

**UTAH STATE UNIVERSITY**  
**EXPENSES - Account Codes**

<b>CATEGORY</b>	<b>ACCOUNT</b>	<b>TITLE</b>
SALARIES	615100	Budget - Salaries
SALARIES	615300	Contract Salaries
SALARIES	615500	Deceased Employee'S Earnings - Paid
SALARIES	615700	Deceased Employee's Earnings - Paid
SALARIES	615900	Deceased Employee's Unused Annual L
SALARIES	616300	Salary Adjustment - Prior Period
SALARIES	616500	Contract Salaries- AY Add-on/Summer
SALARIES	616700	Contract Salaries - Summer Instruct
SALARIES	616900	Work In Process - Labor
SALARIES	617100	Graduate Assistant Salaries
SALARIES	617200	Grad. Assistant Ins. Exmpt Salaries
SALARIES	617300	Early Retirement
SALARIES	617500	Contract Early Retirement
SALARIES	617550	Phased Retirement
SALARIES	617700	Salary - Payroll
SALARIES	617900	Salaries Allocated To Other Departm
SALARIES	618100	Salary - Workmen's Compensation Rei
SALARIES	618300	Matching - Salaries
SALARIES	618601	Auto Allowance
SALARIES	618602	Communications Allowance
SALARIES	618605	Moving Allowance
SALARIES	625100	Budget - Wages
WAGES	625300	Wages
WAGES	625310	Wages - Asst Coaches
WAGES	625320	Wages - Tutors
WAGES	625330	Wages
WAGES	625340	Wages - Tips
WAGES	625500	Distributed Work-Study Wages
WAGES	625550	Reimbursed Work-Study Wages
WAGES	625700	Wages Adjustment Prior Period
WAGES	625701	Wages Adjustment Prior Period
WAGES	625900	Wages - Summer Instruction
WAGES	626300	Wages Overtime
WAGES	626500	Wages Allocated To Other Department
WAGES	626900	Matching -Wages
BENEFITS	630010	Early Retirement
BENEFITS	630015	Early Retirement - Actual
BENEFITS	630050	Fringe Clearing Account
BENEFITS	630075	Staff Benefit Enc
BENEFITS	630080	Benefit Expense Suspense
BENEFITS	630250	Workers Compensation
BENEFITS	630300	Workers Compensation - Actual
BENEFITS	630500	Social Security
BENEFITS	630501	Social Security- Students
BENEFITS	630700	Social Security Early Retirement Ac
BENEFITS	631100	Retirement
BENEFITS	631250	Social Security Actual
BENEFITS	631300	Retirement Actual
BENEFITS	631500	Federal Retirement & Thrift
BENEFITS	631700	Federal Retirement & Thrift Actual
BENEFITS	631900	Unemployment

BENEFITS	632100	Unemployment - Actual
BENEFITS	632300	Long Term Disability
BENEFITS	632500	Long Term Disability - Actual
BENEFITS	632700	Short Term Disability
BENEFITS	632900	Short Term Disability - Actual
BENEFITS	633100	Death Benefits
BENEFITS	633700	Overseas Allowance - Housing
BENEFITS	634300	Overseas Allowance - Other
BENEFITS	634500	Benefits Allocated To Other Departm
BENEFITS	634900	Benefits - Matching
BENEFITS	635100	Budget - Benefits
BENEFITS	635300	Employee Benefits Encumbrance
BENEFITS	635700	Insurance
BENEFITS	635710	Graduate Assistant Insurance
BENEFITS	635900	Insurance Early Retirement
BENEFITS	636100	Insurance Actual
BENEFITS	639100	Graduate Tuition Waiver (Taxable)
BENEFITS	640100	Complimentary Tickets (Taxable)
BUDGET ONLY	710100	Budget - All Expenditures
BUDGET ONLY	710110	Budget - Current Expense
BUDGET ONLY	710111	Budget - Revenue ASUSU
OTHER EXPENSES	710200	Freight And Postage
OTHER EXPENSES	710210	Postage-Meters, Rmrs
OTHER EXPENSES	710300	Telephone
OTHER EXPENSES	710400	Telephone/Long Distance
