



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Salaries, Wages, Benefits

Salaries

615100	Budget Salaries
615300	Contract Salaries
615400	Coaches Contract Salaries
615900	Deceased Employee Annual Leave Pymt
616300	Salary Adjustment Prior Period
616500	Contract Salaries Summer Months
616800	Extra Service Compensation
616825	Professorship Compensation
617100	Grad Asst Salary W/Subsidized Insur
617200	Grad Asst Salary W/O Subsidized Ins
617300	Early Retirement
617500	Early Retirement Rehires
617800	Wellness Reward
617801	One Time Salary Payment
617900	Salaries Allocated to Other Departm
617910	Salaries Alloc E&G/Service Cntrs
618100	Salary Work Comp Reimbursement
618601	Auto Allowance
618602	Communications Allowance
618605	Moving Allowance
618610	Participant Support Cost Allowance

Wages

625100	Budget Wages
625300	Wages
625340	Wages Tips
625500	Distributed Work Study Wages
625550	Reimbursed Work Study Wages
625555	Reimbursed COVID 19 Leave
625700	Wages Adjustment Prior Period
625900	Wages Instruction
626500	Wages Allocated To Other Department
626510	Wages Allocated E&G/Service Centers

Staff Benefits

630010	Early Retirement
630011	Early Retire for Early Retiree Rehi
630020	Change in Liab for Early Retirement
630030	Change in Liab for Comp Abs
630040	Actuarial Calculated Pension Exp
630045	Pension Benefit Expense
630050	Fringe Clearing Account
630075	Staff Benefit Encumbrance
630080	Benefit Expense Suspense
630250	Workers Compensation
630275	Out of State Workers Compensation
630300	Workers Compensation Actual
630500	Social Security
630501	Social Security Students
630505	Social Security Benefit Incentive
630700	Social Security Early Retirement Ac
631100	Retirement
631101	Retirement Early Retiree Rehire



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Run Date: 03/27/2024

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Staff Benefits

631250	Social Security Actual
631300	Retirement Actual
631500	Federal Retirement & Thrift
631501	Fed Retirement Early Retirees
631700	Fed Retirement & Thrift Actual
631900	Unemployment
631901	Unemployment Students
632100	Unemployment Actual
632300	Long Term Disability
632301	LT Disability Early Retiree Rehire
632500	Long Term Disability Actual
632700	Short Term Disability
632701	ST Disability Early Retiree Rehire
632900	Short Term Disability Actual
633100	Death Benefits
634500	Benefits Allocated To Other Departm
634520	Benefits Allocated E&G/Service Cntr
635100	Budget Benefits
635700	Insurance
635701	Insurance Early Retiree Rehire
635705	Insurance Benefit Incentive
635710	Graduate Assistant Insurance
635720	ACA Insurance
635730	Out of State Pd Family Medical Leav
635900	USU Insurance Early Retirement
635910	USUE Insurance Early Retirement
636100	USU Insurance Actual
636110	ACA USU Insurance Actual
636120	USUE Insurance Actual

Operating Expenses

Advertising & Publicity Information

714400	Advertising & Publicity
714405	Advert & Publicity Football
714406	Advert & Publicity Men's Bball
714407	Advert & Publicity Women's Bball
714408	Advert & Publicity Soccer
714409	Advert & Publicity Volleyball
714410	Adv/Promo Mktg Dept
714412	Advert & Publicity Prog & Prod
714413	Advert & Publicity Mgmt & Gen
714414	Advert & Publicity Prog Info
714415	Advert & Publicity Fund Raisin
714420	Advert & Publicity Information
714430	Campus Store Advertising - Donation

Allocated Administrative Expense

715200	Allocated Administrative Expense
715202	Alloc Retail Admin
715205	Alloc Facilities Dept Admin
715206	Alloc Commissary Expense



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Run Date: 03/27/2024

Operating Expenses

Allocated Administrative Expense

715210	Alloc Food Service Admin
715230	Alloc Housing Admin
715240	Alloc Admin Expense
715245	Alloc Admin Expense Computer Dept
715250	Alloc Housing Res Life

