

Portland State University Finance and Administration

Account Type Summary

<u>Type</u>	<u>Description</u>	<u>Code Sequence</u>	<u>Type</u>	<u>Description</u>	<u>Code Sequence</u>
10	Assets		70	General Expense	
11	Cash	AXXXX	71	Services & Supplies	20XXX-21XXX
12	Investments	A2XXX		Communications	22XXX
13	Receivables	A3XXX		Postage & Shipping	225XX
14	Inventories	A4XXX		Utilities	23XXX
15	Prepaid Expenses	A5XXX		Waste Disposal	233XX
16	Due From Other Funds	A6XXX		Maintenance & Repairs	235XX
17	Due From Other OUS Institutions	A7XXX		Rentals & Leases	24XXX
18	Fixed Assets/Acc Depreciation	A8XXX		Fees & Services	245XX
19	Current is not in use			Medical/Scientific/Svc & Supplies	25XXX
20	Liabilities			Assessments	28XXX
21	Accounts Payable	BXXXX		Employee Related & 1099	285XX
22	Salaries & Wages Payable	B1XXX		Conferences/Entertainment/Etc	286XX
23	Notes Payable	B2XXX		Fiscal Management Expense	287XX
24	Bonds Payable	B3XXX		Debt/Investment Expense	288XX
25	Deposits	B4XXX		Miscellaneous Services & Supplies	289XX
26	Deferred Income	B5XXX		Training	29XXX
27	Due to Other Funds	B6XXX		Transfers to OR State Agencies	38XXX
28	Due to Other OUS Entities	B7XXX		Employee Travel	390XX
30	Control Accounts			Non-Employee Travel	391XX
31	Control Account-Debits	CXXXX		Training Related Travel	392XX
32	Control Account-Credits	CXXXX		Recruitment Related Travel	393XX
40	Fund Balance			In-State Travel	394XX
41	Fund Balance	DXXXX		Out-of-State Travel	395XX
50	Revenue			Foreign Travel	396XX
51	Student Fees	01XXX	73	Taxable Travel	397XX
52	Gov't Resources & Allocations	02XXX	74	Sub Contracts & Sub Grants	399XX
53	Gift Grants and Contracts	03XXX	75	Capital Expense	40XXX
54	State Agency Trfs In	04XXX	76	Student Aid	5XXXX
55	Investment/Debt/Debt Service	05XXX	77	Merchandise-Resale/Redist	6XXXX
56	Sales & Services Revenue	06XXX-07XXX	78	Indirect Costs	70XXX
57	Other Revenue	08XXX	79	Internal Sale Reimbursements	79XXX
58	Student Loan Revenues	088XX	80	Depreciation Expense	80XXX
59	Internal Sales	09XXX	81	Student Loan Related Expense	88XXX
60	Labor		82	Transfer	
61	Unclassified Salaries	101XX	81	Transfer In	91XXX
62	Unclassified Pay	102XX	82	Interfund Transfers Out	92XXX
63	Classified Salaries	103XX	88	Budget Reserves for Future FYs	
64	Classified Pay	104XX	89	Budget Reserves for Future FYs	9B000-9B400
65	Student Pay	105XX	90	Fund Additions	
66	Grad Ast Resdnt Phys Dentist Cl Fel	106XX	91	Fund Additions	EXXX
67	Benefit Compensation (Cash Pay Back)	107XX	96	Fund Deductions	
68	Currently is not in use		96	Fund Deductions	FXXX
69	Other Payroll Expenses (OPE)	109XX			