

Account	Description	Short Description	Description of the Account Usage	Type of Account
110000	Cash	Cash	Summary of cash in all University's bank accounts	Asset
110015	Concentration (Commerce Bank)	Commerce	University System concentration bank account at Commerce Bank.	Asset
110020	Concentration (UMB Bank)	UMB Bank	University System concentration bank account at UMB Bank.	Asset
110030	Electronic Receipts (Commerce)	Elec-Comme	Electronic receipts bank account at Commerce Bank.	Asset
110035	Special Electr Rec (Commerce)	Spec Elect	Special Electronic Receipts account at Commerce Bank	Asset
110040	Hospital Lockbox (Commerce Bk)	H Lockbox	Hospital lockbox bank account at Commerce Bank.	Asset
110050	CRH Disbursements (Commerce)	CRH Disb	CRH disbursement bank account at Commerce Bank.	Asset
110060	University Physicians Lockbox	UP Lkbx	University Physicians lockbox bank account at Commerce Bank.	Asset
110070	Campus Lockboxes	Camp Lkbx	Campus lockboxes bank account at Commerce Bank.	Asset
110080	UMC AR Lockbox (Commerce Bank)	UMC AR LB	UMC AR lockbox bank account at Commerce Bank.	Asset
110085	UMKC AR Lockbox(Commerce Bank)	UMKC AR LB	UMKC AR lockbox bank account at Commerce Bank.	Asset
110090	UMR AR Lockbox (Commerce Bank)	UMR AR LB	UMR AR lockbox bank account at Commerce Bank.	Asset
110095	UMSL AR Lockbox(Commerce Bank)	UMSL AR LB	UMSL AR lockbox bank account at Commerce Bank.	Asset
110100	SHP Lockbox (Midwest Bank)	SHP Lb	School of Health Professions lockbox bank account at Midwest Bank.	Asset
110210	Mastercard/Visa (Commerce Bk)	Mcard/Visa	Mastercard/Visa credit card receipts bank account at Commerce Bank.	Asset
110220	Discover (Commerce Bank)	Discover	Discover credit card receipts bank account at Commerce Bank.	Asset
110230	American Express	AmExpress	American Express credit card receipts bank account at Commerce Bank.	Asset
110410	Payroll (Commerce Bank)	Payrol Com	Payroll disbursements bank account at Commerce Bank	Asset
110420	A/P (Commerce Bank)	A/P Com	Accounts Payable & Payroll disbursements bank account at Commerce Bank	Asset
110430	Dental/Medical (Commerce Bank)	Dental/Med	Dental/Medical disbursements bank account at Commerce Bank.	Asset
110440	ACH Payroll (Commerce Bank)	ACH Payrol	ACH Payroll disbursements bank account at Commerce Bank.	Asset
110460	UMC Research (Boone Cty Bank)	UMC Resrch	UMC Research bank account at Boone Cty Bank	Asset
110510	UMC E-Payments (Commerce Bk)	UMC EPay	Columbia campus account at Commerce Bank for receipt of electronic payments	Asset
110520	UMKC E-Payments (Commerce Bk)	UMKC EPay	Kansas City campus account at Commerce Bank for receipt of electronic payments	Asset
110530	UMR E-Payments (Commerce Bk)	UMR EPay	Rolla campus account at Commerce Bank for receipt of electronic payments	Asset
110540	UMSL E-Payments (Commerce Bk)	UMSL EPay	St Louis campus account at Commerce Bank for receipt of electronic payments	Asset
110710	UMC Depository (Boone Cty Bk)	UMC Dep	Columbia campus depository bank account at Boone County National Bank.	Asset
110720	UHC Depository (Boone Cty Bk)	UHC/CRH	Hospital & Clinics depository bank account at Boone County National Bank.	Asset
110750	UMR Depository (Mercantile Bk)	UMR Dep	Rolla campus depository bank account at Mercantile Bank.	Asset
110760	UMSL & UMKC Deposit (UMB Bk)	UMSL/KC de	St. Louis campus depository bank account at UMB Bank.	Asset
110765	STLOU US Bank	UMSL US Bk	St. Louis campus bank account at US Bank.	Asset
110775	University Pharmacies (Commer)	UnivPharm	University Pharmacies bank account at Commerce Bank	Asset
110780	ROLLA Electr SL (Commerce)	UMR EL SL	Rolla campus account at Commerce Bank for electronic receipt of student loan payments	Asset
110785	COLUM Electr SL (Commerce)	UMC EL SL	Columbia campus account at Commerce Bank for electronic receipt of student loan payments	Asset
110790	STLOU Electr SL (Commerce)	SL EL SL	STLOU Electronic Student Loan (Commerce)	Asset
110800	STLOU PR Lockbox (Commerce)	SL PR LB	St Louis Public Radio Lockbox (Commerce Bank)	Asset
110900	WCH IOS Depository(Boone Cty)	IOS Dep	WCH Institute for Outpatient Surgery Depository (Boone County Bank)	Asset
110920	Commerce SafeKeeping Acct	CommSafe	Commerce Safekeeping Account - Investment activities - interest, purchases, maturities	Asset
110957	MU Student Payments	MUStPymt	MU Student ePayments (Commerce)	Asset
110958	UMKC Student Payments	KCStPymnts	UMKC Student ePayments (Commerce)	Asset
110959	UMSL Student Payments	SLStPymnts	UMSL Student ePayments(Commerce)	Asset

110960	MO S&T Student Payments	MOSTStPymt	MO S&T Student ePayments (Commerce)	Asset
111010	UP Macon (Mercantile Bank)	UP Macon	University Physicians - Macon bank account at Mercantile Bank.	Asset
111020	Jeff City Clinic (Central Bk)	JC Clinic	Jefferson City Clinic bank account at Central Bank.	Asset
111030	UP/TCRC Mexico (Bank of Amer)	UP/TCRC Me	University Physicians - Mexico & Telecommunications Resource Center - Mexico bank account at Bank of America.	Asset
111040	UP Boonville (UMB Bank)	UP Boonvil	University Physicians - Boonville bank account at UMB Bank.	Asset
111060	UP Fulton (Callaway Bank)	UP Fulton	University Physicians - Fulton bank account at Callaway Bank.	Asset
111070	UP Lake Ozarks (Central Bank)	UP Lake Oz	University Physicians - Lake Ozarks bank account at Central Bank.	Asset
111080	UP Fayette (Comm Trust Co)	UP Fayette	University Physicians - Fayette bank account at Commercial Trust Company.	Asset
111090	UP Brookfield (UMB Bank)	UP Brookfi	University Physicians - Brookfield bank account at UMB Bank.	Asset
111100	UP Moberly (Commerce Bank)	UP Moberly	University Physicians - Moberly bank account at Commerce Bank.	Asset
111110	UP Keytesville (Citi Bk & Tr)	UP Keytesv	University Physicians- Keytesville bank account at Citizens Bank & Trust.	Asset
111120	UP Hallsville (St Bk of Halls)	UP Hallsvi	University Physicians - Hallsville bank account at State Bank of Hallsville.	Asset
111140	UP Hermann (Bay-Herm BergerBk)	UP Hermann	University Physicians - Hermann bank account at Bay-Herman Berger Bank.	Asset
111150	UP Ashland (Boone Cty Bank)	UP Ashland	University Physicians - Ashland bank account at Boone County National Bank.	Asset
111160	TCRC Nevada (First Nat'l Bank)	TCRC Nevad	Telecommunications Resource Center - Nevada bank account at First National Bank.	Asset
111170	TCRC Tri-Lakes(Stone Cty Natl)	TCRC Tri-L	Telecommunications Resource Center - Tri-Lakes bank account at Stone County National Bank.	Asset
111180	TCRC Kirksville (Bk of Kirks)	TCRC Kirks	Telecommunications Resource Center - Kirksville bank account at Bank of Kirksville.	Asset
111190	TCRC Park Hills (Merc Bank)	TCRC Park	Telecommunications Resource Center - Park Hills bank account at Mercantile Bank.	Asset
111200	TCRC Poplar Bluff(Commerce Bk)	TCRC PopBl	Telecommunications Resource Center - Poplar Bluff bank account at Commerce Bank.	Asset
111210	Mt Vernon (First National Bk)	Mt Vernon	Mt. Vernon Hospital bank account at First National Bank.	Asset
111220	TCRC Portageville(Farmer's Bk)	TCRC Porta	Telecommunications Resource Center - Portageville bank account at Farmer's Bank.	Asset
111230	UP Carrollton (Carroll Trust)	UP Carroll	University Physicians - Carrollton bank account at Carroll Trust.	Asset
111240	TCRC Salem (Salem Bank)	TCRC Salem	Telecommunications Resource Center - Salem bank account at Salem Bank.	Asset
111250	UP Sedalia (Third Nat Bank)	UP Sedalia	University Physicians - Sedalia bank account at Third National Bank.	Asset
111260	UP Versailles (Bk Versailles)	UP Versail	University Physicians - Versailles bank account at Bank of Versailles.	Asset
111270	UP Electronic Receipts	UP ElecRec	University Physicians - Electronic Receipts account at Commerce Bank	Asset
112000	Petty cash	petty cash	Petty cash funds used to reimburse small expenditures with cash.	Asset
113000	Cash in transit	cash in tr	Cash in transit and not yet credited to University's bank account.	Asset
114000	Cash on deposit	cash on de	Cash assets that are not on deposit in the University's bank account, but are held by outside agents or vendors.	Asset
115000	Cash Equivalentents < 90 days	Cash<90	Cash equivalentents with a due date of less than 90 days. For financial reporting purposes only.	Asset
120000	Current Investments	CurrInvest	Current investments	Asset
120100	Temp Invest - Seminary Funds	Tmp Semina	Temporary Investments - Seminary Funds	Asset
120500	Temp Invest - Accrued Income	TmpAcclnc	Record Accrued Income on Short-Term Investments	Asset
120600	Temp Invest - Retirement Fund	TmplnvRet	Temporary Investments - Retirement Fund	Asset
120650	Temp Invest OPEB Fund	TMPINVOPEB	Temporary Investments - Other Post Employment Benefit Fund	Asset
121000	Temp Invest - Cash Pool S/T	Tmp CashST	Temporary investments for Cash Pool.	Asset
121100	Temp Invest - Cash Pool Bonds	Tmp PIBnds	Temporary investments for Cash Pool Bonds	Asset
121200	Temp Invest - Spec Instruction	Tmp SpecIn	Temporary investments in University's Special Instruction Fund	Asset