OTHER EXPENSES	710500	Telephone/Recurring
OTHER EXPENSES	710600	Telephone/Non-Recurring
OTHER EXPENSES	710700	Telephone/Wireless
OTHER EXPENSES	710800	Telephone/Special Lines
OTHER EXPENSES	710900	Data Processing
OTHER EXPENSES	710906	Programming & IBM
OTHER EXPENSES	710907	Service Desk/Scanner
OTHER EXPENSES	710908	Networking
OTHER EXPENSES	710909	Misc Computer Fee
OTHER EXPENSES	710910	Data Storage
OTHER EXPENSES	710912	Site Licensing
OTHER EXPENSES	710914	IT Web Development
OTHER EXPENSES	711100	Printing And Copying
OTHER EXPENSES	711200	Video Production
OTHER EXPENSES	711201	CMS - Multimedia
OTHER EXPENSES	711202	CMS - Classroom Development
OTHER EXPENSES	711203	CMS - Classroom Maintenance
OTHER EXPENSES	711204	CMS - AV Checkout
OTHER EXPENSES	711205	CMS - Big Blue Cable
OTHER EXPENSES	711206	CMS - Other
OTHER EXPENSES	711300	Laundry And Cleaning
OTHER EXPENSES	711400	Waste Disposal & Recycling
OTHER EXPENSES	711500	Commuting
OTHER EXPENSES	711600	Contract Agreement - Not Individual
OTHER EXPENSES	711601	Contract Agreement - Not Individual
OTHER EXPENSES	711602	Contract Agreement -LRH Workmed MD
OTHER EXPENSES	711603	Contract Agreement -Psychiatrist
OTHER EXPENSES	711620	Guarantees
OTHER EXPENSES	711630	National Lab
OTHER EXPENSES	711640	Reference Labs-LRH Lab

OTHER EXPENSES	711641	Reference Labs-Pathology
OTHER EXPENSES	711642	Reference Labs-UT Dept of Health
OTHER EXPENSES	711700	Subcontract \$25,000 And Under
OTHER EXPENSES	711800	Subcontract Over \$25,000
OTHER EXPENSES	711900	Group Labor
OTHER EXPENSES	711910	Residence Life Assistants
OTHER EXPENSES	711920	Physical Facilities - On Call
OTHER EXPENSES	712110	Professional And Technical Fee - In
OTHER EXPENSES	712111	Endowment Pool Fee
OTHER EXPENSES	712112	Audit Fees
OTHER EXPENSES	712116	Non-Cash Pmt to Human Resrch Sub
OTHER EXPENSES	712120	Game Officials
OTHER EXPENSES	712127	Prof. And Tech Fee - Regional Campu
OTHER EXPENSES	712130	Open Medical
OTHER EXPENSES	712131	Training Room Pharmaceutical
OTHER EXPENSES	712140	Drug Testing
OTHER EXPENSES	712150	Patient Card
OTHER EXPENSES	712200	Rentals (Excluding Auto)
OTHER EXPENSES	712210	Rent-Student Center - Services
OTHER EXPENSES	712220	Rent-Student Center - Auxiliaries
OTHER EXPENSES	712230	Ikon Office Solution
OTHER EXPENSES	712240	Warehouse Rent
OTHER EXPENSES	712250	Univ Storage Rent
OTHER EXPENSES	712300	Rentals - Vehicles
OTHER EXPENSES	712310	Vehicle Leases
OTHER EXPENSES	712400	Insurance
OTHER EXPENSES	712406	Insurance Recovery
OTHER EXPENSES	712420	Claims
OTHER EXPENSES	712425	Eliminate Revenue
OTHER EXPENSES	712430	Administrative Costs
OTHER EXPENSES	712440	Reinsurance-Indi
OTHER EXPENSES	712450	Wellness Program
OTHER EXPENSES	712500	Commission And Royalty Costs
OTHER EXPENSES	712501	Royalty Payment
OTHER EXPENSES	712502	Patent Expense
OTHER EXPENSES	712600	I.O.T Agreement Expenditures
OTHER EXPENSES	712610	I.O.T. Agreement Over \$25,000
OTHER EXPENSES	712700	Collection Expenses/Bad Debts
OTHER EXPENSES	712800	Litigation Expense
OTHER EXPENSES	712850	Legal Fees
OTHER EXPENSES	712900	Operating Supplies
OTHER EXPENSES	712901	Operating Supplies - Other