Allocated Indirect Cost

715300	SDL Indirect Costs
715400	Allocated Indirect Cost
715450	Auxiliary Charges To E&G

Awards

714600	Awards
714605	Prizes/Awards To Students
714612	Awards Prog & Prod
714615	Awards Fund Raising

Budget - Current Expense

710100	Budget All Expenditures
710110	Budget Current Expense

Capital Outlay

771100	Budget Capital Outlay
771300	Land
771399	Capitalized Land Offset
771500	Building Projects > \$250,000
771599	Capitalized Buildings Offset
771900	Improvement Other Than Bldg > \$250K
771999	Cap Impr Other Than Bldg Offset
772300	Equip \$5,000 & Over Not Computer
772310	Fabricated Equip \$5,000 & Over
772311	Equipment \$5,000 & Over Broadcastin
772313	Equipment \$5,000 & Over Mgmt & Gen
772325	Software \$100,000 & Over
772350	Computer/Peripheral \$5,000 & Over
772450	Hazardous Equipment \$5,000 & Over
772500	Capitalized Equipment Offset
772540	Capitalized Art Objects Offset
772700	Art & Collections \$5,000 & Over

Charitable Donation Expense

715898	Charitable Donation Expense
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Collection Expenses/Bad Debts

712700	Collection Expenses/Bad Debts
712710	Uncollectible Gift Expense

Commission And Royalty Costs

712500	Commission & Royalty Costs
712501	Royalty Payment
712502	Patent Expense

Commuting, Fuel, & Gas

711500	Gascard & Motor Vehicles
711511	Commuting Broadcasting
711515	Commuting Fund Raising
711520	Aircraft Fuel

Comp Software Less Than \$100,000



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Comp Software Less Than \$100,000

713501	Computer Software Less Than \$5,000
713511	Comp Software LT 5,000 Broadcast
713512	Comp Software LT 5,000 Prog & Prod
713515	Comp Software LT 5,000 Fund Raising
713525	Software \$100,000 & Under
713530	EBLS Software 1000 < 4,999
713533	EBLS Software 2490 < 4,999

Computer Hardware Less Than \$5,000

713500	Computer/Peripherals Under \$5,000
713502	EBLS Supplies Technology 1000
713503	EBLS Supplies-Technology 2102
713504	EBLS Supplies Technology 2200
713505	EBLS Supplies Technology 2490
713506	EBLS Supplies-Technology 2502

Contract Agreement

711600	Contract Agreement
711601	Contract Agreement
711609	Parking Expense
711611	Contract Agreement Broadcasting
711613	Cont Agreement Mgmt & Gen
711620	Guarantees
711643	VDL Outside Lab Services

Cost of Goods Sold (Contra-Rev)

730100	COGS Cost of Merchandise for Resale
730110	COGS Groceries
730120	COGS 1st Class Perm
730130	COGS Produce
730151	COGS Bookstore
730152	COGS Textbooks New
730153	COGS Textbooks Used
730154	COGS Tradebooks
730155	COGS Supplies
730156	COGS Academic Publishing
730157	COGS Gifts
730158	COGS Clothing
730159	COGS Computer Solutions
730160	COGS Dairy
730180	COGS Parts
730190	COGS Sales Markdowns
730200	COGS Meats
730210	COGS 3rd Class Indic
730220	COGS Tires
730230	COGS Beverages
730240	COGS Misc Purchases
730250	COGS Postage Due
730260	COGS Candy
730270	COGS Fed Express
730280	COGS Pastries/Bakery
730290	COGS Merchandise
730300	Freight In



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Cost of Goods Sold (Contra-Rev)

730310	COGS DHL Express
730320	COGS United Parcel
730361	COGS Building Supplies
730362	COGS Computers/Peripherals
730368	COGS Inventory Shrinkage
730369	COGS Royalty Expense
730370	COGS Rebates on Purchases
730377	COGS Textbooks Rentals
730380	COGS Cost of Production Supplies
730390	Freight In
730400	Cable Tv
730430	COGS Student Building Projects
730450	COGS Purch Rtns Gain/Loss

Current Expense - Matching

716200	Current Expense Matching
716210	Continuing Match

Current Expense - Ongoing

716300	Ongoing Projects
716310	Ongoing Research Projects
716321	CEU Interdepartmental Expenses

Depreciation

780100	Depreciation Equipment
780110	Depreciation Buildings
780120	Depreciation Improve Other Than Bld
780130	Depreciation Other Assets
780145	Depreciation KUSU Equipment

Employee Recruitment And Training

714800	Employee Recruitment & Training
714805	Physicals & Immunizations
714810	Special Training
714815	Moving Expenses
714901	J1/Visa Processing Fees
715880	Recruiting Expenses