121300	Temp Invest - Cash Pool NISA	TmpCasNISA	Treasury Inflation-Protected Bonds (TIPS) managed by NISA, one of Mellon's investment managers	Asset
121400	Temp investments-miscellaneous	temp misc	Temporary investments - miscellaneous	Asset
121500	Temp invest - Fixed Pool	Tmp FixPol	Temporary investments in University's Fixed Pool	Asset
121600	Temp invest - Balanced Pool	Tmp BalPol	Temporary investments in the University's Balanced Pool	Asset
121700	Temp invest - Sep Invested	Tmp SepInv	Temporary investments - Separately Invested	Asset
121750	Temp invest-deposit w/ trustee	temp depos	Temporary investments - held on deposit with trustee	Asset
121800	Temp invest-restricted deposit	temp restr	Temporary investments - restricted deposit	Asset
121900	Temp invest - securities lend	temp sec l	Temporary investments - securities lending requirements	Asset
121999	Cash Equivalent<90 day contrST	Cash<90con	Cash equivalents with a due date of less than 90 days Short Term. Contra account to 115000. For financial reporting purposes only.	Asset
122000	Long term inv -seminary funds	seminary	Long term investments - State of Missouri Seminary funds	Asset
122100	Long term-fixed pool-balance	fixed -bal	Long term investments in fixed income endowment pool at Mellon Trust - current balance	Asset
122200	Long term inv-bal pool-balance	bal pool	Long term investments in balanced endowment pool at Mellon Trust - current balance	Asset
122250	Long term inv - Risk Parity	RiskParity	Long-Term Investments - Risk Parity	Asset
122300	Long term inv-sep inv-balance	sep inv-ba	Long term investments in separately invested endowments at Bank of America - current balance	Asset
122400	Long term inv-spec instr-balan	spec i-bal	Long term investments in special instructions endowment acct at Mellon Trust-current balance	Asset
122500	Long Term Inv - Miscellaneous	LT InvMisc	Long term investments - Miscellaneous	Asset
122600	Long term inv-retire fd-balanc	retire-bal	Long term investments in retirement fund at Mellon Trust - current balance	Asset
122650	Long-Term Invest OPEB Fund	LTINVOPEB	Long Term Investments for Other Post Employment Benefits	Asset
122700	Long term inv -insur policies	insur pol	Long term investments - insurance policies	Asset
122750	Long Term Inv-Art & Museum Obj	LT-Art	Long term inv-art & museum obj	Asset
122800	Long term inv-deposit/trustee	lt deposit	Long term investments - deposited with outside trustee	Asset
122850	Long Term Inv - Equity Ptnrshp	LTInvPtshp	Long Term Investment - Equity Partnership	Asset
122900	Long Term Inv-EIP	LT Inv-EIP	Long term investments - Enterprise Investment Program	Asset
122999	Cash Equivalent<90 day contrLT	Cash<90con	Cash equivalents with a due date of less than 90 days Long Term. Contra account to 115000. For financial reporting purposes only.	Asset
123000	Land & properties	land & pro	Land & properties held for investment purposes	Asset
124000	Long Term Inv - Cash Pool	LT CashPl	Long Term Investments - Cash Pool	Asset
124100	Long Term Inv - Gen Pool 3	LT Pool 3	Long Term Investments - General Pool 3	Asset
124300	Long Term Inv - Gen Pool NISA	LT NISA	Long Term Investments - General Pool NISA	Asset
124400	Long Term Inv - Gen Pool Bal	LT Gen Bal	Long Term Investment - General Pool Balanced	Asset
125000	Accr Inv Inc	ac inv inc	Accrued investment income	Asset
125100	Accr Inv Inc - Cash Pool Bonds	AccrCashPl	Accrued Interest Calculated for Cash Pool Investments	Asset
130000	Current Pledges Receivable	CurPledRec	Current pledges receivable	Asset
130500	Pledges Receivable	PledgesRec	Pledges receivable	Asset
131000	State approp rec	st app rec	State of Missouri appropriations receivable	Asset
131500	Fed Approp Receivable	FedApprRec	Federal Appropriation Receivables	Asset
132000	Accts rec - students	a/r studen	Accounts receivable - students	Asset
132200	Accounts Receivable-PS AR/BI	PS AR/BI	Accounts Receivable-PS AR/BI	Asset
132300	AR/BI - Year End Manual	ARBI YEMan	Manually record AR/BI adjustments at year end.	Asset
132500	Accts rec - miscellaneous	a/r-misc	Accounts receivable - miscellaneous	Asset
132550	Third-Party Receivables	3 Party Re	Third Party Receivables	Asset
132600	Accts rec - credit memos	a/r-cr mem	Accounts receivable - credit memos	Asset
132700	Accts rec - vendor coupons	a/r-coupon	Accounts receivable - vendor coupons	Asset
132800	Employee Cash Advances	EmpCashAdv	To record the issuance of cash advances to an employee. The balance in this account will reflect any outstanding balance that has not been netted against expenses of a trip or paid back by the employee.	Asset

132801	Employee Cash Advance Reconcil	EmpAdvRec	To record cash advances that have been marked as paid in the PS Expense module, but the entire amount was not used. Once they mark the cash advance in PS Expenses as paid, any remaining balance moves from 132800 to 132801. When remainder is received from the employee, the CRR will be made to 132801. The balance in this account will reflect cash advances marked as paid in PS Expense but the payment has not been recorded via a CRR.	Asset
132900	Invest Settlement Receivables	InvSettRec	Investment Settlement Receivables	Asset
133000	Awards AR - Year End Manual	awardAR YE	Awards receivable for grants and contracts	Asset
133050	Awards Receivable-PS AR/BI	PS AwdsRec	Awards receivable PS AR/BI	Asset
133160	Accts Rec - Unbilled AR-Grants	AR Unbilld	Accounts Receivable - Unbilled - Grants	Asset
133500	Awards rec - restricted income	aw rec inc	Awards receivable - restricted income	Asset
133900	Allowance AR Grants	AllowARGrt	Allowance for uncollectible Accounts Receivable - Grants	Asset
134000	Awards rec - collections	aw rec col	Awards receivable - collections	Asset
135000	Student loans rec -collections	stu In col	Student loans receivable - collections	Asset
136000	Student loans rec-loans issued	stu In iss	Student loans receivable - loans issued	Asset
137000	Student loans-outstanding loan	stu In out	Student loans - outstanding loans	Asset
137500	Allow for uncoll student loans	uncol st l	Allowance for uncollectible student loans	Asset
138000	Loans to Employees	LnEmp	Loans to Employees	Asset
138050	Notes Receivable - Misc	N/R Misc	Notes Receivable - Miscellaneous	Asset
138250	Student Loans Outstanding-S T	StuLnST	Student loans outstanding - Short Term	Asset
138500	Allow Uncoll Stud Loans-S T	AllowST	Allow for uncollectible student loans - Short Term	Asset
139000	Patients accounts rec - HPA	pat ar HPA	Patients accounts receivable - Hospital Patient Accounts	Asset
139100	Unbilled a/r - HPA	unbl ar HP	Unbilled accounts receivable - Hospital Patient Accounts	Asset
139200	A/R HPA TADJ OFFSET	A/R HPA TA	A/R for HPA	Asset
139300	A/R clinics	a/r Clinic	A/R Bad Debt	Asset
139400	Bad Debt Accounts Receivable	AR Bd Debt	Bad Debt Accounts Receivable	Asset
139500	Patients Accounts Receivable	patien a/r	Patients accounts receivable	Asset
139900	Patient refunds	patient re	Patient refunds	Asset
140000	Allow for uncoll student accts	uncol st a	Allowance for uncollectible student accounts	Asset
140500	Allow for uncoll misc accts	uncol misc	Allowance for uncollectible miscellaneous accounts	Asset
141000	Reserve Additions	Reserve Ad	Reserve Additions	Asset
141001	Bad Debt Adjustments	BdDebtAdj	Bad Debt Adjustments	Asset
141002	Financial Allowance Adjustment	FinAllowAd	Financial Allowance Adjustment	Asset
141003	Medicare Contractuals	MedicContr	Medicare Contractuals	Asset
141004	Medicaid Contractuals	MedicaidCon	Medicaid Contractuals	Asset
141005	State Patients Contractuals	StPatContr	State Patients Contractuals	Asset
141006	Crippled Children Contractuals	CripChCont	Crippled Children Contractuals	Asset
141007	Administrative Adjustments	AdminAdj	Administrative Adjustments	Asset
141008	Self Pay Discount Admin Adjust	SelfPayAdj	Self Pay Discount Administrative Adjustment	Asset
141009	Other Contractuals	OthContrac	Other Contractuals	Asset
141010	Bad Debt Recovery	BdDbtRec	Bad Debt Recovery	Asset
141011	HMO Capitated Adjustments	HMO CapAdj	HMO Capitated Adjustments	Asset
141012	Denials	Denials	Denials	Asset
141013	Charity Adjust Self Pay Disc	CharityAdj	Charity Adjustment Self Pay Discount	Asset
141014	Medicaid Shortage	MedicaidSh	Medicaid Shortage	Asset
141015	Bad Debt Unassigned	BdDbtUnass	Bad Debt Unassigned	Asset
141016	Bad Debt Unassigned Recovery	BdDbtUnaRe	Bad Debt Unassigned Recovery	Asset
141017	Care/Caid Crossover Adjustment	Cr/Cd Adj	Care/Caid Crossover Adjustment	Asset
141018	Bad Debt Adjust Self Pay Disc	BadDebtAdj	Bad Debt Adjustment Self Pay Discount	Asset
141019	Medicaid Pnd Adj Self Pay Disc	SelfPayDis	Medicaid Pending Adjustment Self Pay Discount	Asset
141101	Reserve Addition Bad Debts	Res Add BD	Reserve Addition Bad Debts	Asset
141102	Reserve Additon Charity Care	Res Add CC	Reserve Addition Charity Care	Asset
141200	Bad debt write off	bad debt	Bad debt write off	Asset
141300	Cash In Process	Cash In Pr	Cash In Process	Asset
141310	CIP Group3 Receipts	CIP Gr3	CIP Group3 Receipts	Asset
141311	CIP Group4 Receipts	CIP Group4	CIP Group4 Receipts	Asset