OTHER EXPENSES	712902	Operating Supplies - Operations
OTHER EXPENSES	712903	Operating Supplies-Terrace
OTHER EXPENSES	712904	Operating Supplies-Aggie Terrace
OTHER EXPENSES	712905	Operating Supplies-Medical
OTHER EXPENSES	712906	Operating Supplies-Laboratory
OTHER EXPENSES	712907	Operating Supplies-X-ray
OTHER EXPENSES	712910	Paper Goods
OTHER EXPENSES	712920	Building
OTHER EXPENSES	712930	Hardware
OTHER EXPENSES	712940	Glass & Windows
OTHER EXPENSES	712950	Landscape/Lawncare
OTHER EXPENSES	712960	Snow Removal
OTHER EXPENSES	712970	Plumbing

OTHER EXPENSES	712980	Cabinetry & Countertops
OTHER EXPENSES	712990	Paint
OTHER EXPENSES	712995	Appliance Parts/Service
OTHER EXPENSES	713010	Furniture
OTHER EXPENSES	713015	SOFTWARE LICENSING AND SUPPORT
OTHER EXPENSES	713020	Photography
OTHER EXPENSES	713100	System Components - Non-Inventories
OTHER EXPENSES	713110	Laboratory Supplies
OTHER EXPENSES	713112	Lab Supplies URCO Research Materials
OTHER EXPENSES	713119	Laboratory Services
OTHER EXPENSES	713120	Animals
OTHER EXPENSES	713125	Animal Maintenance
OTHER EXPENSES	713130	Clincial Trial Supplies
OTHER EXPENSES	713200	Small Tools And Equipment - Under \$
OTHER EXPENSES	713205	Surplus Sales-Dept Revenue
OTHER EXPENSES	713250	Pass Through Equipment
OTHER EXPENSES	713300	Tools And Equipment - \$1,000 To \$4,
OTHER EXPENSES	713350	Art and Collections - \$1,000 To \$4,999
OTHER EXPENSES	713500	Computer/Peripherals \$4,999 and Under
OTHER EXPENSES	713525	Software \$4,999 and Under
OTHER EXPENSES	713600	Office Supplies
OTHER EXPENSES	713700	Library Books
OTHER EXPENSES	713760	Computer Hardware Less Than \$5,000
OTHER EXPENSES	713800	Uniforms And Apparel
OTHER EXPENSES	713900	Utensils And Glassware
OTHER EXPENSES	713910	Feed And Seed
OTHER EXPENSES	714100	Repairs and Maintenance-Facilities
OTHER EXPENSES	714101	Repairs/Facilities - Operations
OTHER EXPENSES	714102	Repairs/Facilities - Terrace
OTHER EXPENSES	714103	Repairs/Facilities - Aggie Terrace
OTHER EXPENSES	714110	Rprs/Maint-Phys Plnt
OTHER EXPENSES	714120	Facilities Materials
OTHER EXPENSES	714200	Repairs And Maintenance - Other
OTHER EXPENSES	714201	ENGINE RESERVE
OTHER EXPENSES	714205	Repairs & Maint-Bldg Repair
OTHER EXPENSES	714206	Insurance Reserve
OTHER EXPENSES	714210	Landscape/Lawncare
OTHER EXPENSES	714215	Sprinkler/Sprinkler Repair
OTHER EXPENSES	714220	Plumbing
OTHER EXPENSES	714225	Repairs & Maint-Pm
OTHER EXPENSES	714230	Electrical
OTHER EXPENSES	714240	HVAC
OTHER EXPENSES	714250	Appliances
OTHER EXPENSES	714260	Coverings
OTHER EXPENSES	714270	Furniture
OTHER EXPENSES	714280	Maint - Xerox
OTHER EXPENSES	714285	Equipment Maintenance
OTHER EXPENSES	714286	Maint - Sharp
OTHER EXPENSES	714290	Eis Software Maint
OTHER EXPENSES	714295	Repairs & Maint-Computers
OTHER EXPENSES	714299	Reps & Maint/Auxiliaries
OTHER EXPENSES	714300	Vehicle Maintenance And Operation
OTHER EXPENSES	714400	Advertising And Publicity Informati
OTHER EXPENSES	714410	Adv/Promo-Mktg Dept
OTHER EXPENSES	714420	Adv/Publ Information

OTHER EXPENSES	714500	Receptions And Guests
OTHER EXPENSES	714510	Campus Hsng-Vistatns