Freight And Postage

710200	Freight & Postage
710205	Freight & Postage Fund Raising
710206	Freight & Postage Underwriting
710210	Postage Meters, Rmrs

Fuel and Power

740100	Utilities Fuel
740101	Utilities Diesel
740111	Utilities Fuel Broadcasting
740150	Utilities Steam
740200	Utilities Electricity
740800	Utilities Water/Sewer
740850	Utilities Chilled Water
740900	Utilities Storm Water

Fund Raising

715100	Fund Raising
715102	Fund Raising Prog & Prod



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Fund Raising

715105 Fund Raising Fund Raising

Group Labor

711900 Group Labor
711910 Residence Life Assistants

Hazardous Materials & Supplies

713150 Radioactive Materials
713151 Select Agents & BSL 3 Compounds
713152 DEA Controlled Substances

I.O.T Agreement Expenditures

712600 I.O.T Agreement \$25,000 & Under

IT Services

710900 Data Processing
710901 Data Processing Broadcasting
710905 Data Processing Fund Raising
710906 Programming & IBM
710907 Service Desk/Scanner
710908 Networking
710909 Computer Fee
710910 Data Storage
710912 Software Purchased From IT
710913 IT Web Development
710914 IT Data Center
710915 IT Networking
710918 IT Networking Mgmt & Gen
710930 Camera Installation
710935 Camera Recurring

Indirect Costs

790100 Indirect Costs

Insurance

712400 Insurance
712401 Insurance Broadcasting
712420 Claims
712425 Eliminate Revenue
712430 Administrative Costs
712431 Administrative Costs Mgmt & Gen
712440 Reinsurance Individual
712450 Wellness Program
712460 Cobra Admin Costs

Interest On Debt

715615 Interest Expense Land Lease
715625 Interest Expense Building Lease
715635 Interest Expense Equipment Lease
715645 Interest Expense Vehicle/Other Leas
715655 Interest Expense SBITA
715700 Interest on Debt
715750 Interest Exp USU Central Banking

Laboratory Supplies

713110 Laboratory Supplies
713111 Laboratory Supplies
713112 Lab Supplies URCO Research Material



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Laboratory Supplies

713113	Compressed Gas Argon & Nitrogen
713119	Laboratory Services
713120	Animals
713125	Small Animal Maintenance
713127	Large Animal Maintenance
713900	Utensils & Glassware

Lease Purchase Payments/Debt Servic

715600	Lease Purchase Pymt/Debt Service
715605	Equip Lease/Rental
715610	Amortize Expense Land Lease
715620	Amortize Expense Building Lease
715630	Amortize Expense Equipment Lease
715640	Amortize Expense Vehicle/Other Leas
715650	USU Central Banking Principal Exp.
715670	Amortize Expense SBITA

Library Books

713700	Library Books
713705	Books Edith Bowen Lab School
713710	Donations Library Collections GIK

Licensing & Support

713015	Software Subscriptions & Licensing
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Livestock, Feed, & Seed

713910	Feed & Seed
713912	Farm Fertilizer
713915	Herbicide/Insecticide
713950	Livestock

Loan Principal Cancellation

717011	Prin & Int. Cancel #36 Teach Math
717012	Prin & Int. Cancel #37 Teach Afr 72
717013	Prin & Int. Cancel #38 Military
717014	Prin & Int. Cancel #49 Death/Dis
717017	Prin & Int. Cancel #40 Law Enforcem
717018	Prin & Int. Cancel #42 Nurse/Medica
717019	Prin & Int. Cancel #43 Pre K/Child
717020	Prin & Int. Cancel #48 Speech/Langu
717021	Prin & Int. Cancel #41 Early Interv
717022	Prin & Int. Cancel #45 Fire Fighter
717023	Prin & Int. Cancel #50 Va Disabilit
717502	Prin & Int. Assigned #53
717505	Loss on Perkins Termination

Loss on Sale of Assets (Contra-Rev)

583300	Loss on Disposition of Assets
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Office Supplies

713600	Office Supplies
713601	Office Supplies Front Desk
713611	Office Supplies Broadcasting
713612	Office Supplies Prog & Prod
713613	Office Supplies Mgmt & Gen
713615	Office Supplies Fund Raising