141312	CIP Group5 Receipts	CIP Group5	CIP Group5 Receipts	Asset
141313	CIP HOM Receipts	CIP HOM	CIP Heart of Missouri Receipts	Asset
141320	CIP UP Applications-Group 3	CIP UP 3	CIP UP Applications-Group 3	Asset
141322	CIP UP Hospital Applications	CIP UP Hos	CIP UP Hospital Applications	Asset
141323	CIP UP Comm Prac Applications	CIP UP CoPr	CIP UP Comm Prac Applications	Asset
141324	CIP UP Refunds	CIP UP Ref	CIP UP Refunds	Asset
141500	Capitation Receipts	Capit Recp	Capitation Receipts	Asset
141501	POS Capitation Receipts	POS Cap Re	POS Capitation Receipts	Asset
141502	Capitation Interest Receipts	CapIntRec	Capitation Interest Receipts	Asset
141503	Stop Loss Insurance Receipts	StopLossRe	Stop Loss Insurance Receipts	Asset
141504	Pharmacy Capitation Receipts	PharmCapRe	Pharmacy Capitation Receipts	Asset
141510	Hospital Cap Applications	HospCapApp	Hospital Cap Applications	Asset
141511	Primary Doctor Applications	PrDocAppli	Primary Doctor Applications	Asset
141512	Specialty Doctor Applications	SpecDocApp	Specialty Doctor Applications	Asset
141513	Community Prac Doc Application	CommPrDoc	Community Prac Doc Application	Asset
141514	15% Cap Withhold	15% w/h	15% Cap Withhold	Asset
141515	POS Prim Doc Application	POS Pr Doc	POS Prim Doc Application	Asset
141516	Pharmacy Offsets	PharmOffse	Pharmacy Offsets	Asset
141517	Out of Area Offsets	Out Area	Out of Area Offsets	Asset
141518	Stop Loss Insurance Offsets	StpLossOff	Stop Loss Insurance Offsets	Asset
141519	Urgent Care Offsets	UrgCareOff	Urgent Care Offsets	Asset
141520	Consulting Expense Offsets	ConExpOff	Consulting Expense Offsets	Asset
141521	Direct Pay HMO Application	DirPayHMO	Direct Pay HMO Application	Asset
141522	CRH Capitation Applications	CRHCap	CRH Capitation Applications	Asset
150000	Inventories	inventorie	Inventories	Asset
150100	Inventories-WIP	Invent-WIP	Inventories-CIP	Asset
151000	Inventory-Procure-Op Room	Inv- Op Rm	Inventory- Procure - Operating Room	Asset
151001	Perpetual Inventory	Perpet Inv	Perpetual Inventory (automated feed)	Asset
151010	Inventory-Operating Room	Inv-OR	Inventory - Operating Room	Asset
151100	Inventory- Meditque	Inv- Meditq	Inventory- Meditque	Asset
151200	Inventory-Procure-Repack	Inv-Pr-Rep	Inventory-Procure-Repack	Asset
151300	Inventory- EF Pharmacy	Inv-EF Ph	Inventory- EF Pharmacy	Asset
151400	Inventory- Gift Shop	Inv-Gift	Inventory- Gift Shop	Asset
151600	Inventory- Pharmacy	Inv-Pharm	Inventory-Pharmacy	Asset
151700	Inventory- Anesthesiology	Inv- Anest	Inventory- Anesthesiology	Asset
151800	Inventory-Procure-Mat Mgmnt	Inv-Pr-MM	Inventory-Procure-Material Management	Asset
151900	Inventory- Same Day Surgery	Inv-Same D	Inventory- Same Day Surgery	Asset
152100	Inventory- Food Service	Inv-Food S	Inventory- Food Service	Asset
152200	Inventory- Engineering	Inv-Engin	Inventory- Engineering	Asset
152400	Inventory- Cardiology	Inv-Cardio	Inventory- Cardiology	Asset
152500	Inventory- Power Plant	Inv-Power	Inventory- Power Plant	Asset
152600	Inventory- Labs	Inv-Labs	Inventory- Labs	Asset
152620	Inventory- DME	Inv DME	Inventory- DME	Asset
152630	Inventory- Retail Pharmacy	Inv Ret Ph	Inventory- Retail Pharmacy	Asset
152640	Inventory- CRH	Inv CRH	Inventory- Columbia Regional Hospital	Asset
152700	Textbook Rental Inventory	TextbkRent	Textbook Rental Inventory	Asset
160000	Suspense	suspense	Suspense	Asset
161000	Prepaid expense	prepaid ex	Prepaid expense	Asset
162000	(Premium)/Discount Bd Payable	Prem/Disc	Discount on bonds payable	Asset
162050	Internal (Prem) / Discount	IntPrem/Di	Internal premium or discount on Bonds Payable	Asset
163000	Deferred Loss Bond Refin	Deferred L	Deferred Loss Bond Refinancing	Asset
163050	Internal Deferred Loss Refin	IntDefLoss	Internal Deferred Loss Debt Refunding	Asset
164000	Deferred Maintenance	Def Maint	Deferred Maintenance	Asset
165000	Intercampus clearing	intercampu	Intercampus clearing	Asset
165100	Bond issue cost	bond issue	Bond issue cost	Asset
166000	Def Outflow of Res-Derivatives	DefResDeri	Deferred Outflow of Resources - Derivatives	Asset

169000	Suspense - system rejects	susp rejec	Suspense - system rejects	Asset
171000	Land	land 1	Land	Asset
172000	Infrastructure	infrastruc	Infrastructure assets are long-lived capital assets that are normally stationary in nature, and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.	Asset
172900	Infrastructure - accum deprec	accdeprinf	Infrastructure - accumulated depreciation	Asset
173000	Buildings	buildings	Buildings and permanent structures	Asset
173900	Buildings - accum depreciation	bldg-accum	Buildings - accumulated depreciation	Asset
173901	Accum depreciation offset	Accdeproff	Accumulated depreciation offset	Asset
174000	Building improvements	Bldg impro	Building improvements	Asset
174900	Building improve-accum deprec	b impr-acc	Building improvements - accumulated depreciation	Asset
175000	Furniture & equipment	furn & equ	Furniture & equipment	Asset
175500	Equipment in Process	EIP	Equipment in Process	Asset
175600	Software	Software	Software	Asset
175650	Software in Process	SIP	Software in Process	Asset
175675	Software - accumulated deprec	Sftw depr	Software - Accumulated Depreciation	Asset
175900	Furn & equip - accum deprec	furn acc d	Furniture & equipment - accumulated depreciation	Asset
176000	Books	books	Includes books, bound periodicals, microfilm, and other library items that are part of a formal University catalogued library.	Asset
176900	Books - accumulated deprec	books-ac d	Books - accumulated depreciation	Asset
177000	Livestock	livestock	Livestock include animals used for instruction in agriculture or held for herd or flock perputation/improvement.	Asset
177900	Livestock - accumulated deprec	acdep-lvst	Livestock - accumulated depreciation	Asset
178000	Construction in progress	c l p	Construction in progress	Asset
179000	Art & museum objects	art & muse	Art & museum objects include University owned collections of art or scientific or historical objects.	Asset
190000	Cash	Cash	Due from - PS working capital	Asset
190100	Student Financial Offset	SFOFFSET	Student Financial System Offset	Asset
191000	Due from other funds	due from	Due from other funds	Asset
199999	Other Assets	Othr Asset	This is "bucket" for mapping any assets not listed in a previous account.	Asset
210000	Accts payable (automated feed)	a/p auto f	Accounts payable (automated feed)	Liability
210010	Accts Payable-Inventory	AP-Inven	Accounts Payable - Inventory (Automated feed) - no manual entries	Liability
210015	Accts Payable-Receipt Accrual	APReceiptA	Accounts Payable - Receipt Accrual To record the system generated Accrued liability whenever a receipt has been entered but not vouchered	Liability
210500	Expenses Payable (automated)	ExpPay aut	Payables generated from the Expense module to General Ledger. This account will show the payables balance for travel related expenditures.	Liability
210600	Accts Payable-SUA (Automated)	A/P SUA AU	Accounts Payable for tracking the Single Use Account (SUA/Credit Card payments). This account will show the payables balance on single use accounts.	Liability
211000	Accts payable (manual entries)	a/p manual	Accounts payable (year end upload)	Liability
211001	IMMS Payable-CRH	IMM pay	IMMS Payable-CRH	Liability
211002	Auxiliary accounts payable	Auxiliary	Auxiliary accounts payable	Liability
211003	Estimated payables	Estimated	Estimated payables (manual)	Liability
211004	Third-Party Payables	3 Party Pa	Third-Party Payables	Liability
212000	Notes pay( short term)	nts pay-st	Notes payable (short term)	Liability
215000	Missouri 2% Entertainment Tax	Mo Tax Pay	Missouri 2% Entertainment Tax	Liability
215001	Qtr Monthly Sales Tax Payment	QtrSales	Quarterly payment of monthly sales to State of Missouri	Liability
215005	Sales Tax Beginning Balance	SlsTxBeg	Sales Tax Beginning Balance	Liability
215010	Sales Tax 2% Timely Allowance	Allow	2% allowance for timely filing of monthly Missouri State Sales Tax Return	Liability
215020	Sales Tax Additional Pay Due	AddIPay	Additional Sales Tax due and payable to the State of Missouri	Liability
215100	SalesTaxPrimaryCampusLocCOL	SlsTxPrimC	MO Sales Tax Primary Campus Location - Columbia campus	Liability
215105	Sales Tax Primary-MU Bookstore	STxBkstore	MO Sales Tax Primary location - MU Bookstore in Columbia	Liability

