INVESTMENTS	192440	Investment With Trustees
NON-CURRENT INVESTMENTS	192550	Wells Fargo-Endowment Pool
NON-CURRENT INVESTMENTS	192660	Equity Fund
NON-CURRENT INVESTMENTS	192770	Common Fund-Multi Bond
NON-CURRENT INVESTMENTS	192880	Common Fund-Multi Equity
NON-CURRENT INVESTMENTS	192885	Common Fund-Short Term
NON-CURRENT INVESTMENTS	192890	Common Fund-CPEP VII
NON-CURRENT INVESTMENTS	192950	Kickstart Seed Fund, L.P.
NON-CURRENT INVESTMENTS	192991	Common Fund-Growth Equity
NON-CURRENT INVESTMENTS	192993	FV TIAA-CREF
NON-CURRENT INVESTMENTS	192994	Fair Value - Wells Fargo
NON-CURRENT INVESTMENTS	192995	FV Common Fund-CPEP VII
NON-CURRENT INVESTMENTS	192996	FV Common Fund-Multi Bond
NON-CURRENT INVESTMENTS	192997	FV Common Fund-Multi Equity
NON-CURRENT INVESTMENTS	192999	FV Common Fund-Growth Equity
PLEDGES RECEIVABLE	194100	Pledges Receivable
CAPITAL ASSETS	195100	Land
CAPITAL ASSETS	195300	Buildings
CAPITAL ASSETS	195800	CIP Building
CAPITAL ASSETS	195900	Improvements Other Than Buildings
CAPITAL ASSETS	196400	CIP Improvements
CAPITAL ASSETS	196500	Equipment
CAPITAL ASSETS	196750	Telephone Equipment
CAPITAL ASSETS	196800	CIP Equipment
CAPITAL ASSETS	196850	Computer Software
CAPITAL ASSETS	196910	Library Books/Films
CAPITAL ASSETS	196920	Art Objects
CAPITAL ASSETS	197100	Capital Elimination
CAPITAL ASSETS	197200	Capital Elimination - Offset
CAPITAL ASSETS	197300	Allowance For Depreciation Equip.
CAPITAL ASSETS	197305	Allowance For Depreciation Improvem
CAPITAL ASSETS	197310	Allowance For Depreciation Building
CAPITAL ASSETS	197315	Allowance For Depre Library
CAPITAL ASSETS	197320	Allowance For Depre Phone
CAPITAL ASSETS	197325	Allowance For Depre Software
CAPITAL ASSETS	198100	Real Estate Held For Re-Sale
PAYABLES	201100	Accounts Payable A/P
PAYABLES	201300	Accounts Payable - Year End
PAYABLES	201500	Accounts Payable Monthly Pcard
PAYABLES	201600	A/P Subsidiary Systems
PAYABLES	201700	Other Payables
PAYABLES	201705	Gratuities Received
PAYABLES	201710	Gratuities Disbursed
PAYABLES	201715	Interest Payable
PAYABLES	201800	Payable to NDSL
PAYABLES	201900	Due To State Treasurer
PAYABLES	202100	Sales Tax Collections Payable
PAYABLES	202700	Other Current Liabilities

PAYABLES	202701	Benefit Liability Suspense
PAYABLES	202705	Transient Tax Payabl
PAYABLES	202710	Refunds Clearing
PAYABLES	202715	Compensated Absenses
PAYABLES	202720	Early Retirement
PAYABLES	202725	Mail Order Cks Clear
PAYABLES	202730	Cerctcts Redeemable
PAYABLES	202735	Mail Order Returns
PAYABLES	202900	Accounts Payable Daily Pcard
PAYABLES	213100	Payroll Withholding Payable
PAYABLES	213110	Federal Withholdings Payable
PAYABLES	213120	State of Utah Withholdings Payable
PAYABLES	213130	1VA Virginia Withholding Payable
PAYABLES	213140	IRS/State Levy Withholding Payable
PAYABLES	213150	Garnishments Withholding Payable
PAYABLES	213160	Child Support Withholding Payable
PAYABLES	213170	Admin Fees Withholding Payable
PAYABLES	213180	302 Optional Term Life Withholding
PAYABLES	213190	306 Dependant Life Withholding Paya
PAYABLES	213200	307 Child Life Withholding Payable
PAYABLES	213210	308 Spouse Life Withholding Payable
PAYABLES	213220	322 Federal Life Withholding Payabl
PAYABLES	213230	323 Federal Life A Withholding Paya
PAYABLES	213240	324 Federal Life B Withholding Paya
PAYABLES	213250	327 Federal Life C Withholding Paya
PAYABLES	213260	351 EMIA Ins. Withholding Payable
PAYABLES	213270	352 Liberty Mutual Ins. Withholding
PAYABLES	213280	353 Met Life Ins. Withholding Payab
PAYABLES	213290	354 Long-Term Care Withholding Paya