Operating Supplies



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Operating Supplies

712900	Operating Supplies
712901	Operating Supplies Linens
712902	Operating Supplies Operations
712903	Operating Supplies Terrace
712904	Operating Supplies Aggie Terrace
712905	Operating Supplies Medical
712906	Operating Supplies Laboratory
712907	Operating Supplies X-Ray
712908	EBLS Supplies 1001
712909	Digital Media & Goods
712910	Paper Goods
712911	Operating Supplies Broadcasting
712912	Operating Supplies Prog & Prod
712913	Operating Supplies Mgmt & Gen
712914	Operating Supplies Prog Info
712915	Operating Supplies Fund Raising
712916	EBLS Supplies 2100
712917	EBLS Supplies 2200
712918	EBLS Supplies 2490
712919	EBLS Supplies 2500
712922	Building Prog & Prod
712923	Building Mgmt & Gen
712926	EBLS Art Supplies
712927	EBLS Humanities Supplies
712928	EBLS Performances Supplies
712929	EBLS Field Trip Supplies
712931	EBLS Textbooks 1000
712934	EBLS Textbooks 2490
712936	Operating Supplies Underwriting
712937	EBLS Supplies 3101
712938	Instructor Textbooks
712941	Operating Supplies Paper
712942	Operating Supplies Marketing
712943	Operating Supplies Laundry
712946	Operating Supplies Breakfast
712955	Aircraft Parts FW (Fixed Wing)
712956	Aircraft Parts Helicopter
712957	Aircraft Parts Price
712958	Aircraft Parts Brigham City
713020	Photography
713135	Nutritional Supplements Athletics

Other Current Expense

711300	Laundry & Cleaning
711400	Waste Disposal & Recycling
714501	Flowers/Plants
715110	Exhibits/Displays
715800	Other Current Expense
715803	Other Current Exp Mgmt & Gen
715805	Other Current Exp Fund Raising
715808	Fraud Expense
715809	5Xxxxx Revenue Clearing



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Other Current Expense

715811	E&G/Service Cntrs Current Expense
715815	Change in Liab Pollution Remediatio
715825	Participant Support Current Expense
715835	COVID 19 Related Expenses
715840	UBIT Tax Expense
715841	Fines & Penalties
715845	Property Tax Expense
715850	Other Current Exp P-Card
715860	Promotional Items
715861	Refunds & Reimbursements
715862	Sponsorship Expense
715870	Service Center Subsidy Expense
715875	Auxiliary Admin Fee Expense
730425	Credit Card Fees
730426	Credit Card Fees Fundraising
730427	Pay Pal Transaction Fees

Printing And Copying

711100	Printing & Copying
711101	Printing & Copying
711105	Printing & Copying Housekeeping
711115	Printing & Copying Fund Raising
711122	Printing & Copying Prog & Prod

Professional And Technical Fee

712110	Professional & Technical Fee
712111	Professional & Technical Fee
712112	Audit Fees
712115	Payment To Human Research Subjects
712116	Non Cash Pmt To Human Resrch Sub
712118	USURF Joint Appointee
712120	Game Officials
712121	Prof & Tech Fee Broadcasting
712122	Prof & Tech Fee Prog & Prod
712123	Prof & Tech Fee Mgmt & Gen
712125	Prof & Tech Fee Fund Raising
712128	Prof Services \$25,000 & Under
712129	Prof Services Over \$25,000
712130	Open Medical
712131	Training Room Pharmaceutical
712135	EBLS Prof & Tech 1000
712136	EBLS Prof & Tech 2100
712137	EBLS Prof & Tech 2200
712138	EBLS Prof & Tech 2490
712140	Drug Testing
712850	Legal Fees
712851	Legal Fees Broadcasting
715201	Endowment Pool Fee
715830	Professional & Tech. Fee
716100	Professional & Technical Fee

Program Acquisitions

715152	Program Acquisition Prog. & Prod
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Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Receptions And Guests

714500	Receptions & Guests
714503	Receptions & Guests Front Desk
714504	Receptions & Guests Group
714510	Campus Housing Vistans
714511	Receptions & Guests Broadcasting
714512	Receptions & Guests Prog & Prod
714513	Receptions & Guests Mgmt & Gen
714515	Receptions & Guests Fund Raising
714520	Food Services Vistans
714530	Employee Meals
714550	Receptions & Guests Ticket Purchase
714630	Speaker Gifts
714635	Athletics Recruitment Meals
714640	Athletics Training Table Meals
714645	Athletics Home Contest Team Meals
714655	Athletics Olsen Fund Events
714665	Athletics Occasional Meals
714670	Athletics Pre Season Entertainment