215110	Sls Tax Prim-Mizzou Connection	SlsTxMizCo	MO Sales Tax Primary location - Mizzou Connection location in Creve Couer	Liability
215200	SalesTaxNonPrimaryCampLocCOL	SlsTxNonPr	MO Sales Tax NonPrimary Campus Location - Columbia	Liability
215300	SalesTax - Food COL	SlsTxFood	MO Sales Tax Food Sales - Columbia	Liability
215305	Sales Tax Food MU Bookstore	STxFoodBkS	MO Sales Tax Food Sales - MU Bookstore in Columbia	Liability
215310	Sls Tx Food Mizzou Connection	STxFdMizCo	MO Sales Tax Food Sales - Mizzou Connection in Creve Couer	Liability
215400	SalesTax - Textbooks COL	SlsTxTextB	MO Sales Tax Textbook Sales - Columbia	Liability
215405	Sales Tax Textbooks-MU Bkstore	STxTextB	MO Sales Tax Textbook Sales - MU Bookstore in Columbia	Liability
215410	Sls Tx Text-Mizzou Connection	STxTextMiz	MO Sales Tax Textbook Sales - Mizzou Connection in Creve Coeur	Liability
215500	SalesTaxInCity-Hospital	SalesTxH	MO Sales Tax Primary Campus Location - Hospital	Liability
215600	SalesTaxOutCity-Hospital	SlsTxOutH	MO Sales Tax NonPrimary Campus Location - Hospital	Liability
215700	SalesTaxFood-Hospital	SlsTxFoodH	MO Sales Tax Food Sales - Hospital	Liability
215800	SalesTaxTextbook-Hospital	SlsTxTextH	MO Sales Tax Textbook Sales - Hospital	Liability
215900	SalesTax In City Univ Admin	SlsTxInU	MO Sales Tax Primary Campus Location - System	Liability
216000	SalesTaxOut City Univ Admin	SlxTxOutU	MO Sales Tax NonPrimary Campus Location - System	Liability
216100	Sales Tax Food Univ Admin	SlsTxFoodU	MO Sales Tax Food Sales - System	Liability
216200	Sales Tax Textbooks-Univ Admin	SlsTxTextU	MO Sales Tax Textbook Sales - System	Liability
216300	Sales Tax In City KC	SlsTxInKC	MO Sales Tax Primary Campus - Kansas City	Liability
216400	Sales Tax Out City KC	SlsTxOutKC	MO Sales Tax NonPrimary Campus Location - Kansas City	Liability
216500	Sales Tax Food KC	SlsTXFoodK	MO Sales Tax Food Sales - Kansas City	Liability
216600	Sales Tax Textbooks KC	SlsTxTextK	MO Sales Tax Textbook Sales - Kansas City	Liability
216700	Sales Tax In City Rolla	SlsTxINRoI	MO Sales Tax Primary Campus - Rolla	Liability
216800	Sales Tax Food Rolla	SlsTxFoodR	MO Sales Tax Food Sales - Rolla	Liability
216850	Sales Tax Textbooks Rolla	SlsTxTextR	MO Sales Tax Textbook Sales - Rolla	Liability
216900	Sales Tax In City StLouis	SlsTxInStl	MO Sales Tax Primary Campus Location - St Louis	Liability
217000	Sales Tax Out City St Louis	SlsTxOutSt	MO Sales Tax NonPrimary Campus Location - St Louis	Liability
217100	Sales Tax Food St Louis	SlsTxFoodS	MO Sales Tax Food Sales - St Louis	Liability
217200	Sales Tax Textbooks St Louis	SlsTxTextS	MO Sales Tax Textbook Sales - St Louis	Liability
217300	St Louis Out of City Food Tax	StlOutFd	MO Sales Tax for Non Primary Location Food Sales - St Louis	Liability
218000	Invest Settlement Payables	InvSettPay	Investment Settlement Payables	Liability
219000	Derivative InstrumentLiability	DerInsLiab	Derivative Instrument Liability	Liability
219900	Collateral for sec (sec lend)	collateral	Collateral for securities lending	Liability
220000	Accr salary & ben (auto feed)	accr salar	Accrued salary & benefits (auto feed)	Liability
221000	Accrued sal (manual entries)	accrued sa	Accrued salary (manual entries)	Liability
222000	Accrued interest payable	accr int p	Accrued interest payable	Liability
222001	Intrernal Accrued Interest	IntAcclnt	Internal Accrued Interest - used by Controller's Office	Liability
223000	Other accruals	other accr	Other accruals	Liability
224000	IBNR/Benefit Reserves	IBNRBenRes	IBNR/Benefit Reserves	Liability
225000	Vacation pay accrual	vac p accr	Vacation pay accrual	Liability
226000	Payroll Withholdings-Employee	WHEmployee	Payroll Withholdings - Employee Contributions	Liability
227000	P/R W/H Employer Contribution	Employer C	Payroll Withholdings - Employer Contributions	Liability
227500	Payroll Withholding-Payments	WthholdPMT	To record payment of payroll withholdings from employee and employer contributions	Liability
227600	Payroll Withhold Carryforward	WthldCarry	To record the remaining balance at year end for the sum of the payroll withholding accounts (226000, 227000, 227500)	Liability
228000	Employee Loan Repayment	Loan Repay	Employee Loan repayment to FERS Savings Plan	Liability
229000	Payroll Garnishments	Garnish	Payroll Garnishments	Liability
229010	A/P Bad Check-Hospital	A/P Bad Ck	A/P Bad Check - Hospital	Liability
229020	Bad Check Charge-Hospital	BadCk Chg	Bad Check Charge - Hospital	Liability
229030	MOSER Life 15K	MOSERLife	MOSER Life 15K	Liability
229040	UM Development Pending	UM DevPend	UM Development Pending	Liability
229050	After Tax Humana K	AfterTaxHu	After Tax Humana KC	Liability
231000	Def rev-student fees	def rev-st	Deferred revenue - student fees	Liability
232000	Def rev-room & board	def rev-ro	Deferred revenue - room & board	Liability
233000	Def rev - other	def rev ot	Deferred revenue - other	Liability