OTHER EXPENSES	714520	Food Svc-Vistatns
OTHER EXPENSES	714530	Employee Meals
OTHER EXPENSES	714600	Awards
OTHER EXPENSES	714605	Prizes/Awards to Students
OTHER EXPENSES	714630	Speaker Gifts
OTHER EXPENSES	714700	Trade Literature
OTHER EXPENSES	714750	Membership Dues
OTHER EXPENSES	714800	Employee Recruitment And Training
OTHER EXPENSES	714805	Physicals & Immunizations
OTHER EXPENSES	714810	Special Training
OTHER EXPENSES	714815	Moving Expenses
OTHER EXPENSES	714900	Registration Fees
OTHER EXPENSES	714985	Repairs Housing Physical Facilities
OTHER EXPENSES	715100	Fund Raising
OTHER EXPENSES	715110	Exhibits/Displays
OTHER EXPENSES	715200	Allocated Administrative Expense
OTHER EXPENSES	715205	Alloc Facilities Dept Admin
OTHER EXPENSES	715210	Alloc Food Svc Admin
OTHER EXPENSES	715215	Alloc NCS Operators
OTHER EXPENSES	715220	Alloc Bindery Exp
OTHER EXPENSES	715230	Alloc Hsng Admin
OTHER EXPENSES	715240	Alloca Adm Expense
OTHER EXPENSES	715242	Alloca Theme Housing
OTHER EXPENSES	715245	Alloca Adm Expense-Computer Dept
OTHER EXPENSES	715250	Alloc Hsng Res Life
OTHER EXPENSES	715260	Alloc Summer Lodging
OTHER EXPENSES	715300	USURF Indirect Costs
OTHER EXPENSES	715400	Allocated Indirect Cost
OTHER EXPENSES	715450	Auxiliary Charges to E&G
OTHER EXPENSES	715500	Auxiliary/Service System-Suspense
OTHER EXPENSES	715600	Lease Purchase Payments/Debt Servic
OTHER EXPENSES	715700	Interest On Debt
OTHER EXPENSES	715710	Interest On Debt-USURF
OTHER EXPENSES	715800	Other Current Expense
OTHER EXPENSES	715810	Other Current Expense-USURF
OTHER EXPENSES	715830	Professional and Tech. Fee
OTHER EXPENSES	715850	P-Card Other Current Expense
OTHER EXPENSES	715860	Promotional Items
OTHER EXPENSES	715861	Refunds & Reimbursements
OTHER EXPENSES	715862	Sponsorship Expense
OTHER EXPENSES	715900	Salary Or Payroll Overpayment
OTHER EXPENSES	716100	Professional And Technical Fee - Us
OTHER EXPENSES	716110	Discounts Earned
OTHER EXPENSES	716210	Continuing Match
OTHER EXPENSES	716300	Ongoing Projects
OTHER EXPENSES	716310	Ongoing Research Projects
OTHER EXPENSES	730100	Cost Of Merchandise For Resale
OTHER EXPENSES	730110	COGS-Groceries
OTHER EXPENSES	730120	COGS-1st Class Perm
OTHER EXPENSES	730130	COGS-Produce
OTHER EXPENSES	730140	COGS-2nd Class
OTHER EXPENSES	730150	COGS-Oil & Other
OTHER EXPENSES	730151	COGS-Bookstore

OTHER EXPENSES	730160	COGS-Dairy
OTHER EXPENSES	730180	Cogs-Parts
OTHER EXPENSES	730190	Sales Markdowns
OTHER EXPENSES	730200	COGS-Meats
OTHER EXPENSES	730210	COGS-3rd Class Indic
OTHER EXPENSES	730220	COGS-Tires
OTHER EXPENSES	730230	COGS-Beverages
OTHER EXPENSES	730240	COGS-Misc Purchases
OTHER EXPENSES	730250	COGS-Postage Due
OTHER EXPENSES	730260	COGS-Candy
OTHER EXPENSES	730270	COGS-Fed Express
OTHER EXPENSES	730280	COGS-Pastries/Bakery
OTHER EXPENSES	730290	COGS-Merchandise
OTHER EXPENSES	730300	Freight In
OTHER EXPENSES	730310	COGS-DHL Express
OTHER EXPENSES	730320	COGS-United Parcel
OTHER EXPENSES	730340	Miller Express
OTHER EXPENSES	730350	Global Mail Int
OTHER EXPENSES	730361	Building Supplies
OTHER EXPENSES	730362	Computers/Peripherals
OTHER EXPENSES	730368	Inventory Shrinkage