Registration Fees

714900	Registration Fees
714913	Registration Fee Mgmt & Gen
714915	Registration Fee Fund Raising
714916	EBLS Conf Reg 1000
714917	EBLS - Conf Reg 2100
714918	EBLS - Conf Reg 2200
714919	EBLS - Conf Reg 2490
714926	Registration Fee Underwriting

Rentals (Excluding Auto)

712200	Rental (Excluding Auto)
712201	Rental (Excluding Auto)Broadcasting
712205	Rental (Excluding Auto)Fund Raising
712210	Rent Student Center Services
712220	Rent Student Center Auxiliaries
712230	Ikon Office Solution
712240	Warehouse Rent
712250	University Storage Rent
712260	Rental Long Term Space
712270	Building/Office Space Leases
712280	Land Lease
712290	Equipment Lease
712295	SBITA Expenses

Rentals - Vehicles

712300	Rentals Vehicles
712305	Rentals Vehicles Fundraising
712310	Vehicle Leases

Repairs And Maintenance

712930	Hardware
712940	Glass & Windows
712950	Landscape/Lawncare
712960	Snow Removal



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Repairs And Maintenance

712969	Parts & Materials Electrical
712970	Plumbing
712980	Cabinetry & Countertops
712990	Paint
712995	Appliance Parts/Service
713010	Furniture
714200	Repairs & Maint Other
714201	Engine Reserve
714205	Repairs & Maint Bldg Repair
714210	Landscape/Lawn care
714213	Repairs & Maint Other Mgmt & Gen
714215	Repairs & Maint Other Fund Raising
714220	Plumbing
714225	Repairs & Maint Plumbing
714229	Repairs & Maint Mgmt & Gen
714230	Electrical
714240	HVAC
714250	Appliances
714260	Coverings
714265	Repairs & Maint Carpet Cleaning
714270	Furniture
714275	Repairs & Maint Furniture/Cabinetry
714280	Repairs & Maint Xerox
714285	Equipment Maintenance
714286	Repairs & Maint Sharp
714288	Equip Maint Laundry
714289	Equip Maint Copier
714290	EIS Software Maint
714295	Repairs & Maint Computers
714299	Repairs & Maint Auxiliaries

Repairs And Maintenance - Physical

712920	Housing Small Projects
714100	Repairs & Maint Facilities
714101	Repairs & Maint Operations
714105	Repairs & Maint Football
714106	Repairs & Maint Men's Basketball
714107	Repairs & Maint Women's Basketball
714108	Repairs & Maint Soccer
714109	Repairs & Maint Volleyball
714110	Repairs & Maint Physical Plant
714111	Repairs & Maint Broadcasting
714113	Repairs & Maint Facility Mgmt & Gen
714120	Facilities Materials

Salary Or Payroll Overpayment

715900	Salary or Payroll Overpayment
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Scholarships & Fellowships

761100	Qualified Scholarship/Grants in Aid
761110	Campus Housing School Year
761115	Graduate Student Insurance
761120	Campus Housing Preseason



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Scholarships & Fellowships

761130	Text Books/School Supplies
761140	Campus Food Service School Year
761150	Campus Foods Preseason
761160	Participant Support Scholarship
761300	Non Qualified Scholarships
761375	Non USU Student Stipends
761500	Tuition & Fees
761510	Grad Student Sponsored Tuition/Fees

Subcontract \$25,000 And Under

711700	Subcontract \$25,000 & Under
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Subcontract Over \$25,000

711800	Subcontract Over \$25,000
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Telephone

710300	Telephone
710303	Telephone Mgmt & Gen
710400	Telephone/Long Distance
710500	Telephone/Recurring
710503	Telephone/Recurring Mgmt & Gen
710600	Telephone/Non Recurring
710700	Telephone/Wireless
710701	Telephone/Cellular Broadcasting
710800	Telephone/Special Lines

Tools & Equipment Not Capitalized

713100	System Components Non Inventoried
713200	Tools & Equipment Under \$3,000
713202	Tools & Equipment Under \$3,000
713220	Athletic Equipment Under \$3,000
713225	Hazardous Equipment Under \$3,000
713250	Pass Through Equipment
713260	Interdept Asset Purchases
713300	Tool/Equip 3,000 4,999 Not Computer
713301	Tool/Equip 3,000 To 4,999
713315	Tool/Equip 3,000 To 4,999 Fund Rais
713320	Hazardous Equipment 3,000 To 4,999
713350	Art & Collections Less Than \$5,000
713355	Federal Capital Equipment Not Cap'd
713360	Sponsor Capital Equipment Not Cap'd
713365	Fabricated Equipment Deliverable