234000	Deferred Revenue - Grants	Def - Grts	Deferred Revenue - Grants	Liability
235000	Def Rev - Long Term	Def Rev LT	Deferred Revenue - Long Term	Liability
240000	Deposits	deposits	Deposits	Liability
251000	Notes pay	notes pay	Notes payable	Liability
251100	Current Notes Payable	CurrNotesP	Current Notes Payable	Liability
252000	NonCurrent Fixed Rate Debt	FixRt Debt	Noncurrent Fixed Rate Debt	Liability
252050	Internal Loan Bonds Payable	Int Ln BP	Internal Loan Bonds Payable	Liability
252100	Bonds payable - Purchased Int	BP-PurInt	Bonds Payable - Purchased Interest	Liability
252150	Internal BP-Purchased Interest	IntBPPurch	Internal Bonds Payable - Purchased Interest	Liability
252500	Curr Fix Rate Debt due < 12 mo	Curfix Deb	Current Fixed Rate Debt due within 12 months	Liability
252550	Current Int Ln Bonds Payable	Cu InLn BP	Current Internal Loan Bonds Payable	Liability
252600	Variable Rate Debt	VarRt Debt	Variable Rate Debt	Liability
252650	Commercial Paper	CommPaper	Commercial Papper	Liability
253000	Capital lease obligation	cap lse ob	Capital Lease Obligation	Liability
253500	Current Cap Lease Obligations	CurCapLseO	Current Capital lease obligation	Liability
260000	Other Post Employment Benefits	OPEB liab	Other Post Employment Benefits non-current Liability	Liability
290000	Due to - PS working capital	due to -WC	Due to - PeopleSoft working capital	Liability
291000	Due to other funds	due to oth	Due to other funds	Liability
299999	Other Liabilities	Othr Liabi	This is a "bucket" for mapping any liability not listed in a previous account.	Liability
300000	Net Assets (Fund Equity)	Net Assets	Net Assets (Fund Equity)	Net Asset
<b>350000</b>	<b>Beginning balance</b>	<b>Beg Bal</b>	<b>Budget Account for Beginning Balance. Beginning balance is the ending balance from the previous fiscal year.</b>	<b>Revenue</b>
390000	Mandatory Transfers	Man Trf	Mandatory Transfers are transfers between fund groups as required by legal contract or agreement.	Revenue
<b>390001</b>	<b>Transfers</b>	<b>Trf</b>	<b>Budget only for transfers</b>	<b>Revenue</b>
390100	Mandatory Trfs In-DRT	MTrfInDRT	Mandatory Tranfers In - Debt Retirement	Revenue
391000	Non Mandatory Trfs	NMnTr	Non Mandatory Transfers are transfers between fund groups as a result of administrative or managerial policy.	Revenue
391100	Non Man Trf R&R(NonCapPI)	NMTrNonCPI	Non-mandatory transfer of funds for renovation and repair (non-capital pool).	Revenue
391200	NonMand Trf In R&R(Cap Pool)	NMTrInCapP	Non-mandatory transfer in of funds for renovation and repair (capital pool).	Revenue
392000	Intra Business Unit Transfers	laBUTr	Transfers inside a Business Unit	Revenue
392100	Intra Divisional Rev Transfers	DivRevTran	Intra Divisional Revenue Transfers Inside a Division	Revenue
392200	Cost Share Transfer	CstShTrf	Transfers to move funds from project 00 to the detail project chartfield to cover cost sharing expenses.	Revenue
393000	Inter Business Unit Transfers	leBUTr	Current Funds Only - Inter Business Unit Transfers between Business Units	Revenue
393100	Cont Ed Income Transfer	CE Trf	Continuing Education Income Sharing	Revenue
393700	Trans Fixed Price Contract	TranFPC	Transfer Fixed Price Contract	Revenue
<b>400000</b>	<b>General revenue allocation</b>	<b>General re</b>	<b>General revenue allocation is distributed to appropriate chartfields by the Office of Planning and Budget.</b>	Revenue
<b>400001</b>	<b>Tuition - Budget</b>	<b>TuitionBud</b>	<b>Tuition - Budget Only</b>	Revenue
400100	Undergrad summer fees-resident	Un sum res	Undergraduate summer educational fees for Missouri residents.	Revenue
400200	Undergrad summer fees-non res	Un sum n/r	Undergraduate summer educational fees for non residents.	Revenue
400250	Undergrad Metro - Summer	UndMetroSu	Undergraduate Summer Educational Fees - Metro	Revenue
400260	Undergrad Midwest X - Summer	UndMWXSum	Undergraduate Summer Educational Fees - Midwest Exchange	Revenue
400300	Undergrad fall fees - resident	Un fall re	Undergraduate fall educational fees for Missouri residents.	Revenue
400400	Undergrad fall fees - non res	Un fall-nr	Undergraduate fall educational fees for non residents.	Revenue
400450	Undergrad Metro - Fall	UndMetroFa	Undergraduate Fall Educational Fees - Metro	Revenue
400460	Undergrad Midwest X - Fall	UndMWXFall	Undergraduate Fall Educational Fees - Midwest Exchange	Revenue
400500	Undergrad winter fees - res	Un win res	Undergraduate winter educational fees for Missouri residents.	Revenue
400600	Undergrad winter fees -non res	Un win n/r	Undergraduate winter educational fees for non residents.	Revenue
400650	Undergrad Metro - Winter	UndMetroWi	Undergraduate Winter Educational Fees - Metro	Revenue
400660	Undergrad Midwest X - Winter	UndMWXWin	Undergraduate Winter Educational Fees - Midwest Exchange	Revenue
401000	Prof educ summer fees- res	Prf sum re	Professional summer educational fees for Missouri residents.	Revenue



401100	Prof educ summer fees non-res	Prf sum nr	Professional summer educational fees for non residents.	Revenue
401150	Prof Midwest X - Winter	ProfMWXWin	Professional Summer Educational Fees - Midwest Exchange	Revenue
401200	Prof educ fall fees - resident	Prf fall r	Professional fall educational fees for Missouri residents.	Revenue
401300	Prof educ fall fees-non-res	Prf fal nr	Professional fall educational fees for non residents.	Revenue
401350	Prof Midwest X - Fall	ProfMWXFal	Professional Fall Educational Fees - Midwest Exchange	Revenue
401400	Prof educ winter fees-resident	Prf win re	Professional winter educational fees for Missouri residents.	Revenue
401500	Prof educ winter fees-non-res	Prf win nr	Professional winter educational fees for non residents.	Revenue
401550	Prof Midwest X - Winter	ProfMWXWin	Professional Winter Educational Fees - Midwest Exchange	Revenue
402000	Grad educ summer fees- res	Grd sum re	Graduate summer educational fees for Missouri residents.	Revenue
402100	Grad educ summer fees- non-res	Gr sum nr	Graduate summer educational fees for non residents.	Revenue
402150	Grad Metro - Summer	GradMetrSu	Graduate Summer Educational Fees - Metro	Revenue
402160	Grad Midwest X - Summer	GradMWXSum	Graduate Summer Educational Fees - Midwest Exchange	Revenue
402200	Grad educ fall fees-resident	Gr fall re	Graduate fall educational fees for Missouri residents.	Revenue
402300	Grad educ fall fees-non-res	Gr fall nr	Graduate fall educational fees for non residents.	Revenue
402350	Grad Metro - Fall	GradMetrFa	Graduate Fall Educational Fees - Metro	Revenue
402360	Grad Midwest X - Fall	GradMWXFal	Graduate Fall Educational Fees - Midwest Exchange	Revenue
402400	Grad educ winter fees-resident	Gr win res	Graduate winter educational fees for Missouri residents.	Revenue
402500	Grad educ winter fees-non-res	Gr win nr	Graduate winter educational fees for non residents.	Revenue
402550	Grad Metro - Winter	GradMetrWi	Graduate Winter Educational Fees - Metro	Revenue
402560	Grad Midwest X - Winter	GradMWXWin	Graduate Winter Educational Fees - Midwest Exchange	Revenue
403000	Ext noncredit oncampus	Ext nc on	Extension Noncredit Fees	Revenue
<b>403001</b>	<b>Student Fees</b>	<b>StdFeeBudg</b>	<b>Student Fees - Budget Only</b>	<b>Revenue</b>
403200	Ext noncredit offcampus	ExNCrOff	Extension noncredit educational fees offcampus for Missouri residents	Revenue
403400	Ext credit oncampus	ExtCrOn	Extension credit educational fees oncampus	Revenue
403700	Ext Credit Off Campus	ExtCrdOffC	Extension credit educational fees offcampus	Revenue
404000	Supplemental fees-summer ungrd	Supp-Sum	Supplemental fees - summer semester	Revenue
404010	Supp Fees - Summer Grad Prof	SuppFeeSGP	Supplemental Fees - Summer Graduate Professional	Revenue
404100	Supplemental fees-fall ungrd	Supp-Fall	Supplemental educational fees - fall semester	Revenue
404110	Supp Fee - Fall Grad Proff	SuppFeeFGP	Supplemental Fees - Fall Graduate Professional	Revenue
404200	Supplemental fees-winter ungrd	Sup-Winter	Supplemental educational fees - winter semester	Revenue
404210	Supp Fee - Winter Grad Prof	SuppFeeWGP	Supplemental Fees - Winter Graduate Professional	Revenue
404500	Instructional computing-summer	InstCompSu	Instructional computing fees - summer semester	Revenue
404510	Instructional Computing - fall	InsCompFal	Instructional computing educational fees - fall semester	Revenue
404520	Instructional comput - winter	InstrComWi	Instructional computing educational fees - winter semester	Revenue
405000	Other misc educational fees	OthMiscEd	Other miscellaneous educational fees	Revenue
405100	Late Payment Fee	LatePmtFee	Late payment fee imposed on overdue balances in the Student Financial system effective January 2004.	Revenue
405200	Student Finance Charges	FinCharge	Finance charges assessed on overdue student balances, effective January 2004.	Revenue
406000	Activ & facility fees-summer	ActFeeSum	Activity & facility fees - summer	Revenue
406010	Activ & Fac Fees-Sum-Undergrad	FeesSumUnd	Activity & facility fees - summer - undergraduates	Revenue
406020	Act & Fac Fees Sum Grad &Prof	A&F Sum gr	Activity & facility fees - summer - graduate & professional students	Revenue
406100	Activity & facility fees-fall	ActivFall	Activity & facility fees - fall	Revenue
406110	Act Fac Fees-fall-undergrad	A&F Fall U	Activity & facility fees - fall - undergraduates	Revenue
406120	Act & Fac Fees Fall grad&prof	A&F Fall G	Activity & facility fees - fall - graduate & professional students	Revenue
406200	Activ & facility fees-winter	Activ fees	Activity & facility fees - winter	Revenue
406210	Act & Fac Fees-winter-undergra	A&F win un	Activity & facility fees - winter - undergraduates	Revenue
406220	Act&Fac Fees winter grad&prof	A&F win gr	Activity & facility fees - winter - graduate & professional students	Revenue
410000	Fed Ag Experiment Sta approp	Fed-exp st	Federal Agricultural Experiment Station appropriation	Revenue
410100	Federal Coop Extension approp	Fed-coop e	Federal Cooperative Extension appropriation	Revenue
410200	Build America Bond Credit	BuildAmBd	Federal Subsidies for Build America Bond interest	Revenue
<b>411000</b>	<b>State appropriations</b>	<b>State appr</b>	<b>Appropriations from the State of Missouri.</b>	<b>Revenue</b>
415000	Capital Funding - State Bonds	StBonds	To record capital revenues received on state bonds	Revenue
<b>420001</b>	<b>Sales and Services</b>	<b>SalesServ</b>	<b>Budget Only - Sales of auxiliary enterprises and educational activities.</b>	<b>Revenue</b>