PAYABLES	213300	355 Beneficial Life Ins. Withholdin
PAYABLES	213310	381 AD&D Ins. Withholding Payable
PAYABLES	213320	382 Short-Term Disability
PAYABLES	213330	406 HSA Employee 100% Withholding P
PAYABLES	213340	Federal Retirement CSRS/FERS Withho
PAYABLES	213350	Employee Retirement Withholdings Pa
PAYABLES	213360	Charitable Organization Withholding
PAYABLES	213370	905 USU Development Withholding Pay
PAYABLES	213380	909 Utah Education Savings Withholdi
OTHER LIABILITIES	221000	Liability For Compensated Absences
OTHER LIABILITIES	235100	Liability For Early Retirement
DEFERRED REVENUE	244100	Deferred Income
DEFERRED REVENUE	244101	Deferred Income-Taxable Dining Svc
DEFERRED REVENUE	244105	Deferred Income-Football
DEFERRED REVENUE	244110	Deferred Income-Basketball
CREDIT CARD CLEARING	245010	Bookstore
DEPOSITS COLLECTED	256009	Jacobsen Recital Hall
DEPOSITS COLLECTED	256012	Jacobsen ADVS
DEPOSITS COLLECTED	256100	Deposits - Collected
DEPOSITS COLLECTED	256101	D - Bookstore
DEPOSITS COLLECTED	256102	D - PDP
DEPOSITS COLLECTED	256103	Storage
DEPOSITS COLLECTED	256104	D - University Photographer
DEPOSITS COLLECTED	256105	Flex Spending Claims
DEPOSITS COLLECTED	256106	D - Soils Testing
DEPOSITS COLLECTED	256107	D - Technical Support

DEPOSITS COLLECTED	256109	D - Statesman
DEPOSITS COLLECTED	256110	D - Carousel
DEPOSITS COLLECTED	256111	D - Junction
DEPOSITS COLLECTED	256112	D - Hub
DEPOSITS COLLECTED	256113	D - Central Meat
DEPOSITS COLLECTED	256114	D - Skyroom
DEPOSITS COLLECTED	256118	D - FACILITIES-KEYS
DEPOSITS COLLECTED	256119	D - Dairy Lab
DEPOSITS COLLECTED	256120	D - Motor Pool
DEPOSITS COLLECTED	256121	D - Marriott Concessions
DEPOSITS COLLECTED	256122	D - Computer Labs
DEPOSITS COLLECTED	256123	D - Chem Stores
DEPOSITS COLLECTED	256125	D - Housing
DEPOSITS COLLECTED	256129	D - Grab N Go
DEPOSITS COLLECTED	256130	D - Quick Stop
DEPOSITS COLLECTED	256131	D - AGGIE ICE CREAM-ESTORE
DEPOSITS COLLECTED	256132	D - UWRL
DEPOSITS COLLECTED	256133	D - The Depot
DEPOSITS COLLECTED	256135	D - Library Special Collections
DEPOSITS COLLECTED	256137	D - Aggie IceCream
DEPOSITS COLLECTED	256140	D - Parking Terrace
DEPOSITS COLLECTED	256142	D - Personnel Services
DEPOSITS COLLECTED	256143	D - Extension Publications
DEPOSITS COLLECTED	256144	D - Express Operations
DEPOSITS COLLECTED	256145	D - History
DEPOSITS COLLECTED	256146	D - EEJ Early Childhood Ctr
DEPOSITS COLLECTED	256147	D - Biotechnology
DEPOSITS COLLECTED	256148	D - Alumni House
DEPOSITS COLLECTED	256149	D - Disability Resource Ctr
DEPOSITS COLLECTED	256150	D - Kusu Public Radio
DEPOSITS COLLECTED	256151	D - Fitness Center
DEPOSITS COLLECTED	256152	D - Quadside Cafe
DEPOSITS COLLECTED	256153	D - Old Lyric Theater
DEPOSITS COLLECTED	256154	D - Comm D & Deaf Ed
DEPOSITS COLLECTED	256155	D - Psychology-Summit Research Lab
DEPOSITS COLLECTED	256156	Admissions
DEPOSITS COLLECTED	256158	Surplus Property
DEPOSITS COLLECTED	256159	Fine Arts Services
DEPOSITS COLLECTED	256160	D - Ticket Office
DEPOSITS COLLECTED	256161	WESTERN RURAL DEV CTR
DEPOSITS COLLECTED	256162	D - 4-H Extension
DEPOSITS COLLECTED	256163	D - Rs/Gis Laboratory
DEPOSITS COLLECTED	256164	D - AdvS
DEPOSITS COLLECTED	256165	KSAR
DEPOSITS COLLECTED	256166	D - Library Copy Sv
DEPOSITS COLLECTED	256168	D - TSC Building Operations
DEPOSITS COLLECTED	256169	D - TSC Maintenance
DEPOSITS COLLECTED	256170	Bear Lake Training Center
DEPOSITS COLLECTED	256171	D - Fac Tech
DEPOSITS COLLECTED	256172	Taggart Student Center
DEPOSITS COLLECTED	256173	D - Ski Hi Institute
DEPOSITS COLLECTED	256174	D - Outdoor Rec