Trade Literature And Membership Due

714700	Trade Literature
714701	New Subscriptions & Renewals
714712	Trade Literature Prog & Prod
714713	Trade Literature Mgmt & Gen
714740	Research/Academic Publications
714750	Membership Dues
714751	Membership Dues Broadcasting
714753	Membership Dues Mgmt & Gen

Travel

750100	Budget Travel
750200	Day Trip Travel



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Travel

750210	EBLS Travel 2701
750300	In State Travel General
750301	In State Travel Broadcasting
750302	In State Travel Prog & Prod
750303	In State Travel Mgmt & Gen
750305	In State Travel Fund Raising
750320	Mileage Reimbursement
750322	Mileage Reimburse Prog & Prod
750323	Mileage Reimburse Mgmt & Gen
750325	Mileage Reimburse Fund Raising
750400	Travel Green House Gas
750500	In State Travel Coach Recruit Athle
750700	In State Travel Official Visit Athl
750900	In State Travel Team (Athletics)
750910	In State Travel Athletics Away Team
750920	Athletics Team Travel Mileage Reimb
751100	In State Travel Fund Raising
751300	Out Of State Travel General
751301	Out Of State Travel General
751311	Out Of State Travel Broadcasting
751312	Out Of State Travel Prog & Prod
751313	Out Of State Travel Mgmt & Gen
751315	Out Of State Travel Fund Raising
751316	EBLS Travel 1000
751317	EBLS Travel 2100
751318	EBLS Travel 2200
751319	EBLS Travel 2490
751320	EBLS Travel 2500
751500	Out Of State Travel Coach Recruit
751700	Out Of State Travel Official Visit
751900	Out Of State Travel Team Athletics
752300	Participant Support Travel
752500	Int'l Travel Overseas
752525	Int'l Travel Insurance Prem
752530	Int'l Travel Coach Rescruit Athleti
752540	Int'l Travel Official Visit Athleti
752900	Int'l Travel Per Diem
753100	Int'l Travel Incidental
753300	Gas, Oil Depart Vehicle
753301	Gas, Oil Depart Vehicle Broadca
753500	Travel Matching

Uniforms And Apparel

713800	Uniforms & Apparel
713801	Uniforms & Apparel Front Desk
713815	Uniforms & Apparel Fund Raising

Vehicle Maintenance And Operation

714300	Vehicle Maint & Oper
714311	Vehicle Maint & Oper Broadcast
714315	Vehicle Maint & Oper Fund Rais
714320	Vehicle Maint & Oper Parts



Operating Ledger Expense Account Codes

Run Date: 03/27/2024

Operating Expenses

Video Production

711200	Video Production
711201	CMS Multimedia
711202	CMS Classroom Development
711205	CMS Big Blue Cable

Transfers

Mandatory Transfers

817100	From Auxiliary Enterprises Sub Fund
821500	To Plant Fund
821505	To Plant Fund for Debt Service

Non Mandatory Transfers

851100	From State Education & General
851300	From Overhead Reimbursement
851500	From Designated Department Operatio
851900	From Service Departments
852100	From Auxiliary Enterprises
852300	From Restricted State
852500	From Federal Contracts & Grants
852700	From Contracts & Grants
852900	From Other Current Restricted
853500	From Endowment & Similar Fund
853700	From Plant Fund
853701	Land Grant Interest Transfer
861300	To Overhead Reimbursement
861500	To Designated Department Operation
862100	To Auxiliary Enterprises
862101	Auxiliary Administration Fee
862900	To Other Current Restricted
863500	To Endowment & Similar
863700	To Plant Fund
870100	For Buildings/Equipment
870200	For Salaries
870400	For Benefits
870500	For Current Expense
870700	For Other
870710	Transfer of Equip From Plant Funds
870711	Transfer of Equip From Current Fund
870712	Transfer of Equip To Plant Funds
870713	Transfer of Equip To Current Funds
870720	Central Banking Fund Additions
870721	Central Banking Fund Deductions
870800	For Central Compensation
870950	Cash Funded Deprec Transfer