420100	Taxable Primary sales	SalesAuxTx	Taxable sales (for Missouri sales tax at primary campus location) by auxiliary enterprises, educational activities, and other operations. Does not include athletic sales, food sales, student charges and textbooks.	Revenue
420200	Taxable Primary-athletic sales	TxPr-Athle	Taxable sales (for Missouri sales tax at primary campus location) by athletic department	Revenue
420700	Taxable Primary-food sales	TxPr-Food	Taxable food sales (for Missouri sales tax at primary campus location)	Revenue
421100	Taxable Primary-student charge	TxPr-StChg	Taxable Primary-student charge	Revenue
421200	Taxable Primary-textbook sales	TxPr-TxtBk	Taxable sales (for Missouri sales tax at primary campus location) of textbooks	Revenue
425000	Taxable -Non Primary location	TxNpr-Loc	Taxable sales (for Missouri sales tax) are sales at the NON PRIMARY campus location (point of sale is outside the limits of the local tax district in which the primary campus is located and upon which sales tax is collected)	Revenue
430000	Non Taxable sales	SlsAuxNTx	Non taxable sales include sales of auxiliary enterprises/educational activities on which no Missouri state sales tax is to be charged	Revenue
431000	Non Taxable - textbook rental	NTx-textre	Non Taxable Sales of textbook rentals	Revenue
431050	Non Tax-Digital Textbook Sales	NTx-Dgital	Non Taxable Sales - Digital Textbooks	Revenue
431200	Non Taxable-conference revenue	NTx-CnfRev	Non Taxable conference revenue	Revenue
431400	Non Taxable-department charges	NTx-DptChg	Revenues from services provided to other internal departments, such as catering services, custodial services, data collection and analysis, etc.	Revenue
431500	Non Taxable-food sales	NTx-Food	Non Taxable food sales	Revenue
431600	Non Taxable-hous room & board	NTx-House	Non Taxable housing - room & board	Revenue
431700	Non Tax-in kind room & board	NTx-KindRB	Payment in kind for room and board for residential hall coordinators and staff	Revenue
432100	Non Tax-parking fees	NTx-Prk	Non Taxable parking fees	Revenue
432300	Non Taxable-vending revenue	NTx-Vend	Non Taxable vending revenue	Revenue
432410	Non Tax-eldercare private pay	NTx-EldPrv	Non Taxable Eldercare revenue - private pay	Revenue
432420	Non Tax-eldercare Central Mo	NTx-EldCen	Non Taxable Eldercare revenue - Central Missouri	Revenue
432440	Non Taxable-eldercare block gr	NTx-EldBlk	Non Taxable Eldercare revenue - block grant	Revenue
432450	Non Taxable-eldercare VA Hosp	NTx-EldVA	Non Taxable Eldercare revenue - VA Hospital	Revenue
432460	Non Taxable-eldercare city	NTx-EldCty	Non Taxable Eldercare revenue - City of Columbia	Revenue
432470	Non Tax-Eldercare Boone cnty	NTx-EldBCo	Non Taxable Eldercare revenue - Boone County	Revenue
432480	Non Tax-Eldercare United Way	NTx-EldUW	Non Taxable Eldercare revenue - United Way	Revenue
432520	Over / Short - Revenues	Ovr/ShrtR	Used to report cash long/short on CRR in relation to sales. Examples include box office sales, patient payments, pharmacy sales, athletic events, and optometry eye center.	Revenue
435502	Non Tax-Hospital patient rev	HNTxPatRev	Non Taxable Hospital patient revenue	Revenue
435503	Kidney Acquisition Contra-Rev	KidAcq Con	Kidney acquisition (contra-revenue)	Revenue
435510	Inpatient - University	InP-Univ	Revenue from Inpatient Hospital charges when patient has University Insurance plan	Revenue
435511	Inpatient-no insurance	InP-NoIns	Revenue from inpatient hospital charges when patient has no insurance.	Revenue
435512	Inpatient-tradit'n'l commercial	InP-Trad	Revenue from inpatient hospital charges when patient has traditional commercial insurance.	Revenue
435513	Inpatient-medicare	InP-MedCar	Revenue from inpatient hospital charges when patient has Medicare.	Revenue
435514	Inpatient-medicaid	InP-MedCad	Revenue from inpatient hospital charges when patient has Medicaid.	Revenue
435515	Inpatient-contract 3rd party	InP-3rdPty	Inpatient hospital income from a third-party contract.	Revenue
435516	Inpatient HPA Revenue Reclass	InptHPARev	Inpatient HPA Revenue Reclass	Revenue
435517	Inpatient - Self PrePay	InP-Self	Inpatient - Self PrePay	Revenue
435519	Inpatient - Other Government	InP-OthGov	Revenue from Inpatient Hospital charges when patient has other government insurance plan.	Revenue
435520	Outpatient - University	OutP-Univ	Revenue from outpatient hospital charges when patient has University Insurance plan	Revenue
435521	Outpatient-no insurance	OutP-NoIns	Revenue from outpatient hospital charges when patient has no insurance.	Revenue
435522	Outpatient-tradition insurance	OutPat-Ins	Revenue from outpatient hospital charges when patient has traditional commercial insurance.	Revenue
435523	Outpatient-medicare	OutP-MdCar	Revenue from outpatient hospital charges when patient has Medicare.	Revenue

435524	Outpatient-medicaid	OutP-MdCad	Revenue from outpatient hospital charges when patient has Medicaid.	Revenue
435525	Outpatient-contracted 3d party	OutP-3rdP	Outpatient hospital income from a third-party contract.	Revenue
435526	Outpatient-clinic	OutP-Clin	Outpatient-clinic	Revenue
435527	Outpatient - Self PrePay	OutP- Self	Outpatient - Self PrePay	Revenue
435528	Intra-Hosp Pat Revenue	Intra-Hosp	Intra-Hospital Patient Revenue	Revenue
435529	Outpatient - Other Government	OutP-OthGo	Revenue from outpatient hospital charges when patient has other government insurance plan.	Revenue
435530	Emergency - University	Em-Univ	Revenue from emergency room charges when patient has University Insurance plan.	Revenue
435531	Emergency -no insurance	Em-NoIns	Revenue from emergency room charges when patient has no insurance.	Revenue
435532	Emergency-tradition commercial	Em-TradCom	Revenue from emergency room charges when patient has traditional commercial insurance.	Revenue
435533	Emergency - Medicare	Em-medicar	Revenue from emergency room charges when patient has Medicare.	Revenue
435534	Emergency-medicaid	EMmedicaid	Revenue from emergency room charges when patient has Medicaid.	Revenue
435535	Emergency-contracted 3rd party	Em-3rdPty	Emergency room income from a third-party contract.	Revenue
435536	Outpatient HPA Revenue Reclass	OutptHPARe	Outpatient HPA Revenue Reclass	Revenue
435537	Emergency - Self PrePay	EM - Self	Emergency - Self PrePay	Revenue
435539	Emergency - Other Government	Em-OthGov	Revenue from emergency room charges when patient has other government insurance plan.	Revenue
435542	Non Taxable-pharmacy sales	NTx-Pharm	Non Taxable pharmacy sales	Revenue
435546	Emergency HPA Revenue Reclass	EmerHPARev	Emergency HPA Revenue Reclass	Revenue
435691	Pharmacy billing slips	PharmBill	Pharmacy billing slips	Revenue
435731	Landmark Lab patient revenue	landmark l	Landmark Lab patient revenue	Revenue
435741	Pharmacy Rev-empl p/r deductio	Phar p/r d	Pharmacy revenue from employee payroll deduction	Revenue
435800	FRA Revenue	FRA Revenu	FRA Revenue	Revenue
435850	Prior period adjustment-Hospit	pr per adj	Prior period adjustment-Hospital	Revenue
436000	Non Taxable-Prof Fee Collectio	NTaxProfFe	Non-taxable sales - University Physicians professional fee collection	Revenue
436010	Non Taxable-Departmental Distr	NTxDeptDis	Non-taxable sales - Medical School departments' share of University Physicians collections	Revenue
436020	Non Taxable-OH Distributions	NTxOHDist	Non-taxable sales - Overhead paid by departments for University Physicians cost of operations	Revenue
436025	Non-tax bad debt recovery Hosp	bad debt r	Non-taxable sales - University Physicians bad debt recovery	Revenue
436030	Non Taxable-Dean Distribution	NTxDeanDis	Non-taxable sales - Medical School Dean's share of University Physicians collections	Revenue
436040	Non Taxable-Lab Income	NTxLabInc	Non-taxable sales - University Physicians laboratory income	Revenue
436050	Non Taxable - PhD Income	NTxPhDInc	Non-taxable sales - University Physicians PhD fee income	Revenue
436060	Non Taxable - Special Contract	NTxSpecCon	Non-taxable sales - University Physicians special contracts	Revenue
436070	Non Taxable - Other Coll/Contr	NTxOther	Non-taxable sales - University Physicians other income/contracts (medical records, depositions, outside contracts)	Revenue
436080	Non Taxable - Capitation Incom	NTxCapInc	Non-taxable sales - University Physicians HMO capitation income	Revenue
436090	Non Taxable - Non Plan Income	NTxNPInc	Non-taxable sales - University Physicians non-plan income	Revenue
436120	Non Taxable-Physician Back Tax	NTxBackTx	Non Taxable - physician back tax	Revenue
436130	Non Taxable - Trust Transfers	NTxTrust	Non Taxable - trust transfers	Revenue
436140	Non-Tax Medicaid Disproportion	MediDisp	Non-Taxable Medicaid Disproportionate Share	Revenue
440001	Interest on notes receivable	Int-N/R	Interest income on student loans and other notes receivable	Revenue
440100	Interest cxld-total cancell	Int-cxld	Interest income on notes receivable - cancellation	Revenue
440150	Interest Cxld-Partial Cancel	Int-PrtCxl	Interest Cancelled-Partial Cancellation	Revenue
440200	Interest notes rec - collected	Int-NRColl	Interest income on notes receivable - other	Revenue
440300	Interest-notes rec-teach canc<	Int-N/RTch	Interest income on notes receivable - teach cancellation	Revenue
440400	Interest -notes rec-head start	Int-N/RHS	Interest income on notes receivable - head start program	Revenue
440500	Interest-notes rec-law enforce	Int-N/RLaw	Interest income on notes receivable - law enforcement	Revenue
440600	Interest-notes rec-teach-subj	Int-N/RSub	Interest income on notes receivable - teachers subject	Revenue
440650	Interest-notes rec-military	Int-NRMil	Interest income on notes receivable - military	Revenue
440700	Interest-notes rec-nurse/medte	Int-N/RNur	Interest income on notes receivable - nurses/medical technicians	Revenue