OTHER EXPENSES	730369	Academic Publishing Royalties
OTHER EXPENSES	730370	Rebates On Purchases
OTHER EXPENSES	730380	Cost Of Production Supplies
OTHER EXPENSES	730390	Freight In
OTHER EXPENSES	730400	Cable TV
OTHER EXPENSES	730425	Bank Card Discount
OTHER EXPENSES	730450	Purch Rtns Gain/Loss
OTHER EXPENSES	740100	Utilities - Fuel
OTHER EXPENSES	740101	Utilities - Fuel (diesel)
OTHER EXPENSES	740150	Utilities - Steam
OTHER EXPENSES	740200	Utilities - Electricity
OTHER EXPENSES	740800	Utilities - Water
OTHER EXPENSES	740850	Utilities - Chilled Water
OTHER EXPENSES	740900	Utilities - Sewer
OTHER EXPENSES	750100	Budget - Travel
OTHER EXPENSES	750300	In-State Travel - General
OTHER EXPENSES	750310	Auto Allowance
OTHER EXPENSES	750320	Mileage Reimbursement
OTHER EXPENSES	750500	In-State Travel - Scouting (Athleti
OTHER EXPENSES	750700	In-State Travel - Recruitment (Athl
OTHER EXPENSES	750900	In-State Travel - Team (Athletics)
OTHER EXPENSES	751100	In-State Travel - Fund Raising
OTHER EXPENSES	751300	Out-Of-State Travel - General
OTHER EXPENSES	751500	Out-Of-State Travel - Scouting (Ath
OTHER EXPENSES	751700	Out-Of-State Travel - Recruitment (
OTHER EXPENSES	751900	Out-Of-State Travel - Team (Athleti
OTHER EXPENSES	752100	Out-Of-State Travel - Fund Raising
OTHER EXPENSES	752300	Participant
OTHER EXPENSES	752500	Overseas - International
OTHER EXPENSES	752700	Overseas - In-Country
OTHER EXPENSES	752900	Overseas - Per Diem
OTHER EXPENSES	753100	Overseas - Incidental
OTHER EXPENSES	753300	Gas, Oil Department Vehicle
OTHER EXPENSES	753500	Travel - Matching

OTHER EXPENSES	761100	Scholarships And Grants-In-Aid
OTHER EXPENSES	761110	Cmps Hsng-School Yr
OTHER EXPENSES	761115	Graduate Student Insurance
OTHER EXPENSES	761120	Cmps Hsng-Preseason
OTHER EXPENSES	761130	Txt Bks/School Suppl
OTHER EXPENSES	761140	Cmps Food Svc-Sch Yr
OTHER EXPENSES	761150	Cmps Foods-Preseason
OTHER EXPENSES	761300	Stipends
OTHER EXPENSES	761310	Stipends - Assistants
OTHER EXPENSES	761500	Tuition And Fees
OTHER EXPENSES	771100	Budget - Capital Outlay
OTHER EXPENSES	771300	Land
OTHER EXPENSES	771500	Buildings (project >\$50K)
OTHER EXPENSES	771900	Improvements (Infrastructure >50K)
OTHER EXPENSES	772300	Equipment \$5,000 And Over
OTHER EXPENSES	772325	Software \$5,000 and Over
OTHER EXPENSES	772350	Computer/Peripherals \$5,000 And Over
OTHER EXPENSES	772410	Research Equipment
OTHER EXPENSES	772500	Capitalized Equipment Offset
OTHER EXPENSES	772620	SCT Workflow License
OTHER EXPENSES	772700	Art And Scientific Collections > \$5,000
OTHER EXPENSES	780100	Depreciation - Equipment
OTHER EXPENSES	780110	Depreciation - Buildings
OTHER EXPENSES	780120	Depreciation - Improvements Other T
OTHER EXPENSES	780130	Depreciation - Other Assets
OTHER EXPENSES	780150	Resv For Lease Buyot
OTHER EXPENSES	790100	Indirect Costs
TRANSFERS	817100	From Auxiliary Enterprises Sub-Fund
TRANSFERS	821500	To Plant Fund - Auxiliary R&R
TRANSFERS	870100	For Buildings/Equipment
TRANSFERS	870200	For Salaries
TRANSFERS	870300	For Wages
TRANSFERS	870400	For Benefits
TRANSFERS	870500	For Current Expense
TRANSFERS	870600	For Travel
TRANSFERS	870700	For Other