

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>
<u>10</u>	<u>Assets</u>		<u>60</u>	<u>Labor</u>	
11	Cash	A0XXX & A1XXX	61	Unclassified Salaries	101XX
12	Investment	A2XXX	62	Unclassified Pay	102XX
13	Account Receivables	A3XXX	63	Classified Salaries	103XX
14	Inventories	A4XXX	64	Classified Pay	104XX
15	Prepaid Expenses	A5XXX	65	Student Pay	105XX
16	Due from Other Funds	A6XXX	66	Grad Assistant Pay	106XX
17	Due from Other OSSHE Institute	A7XXX	67	Benefit Compensation (Cash Pay Back)	107XX
18	Fixed Assets / Acc Depreciation	A8XXX	68	Currently is not in use	
19	Currently is not in use		69	Other Payroll Expenses (OPE)	109XX
<u>20</u>	<u>Liabilities</u>		<u>70</u>	<u>General Expenses</u>	
21	Account Payable	B0XXX	71	Services and Supplies (Including Travel)	2XXXX & 3XXXX
22	Salaries & Wages Payable	B1XXX	72	Currently is not in use	
23	Note Payable	B2XXX	73	Capital Expenses	4XXXX
24	Bond Payable	B3XXX	74	Student (Financial) Aids	5XXXX
25	Deposit	B4XXX	75	Merchandise-Resale / Redistribution	6XXXX
26	Deferred	B5XXX	76	Indirect Costs	70XXX
27	Due to Other Funds	B6XXX	77	Internal Sales Reimbursement	79XXX
28	Due to Other OSSHE	B7XXX	78	Depreciation Expenses	80XXX
29	Currently is not in use		79	Student Loan Related Expenses	88XXX
<u>30</u>	<u>Control Accounts</u>		<u>80</u>	<u>Transfer</u>	
31	Control Accounts - Debits	CXXXX	81	Interfund Transfers In	91XXX
32	Control Accounts - Credit	CXXXX	82	Interfund Transfers Out	92XXX
33 - 39	Currently is not in use		83 - 89	Currently is not in use	
<u>40</u>	<u>Fund Balance</u>		<u>90</u>	<u>Fund Additions</u>	
41	Fund Balance / Reserve	DXXXX	91	Fund Additions	EXXXX
42 - 49	Currently is not in use		92-94	Currently is not in use	
<u>50</u>	<u>Revenue</u>		<u>95</u>	<u>Fund Deduction</u>	
51	Student Fees	01XXX	96	Fund Deduction	FXXXX
52	Government Resources & Allocation	02XXX	97-99	Currently is not in use	
53	Gifts, Grants, and Contracts	03XXX			
54	State Agency Transfer In	04XXX			
55	Investment / Debt / Debt Services	05XXX			
56	Sales & Services	06XXX & 07XXX			
57	Other Revenue	080XX			
58	Student Loan Revenue	088XX			
59	Services Dept Sales Reimbursements	09XXX			