440800	Interest-notes rec-peace corps	Int-N/RPea	Interest income on notes receivable - peace corps	Revenue
440900	Interest-not rec-child/fam/ear	Int-N/RFam	Interest income on notes receivable - child/fam/early	Revenue
441000	Principal-not rec-teach canc>	Pr-N/RTch	Loan principal repayment - notes receivable - teach cancellation	Revenue
441020	Principal-notesrec-teacherPreK	PrNR/PreK	Loan principal repayment - notes receivable - Teacher Pre-Kindergarten	Revenue
441100	Principal-notes rec-head start	Pr-N/RHS	Loan principal repayment - notes receivable - head start	Revenue
441200	Principal-notes rec-law enforc	Pr-N/RLaw	Loan principal repayment - notes receivable - law enforcement	Revenue
441220	Principal-notes rec-Pub Defend	PrNR/PubDe	Loan principal repayment - notes receivable - Public Defender	Revenue
441230	Principal-notesrec-FireFighter	PrNR/Firef	Loan principal repayment - notes receivable - Fire Fighter	Revenue
441300	Principal-notes rec-teach-cert	Pr-N/RCert	Loan principal repayment - notes receivable - teacher certification	Revenue
441400	Principal-notes rec-nurse/medt	Pr-N/RNurs	Loan principal repayment - notes receivable - nurse/medical technicians	Revenue
441450	Principal-notes rec-SpeechPath	PrNR/Spec	Loan principal repayment - notes receivable - Speech Pathologist	Revenue
441460	Principal-notes rec-Tribal Col	PrNR/Triba	Loan principal repayment - notes receivable - Tribal College	Revenue
441470	Prin nts rec-Nurse Faculty NFL	PrNR/NuNFL	Loan Principal Repayment - Notes Receivable - Nurse Faculty NFL	Revenue
441471	Int Cancel -Nurse Faculty NFL	InCa/NuNFL	Interest Cancellation - Nurse Faculty NFL	Revenue
441475	Prin nts rec-Nurse Faculty AFL	PrNR/NuAFL	Loan Principal Repayment - Notes Receivable - Nurse Faculty AFL	Revenue
441476	Int Cancel -Nurse Faculty AFL	InCa/NuAFL	Interest Cancellation - Nurse Faculty AFL	Revenue
441500	Principal-notes rec-peace corp	Pr-N/RPeac	Loan principal repayment - notes receivable - peace corp	Revenue
441520	Principal-notes rec-Librarian	PrNR/Libra	Loan principal repayment - notes receivable - Librarian	Revenue
441600	Principal-notes rec-chld/fam/e	Pr-N/RFam	Loan principal repayment - notes receivable - child/family/early	Revenue
441650	Principal-notes rec-military	Pr-NRMil	Loan principal repayment - notes receivable - military	Revenue
441700	Principal-other	Pr-Other	Loan principal repayment - other	Revenue
<b>450000</b>	<b>Internal sales &amp; services</b>	<b>Inter S&amp;S</b>	<b>Internal Sales &amp; Services</b>	<b>Revenue</b>
450010	Suspense items-feeders	Susp-feed	Suspense items - feeders	Revenue
450020	Employee Contribution	EmpleeCon1	Employee Contributions	Revenue
450022	Employee Contributions - HSA	EmpContHSA	Employee Contributions - Health Savings Account	Revenue
450030	Employer Contribution	EmplerCon1	Employer Contributions	Revenue
450035	Flat Rate Allocation	FlatRtAllo	Amounts received from the Flat Rate Benefit charge	Revenue
450040	Employer Contrib - Retirement	EmpContrR	Employer Contributions to Retirement Fund	Revenue
450041	Employee Contrib - Retirement	EmplContr	Employee Contributions to Retirement Fund	Revenue
450045	Benefit Contrib Carryforward	ContCarry	To record the remaining balance collected as a result of the flat rate benefit plan	Revenue
450046	Employee Contribution OPEB	Em ConOPEB	Employee Contribution Other Post Employment Benefits	Revenue
450047	Employer Contribution OPEB	Er ConOPEB	Employer Contribution Other Post Employment Benefits	Revenue
450050	Hospital Rebillings	Hosp Rebil	Hospital Rebillings	Revenue
450060	Upfront Assessments - Gifts	AssessGift	Revenue account for the upfront assessment on all gifts to support endowment administration and development activities.	Revenue
450200	Lab collections	Lab Collec	Lab collections	Revenue
450300	Internal non plan	Int N-Plan	Internal non plan revenues	Revenue
450500	Pharmacy	Pharmacy	Pharmacy	Revenue
450800	Related party revenue	RelPartRev	Related party revenue	Revenue
452000	Hospital support for prof	Hsp Supt	Hospital support for professional services	Revenue
452100	Salary guarantee	Salary Gua	Salary guarantee	Revenue
452200	Salary Guarantee - Department	SalGuarDpt	Salary Guarantee - Department	Revenue
452300	Salary Guarantee - Schl of Med	SalGuarSOM	Salary Guarantee - School of Medicine	Revenue
460001	Revenue deductions	Rev-Deduc	Any refund of sales or revenue which were previously recorded as either Sales of Auxiliary Enterprises/Educational Activities or Miscellaneous Revenue. These accounts should be used only when a department desires to maintain accountability for revenue reductions. Otherwise, any refunds should be charged against the revenue account which was credited on the original sale.	Revenue