DEPOSITS COLLECTED	256175	D - Ssw & A
DEPOSITS COLLECTED	256176	D - International Students
DEPOSITS COLLECTED	256177	D - Shingo Prize

DEPOSITS COLLECTED	256178	D - National Resource Ctr
DEPOSITS COLLECTED	256179	D - Utah Tech Transfer Ctr
DEPOSITS COLLECTED	256180	D - Association Of Politics
DEPOSITS COLLECTED	256181	D - History
DEPOSITS COLLECTED	256182	D - School Of Graduate Std
DEPOSITS COLLECTED	256183	D - Athletics Department
DEPOSITS COLLECTED	256184	D - Aerospace Studies
DEPOSITS COLLECTED	256185	D - Extension Clothing
DEPOSITS COLLECTED	256186	D - Substitute Teaching Inst
DEPOSITS COLLECTED	256187	D - Special Education
DEPOSITS COLLECTED	256188	D - Utah County Extension
DEPOSITS COLLECTED	256189	D - Economics Department
DEPOSITS COLLECTED	256190	D - Admissions
DEPOSITS COLLECTED	256191	D - Eng. Store
DEPOSITS COLLECTED	256192	D - Civil & Environ Engineer
DEPOSITS COLLECTED	256193	D - Utah Public Radio
DEPOSITS COLLECTED	256194	D - Health Servic
DEPOSITS COLLECTED	256195	D - Records Office
DEPOSITS COLLECTED	256196	D - Registration Ip
DEPOSITS COLLECTED	256197	D - Development Office
DEPOSITS COLLECTED	256198	D - Cpd
DEPOSITS COLLECTED	256199	D - Debit Card-Food Svc
DEPOSITS COLLECTED	256201	Dep Via Central Offc
DEPOSITS COLLECTED	256203	Dep Via Housing
DEPOSITS COLLECTED	256207	Dep Via Payroll
DEPOSITS COLLECTED	256208	Deposit-Base/Points
DEPOSITS COLLECTED	256210	Visa/Mc Deposit
DEPOSITS COLLECTED	256215	Discover Deposit
DEPOSITS COLLECTED	256237	D-Library Circulation Services
DEPOSITS COLLECTED	256290	D-Art/Photo
DEPOSITS COLLECTED	256301	Deposits-Engine Replacement Reserve
DEPOSITS COLLECTED	256302	Deposits-Insurance Reserve
UNDISTRIBUTED RESERVES	261100	Undistributed Depreciation Reserve
NOTES PAYABLE	271100	Notes Payable
NOTES PAYABLE	271300	Contracts Payable
BONDS PAYABLE	284100	Bonds Payable
BONDS PAYABLE	284110	Bonds Payable
BONDS PAYABLE	284130	Reoffering Premium
BONDS PAYABLE	284140	Reoffering Premium
BONDS PAYABLE	284150	Loss on Bond
DUE TO OTHER FUNDS	284400	Due To Designated Departmental Oper
DUE TO OTHER FUNDS	285200	Due To Loan Fund
DUE TO OTHER FUNDS	285300	Due To Endowment And Similar Fund
DUE TO OTHER FUNDS	285500	Endowment Pool
DUE TO OTHER FUNDS	285600	Investment Appreciation
DUE TO OTHER FUNDS	285610	Investment Appreciation - Trusts
DUE TO OTHER FUNDS	285800	Due To Agency Fund
DUE TO OTHER FUNDS	285820	Due To Agency Endowment Appreciatio
DUE TO OTHER FUNDS	291120	Liability For Compensated Absences
DUE TO OTHER FUNDS	291200	Notes Payable
DUE TO OTHER FUNDS	293200	Working Capital - State Of Utah
OTHER DEDUCTIONS	910200	Transfer of Equip from Plant Fund
OTHER DEDUCTIONS	910210	Transfer of Equip from Current Fund
OTHER DEDUCTIONS	910300	Expenditures For Capital Assets - C
OTHER DEDUCTIONS	910500	Expenditures For Capital Assets - P

OTHER DEDUCTIONS	910900	Retirement Of Contractual Debt
OTHER DEDUCTIONS	911000	Other Additions
OTHER DEDUCTIONS	911100	Reimb/Amt Cancel A72
OTHER DEDUCTIONS	912000	Subsidy from Aux
OTHER DEDUCTIONS	961300	Administrative Costs - Other
OTHER DEDUCTIONS	961501	ACT Collection Costs-col
OTHER DEDUCTIONS	961700	Collection Costs - Other
OTHER DEDUCTIONS	961900	Litigation Expense - Perkins
OTHER DEDUCTIONS	962200	Transfer of Equip to Current Funds
OTHER DEDUCTIONS	962210	Transfer of Equip to Plant Fund
OTHER DEDUCTIONS	962800	Refunded to Grantors
OTHER DEDUCTIONS	962900	Other Deductions
OTHER DEDUCTIONS	962910	Repayment Federal Government
OTHER DEDUCTIONS	962915	Late Fee Reclaimed
OTHER DEDUCTIONS	963000	Subsidy Of E/G