

## 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>
<b>10</b>	<b>Assets</b>		<b>70</b>	<b>General Expense</b>	
11	Cash	A0XXX-A1XXX	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	Currently is not in use			Medical/Scientific/Svc & Supplies	25XXX
<b>20</b>	<b>Liabilities</b>			Assessments	28XXX
21	Accounts Payable	B0XXX		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		In-State Travel	394XX
<b>30</b>	<b>Control Accounts</b>			Out-of-State Travel	395XX
31	Control Account-Debits	CXXXX		Foreign Travel	396XX
32	Control Account-Credits	CXXXX		Taxable Travel	397XX
				Sub Contracts & Sub Grants	399XX
<b>40</b>	<b>Fund Balance</b>		73	Capital Expense	40XXX
41	Fund Balance	DXXXX	74	Student Aid	5XXXX
<b>50</b>	<b>Revenue</b>		75	Merchandise-Resale/Redist	6XXXX
51	Student Fees	01XXX	76	Indirect Costs	70XXX
52	Gov't Resources & Allocations	02XXX	77	Internal Sale Reimbursements	79XXX
53	Gift Grants and Contracts	03XXX	78	Depreciation Expense	80XXX
54	State Agency Trfs In	04XXX	79	Student Loan Related Expense	88XXX
55	Investment/Debt/Debt Service	05XXX	<b>80</b>	<b>Transfer</b>	
56	Sales & Services Revenue	06XXX-07XXX	81	Transfer In	91XXX
57	Other Revenue	08XXX	82	Interfund Transfers Out	92XXX
58	Student Loan Revenues	088XX	<b>88</b>	<b>Budget Reserves for Future FYs</b>	
59	Internal Sales	09XXX	89	Budget Reserves for Future FYs	9B000-9B400
<b>60</b>	<b>Labor</b>		<b>90</b>	<b>Fund Additions</b>	
61	Unclassified Salaries	101XX	91	Fund Additions	EXXX
62	Unclassified Pay	102XX	<b>96</b>	<b>Fund Deductions</b>	
63	Classified Salaries	103XX	96	Fund Deductions	FXXX
64	Classified Pay	104XX			
65	Student Pay	105XX			
66	Grad Ast Resdnt Phys Dentist CI Fel	106XX			
67	Benefit Compensation	107XX			
68	Currently is not in use				
69	Other Payroll Expenses	109XX			