463000	Revenue deduct-non-taxable	Rev-DedNTx	Revenue deduction - nontaxable	Revenue
464000	Revenue deduct-depart patient	Rev-DedPat	Revenue deduct-depart patient	Revenue
467000	Revenue Deduct - Charity Care	Rev Ded-CC	Revenue Deduction - Charity Care	Revenue
470000	Endowment income	Endowment	Income from investment of the principal of endowment and similar funds	Revenue
470100	Endowment income-balanced pool	End Inc ba	Endowment income from investments in balanced endowment pool at Mellon Trust	Revenue
470200	Endowment income - fixed pool	End Inc fi	Endowment income from investments in fixed endowment pool at Mellon Trust	Revenue
470300	Endowment-Monthly Spend Distr	EndowDistr	Endowment income from the monthly income distribution of the endowment pool. In June 2012, the Board of Curators revised a policy regarding the management of balanced pool endowments. The objective is to provide income for expenditure while preserving the purchasing power of the endowment principal. In order to meet the objective, the balanced pool distributes 4.5% annually of the trailing 28 quarter average of the balanced pool's market value.	Revenue
470350	Endowment Management Fee	EndMngtFee	Endowment Management Fee - for 1% annual fee on endowments	Revenue
470400	Endowment income -state match	EI St Matc	Endowment income from investment of the state match portion of an endowment approved for the Missouri Endowed Chair and Professorship Program.	Revenue
470500	Endowment income -sep invested	EI Sep Inv	Endowment income from investment of separately invested endowments. These include unitrusts, life income, and other separately invested endowments held at Bank of America.	Revenue
470600	Invest Income-Spec Instruction	InvSp Inst	Endowment income - Special Instructions endowment investments bank account at Mellon Trust	Revenue
470700	Endow Income-Pooled Income Fnd	EI PIF Inc	Endowment income - Pooled Income Fund	Revenue
470800	Endow Income-Commingled Muni	EI Com Mun	Endowment income - Commingled Municipals Endowment Pool	Revenue
470900	Endow Inc- U S Government Pool	EI US Gov	Endowment income - U S Government Endowment Pool	Revenue
470950	Endowment Income - Fd Trusts	End Inc Tr	Endowment Income - Funds Held in Trusts	Revenue
475000	Investment income	Investment	Income from the investment of cash and cash equivalents temporarily held by the University	Revenue
475100	Investment income-general pool	InvInc gen	Income from investment in the University's general pool of investments.	Revenue
475150	Investment Income-Gen Pool Bal	InvInc bal	Investment Income - General Pool Balanced	Revenue
475400	Investment inc-mineral rights	Inv Inc mi	Investment income-mineral rights	Revenue
475500	Investment inc-retirement fund	Inv Inc Re	Income from investment of the principal of retirement funds at Mellon Trust.	Revenue
475550	Investment Inc OPEB Fund	InvIncOPEB	Income from investment of the Other Post Employment Benefit funds	Revenue
475600	Real gain(loss)-sale of invest	Real g/l-s	Realized gain or loss from the sale of investments	Revenue
475650	Realize Gain/Loss-Gen Pool Bal	RI G/L GPB	Realized Gain (Loss) - General Pool Balanced	Revenue
475700	Unrealized gain(loss)	UnrealG/L	Unrealized gain or loss is difference between the cost and current market value of investments on any particular date.	Revenue
475750	Unreal gain(loss)-Gen Pool Bal	Unreal GPB	Unrealized Gain (Loss) - General Pool Balanced	Revenue
475800	Derivative Gain/Loss	DerivatG/L	Derivative Gain/Loss	Revenue
<b>480001</b>	<b>Gift income</b>	<b>Gift Incom</b>	<b>Cash gifts to the University &amp; Budget Pool</b>	<b>Revenue</b>
480050	Gifts - Pending	Gfts-Pend	Gifts - Pending	Revenue
480150	Gifts - Bequests	Gf-Beq	Gifts - Bequests	Revenue
480250	Gifts - In-Kind	Gft-InKind	In Kind Gifts - Non cash gifts received by the university.	Revenue
490000	Grants - federal	Grants-Fed	Grants and contracts from Federal Government Agencies	Revenue
<b>490001</b>	<b>Grants and Contracts</b>	<b>GrtsContra</b>	<b>Grants &amp; Contracts - Budget Only</b>	<b>Revenue</b>
490500	Grants - Federal Pell Grants	FedPell	Grants from Office of Education for Pell Grants	Revenue
491000	Grants - state	Grants-Sta	Grants and contracts from State of Missouri	Revenue
492000	Grants - other gov't	Grants-Oth	Grants and contracts from other state governments	Revenue
493001	Non-governmental grants	Non-govern	Grants and contracts from non governmental sources including businesses, organizations, and other individuals	Revenue
493200	Grants-businesses-cash	Grants- Bu	Grants -businesses -cash	Revenue
493600	Grants-other foundations	Gr-Oth-Fnd	Grants -other foundations	Revenue
493700	Grants-other organization-cash	Gr-Org-C	Grants -other organization -cash	Revenue

<b>494001</b>	<b>Misc Revenue</b>	<b>Misc Reven</b>	<b>Revenue from other sources which cannot be readily categorized as applicable to one of the other revenue subcodes available</b>	<b>Revenue</b>
494050	Other Non-Operating Rev & Exp	OthNonOpRE	To be used at Year End Only by accounting offices or controller's office.	Revenue
495000	Misc Revenue-non taxable	MRev-NTx	Revenue from other sources which cannot be readily categorized as applicable to one of the other revenue accounts available	Revenue
495050	Royalties	Royalties	Non taxable miscellaneous revenue -royalties	Revenue
495060	Broadcast Rights	Broadcast	Non taxable miscellaneous revenue -Broadcast Rights	Revenue
495200	Non tax misc rev-commissions	NTxMRComm	Non taxable miscellaneous revenue-sales commissions	Revenue
495300	Non tax misc rev-rental income	NTxMRRent	Non taxable miscellaneous revenue-rental income	Revenue
495450	Bookstore Credit Card NT Rev	Bk CC Rev	Non-taxable revenue - credit card funding - Bookstore Only	Revenue
495500	Non tax m r-service & repairs	NTxMRRep	Non taxable miscellaneous revenue-service & repair fees	Revenue
496200	Non tax m r-finance services	NTxMRFinSv	Non taxable miscellaneous revenue-finance services	Revenue
496500	Rebates - Hospital	Rebates-H	Rebates received by Hospital	Revenue
497000	Study Abroad Revenue	Study Abro	Revenue related to the Study Abroad Program	Revenue
499100	Recov of F & A-applicable f&a	RecovAppl	Recovery of costs incurred in connection with sponsored programs for common or joint objectives	Revenue
501000	Equipment assets offset	Eqp offset	Equipment assets offset account for Asset Management	Revenue
501500	Equipment in Process Offset	EIP OFFSET	Equipment in process assets offset account for Asset Management	Revenue
501600	Software assets Offset	Sft Offset	Software assets offset account for Asset Management	Revenue
501650	Software in Process Offset	SIP offset	Software in Process assets - offset account for Asset Management	Revenue
502000	Building, Infra, CIP offset	BIC offst	Building, Infra, CIP offset account for Asset Management	Revenue
503000	Land offset	Land offs	Land offset account for Asset Management	Revenue
504000	Library Books offset	Libr offst	Library Books offset account for Asset Management	Revenue
505000	Livestock offset	Lvsk offst	Livestock offset account for Asset Management	Revenue
505500	Artwork offset	art offst	Artwork offset account for Asset Management	Revenue
506000	Retire of Bond Indebtedness	Ret Bd Ind	Retirement of Bond Indebtedness	Revenue
506001	Retire of Notes Indebtedness	RetNtsInd	Retirement of Notes Indebtedness	Revenue
506002	Retire of Capital Lease Indebt	RetCapLInd	Retirement of Capital Leases Indebtedness	Revenue
600000	Cost of Goods Sold	Cogs	Cost of Goods Sold - All purchases for resale by auxiliary enterprises, service operations, and other recharge centers and operations.	Expenditure
600100	COGS Animals	COGSanimal	Cost of Goods Sold - Animals	Expenditure
600110	Research Animals-Feed	Res An Fee	Cost of Goods Sold - Research Animals - Feed	Expenditure
600120	COGS-Research Animals Bedding	Res An Bed	Cost of Goods Sold - Research Animals - Bedding	Expenditure
600130	COGS-Research Animal Drugs	Res An Drg	Cost of Goods Sold - Research Animals - Drugs	Expenditure
600140	COGS-Research Animal Misc	Res An Mis	Cost of Goods Sold - Research Animals - Miscellaneous	Expenditure
600400	COGS Calendars	COGSscalend	Cost of Goods Sold - Calendars	Expenditure
600500	COGS Clothing	COGSclothi	Cost of Goods Sold - Clothing	Expenditure
600700	COGS Commissioned item	COGScommis	Cost of Goods Sold - Commissioned Item	Expenditure
600800	COGS Computer supplies	COGScmpsup	Cost of Goods Sold - Computer Supplies	Expenditure
600900	COGS Contacts	COGScontac	Cost of Goods Sold - Contacts	Expenditure
601100	COGS Custom publishing	COGSpublis	Cost of Goods Sold - Custom Publishing	Expenditure
601200	COGS Demos	COGSdemos	Cost of Goods Sold - Demos	Expenditure
601300	COGS Food	COGSfood	Cost of Goods Sold - Food	Expenditure
601400	COGS Freight	COGSfreigh	Cost of Goods Sold - Freight	Expenditure
601500	COGS General books	COGSgnbook	Cost of Goods Sold - General Books	Expenditure
601600	COGS Gifts	COGSgifts	Cost of Goods Sold - Gifts	Expenditure
601700	COGS Glasses	COGSglasse	Cost of Goods Sold - Glasses	Expenditure
601800	COGS Graduation	COGSgradua	Cost of Goods Sold - Graduation	Expenditure
601900	COGS Greeting cards	COGSgreetc	Cost of Goods Sold - Greeting Cards	Expenditure
602000	COGS Health and beauty	COGShealth	Cost of Goods Sold - Health and Beauty	Expenditure
602100	COGS Horticulture	COGSshortic	Cost of Goods Sold - Horticulture	Expenditure
602200	COGS Jewelry	COGSjewelr	Cost of Goods Sold - Jewelry	Expenditure
602400	COGS Low vision	COGS Low v	Cost of Goods Sold Low vision	Expenditure

602500	COGS Magazines	COGS Magaz	Cost of Goods Sold - Magazines	Expenditure
602600	COGS Medical instruments	COGS Medic	Cost of Goods Sold - Medical Instruments	Expenditure
602700	COGS Medical reference	COGSmedref	Cost of Goods Sold - Medical Reference	Expenditure
602800	COGS New Text purchases	COGSnewtxt	Cost of Goods Sold - New Text Purchases	Expenditure
603000	COGS Paper	COGSpaper	Cost of Goods Sold - Paper	Expenditure
603100	COGS Printing	COGSprinti	Cost of Goods Sold - Printing	Expenditure
603300	COGS Record/cassette/cd	COGSscas/cd	Cost of Goods Sold - Record/Cassette/Compact Disc	Expenditure
603500	COGS Shrinkage	COGSshrink	Cost of Goods Sold - Shrinkage	Expenditure
603600	COGS Site licenses	COGSlicens	Cost of Goods Sold - Site Licenses	Expenditure
603700	COGS Software	COGSsoftwa	Cost of Goods Sold - Software	Expenditure
603750	COGS Games	COGSgames	Cost of Goods Sold - Games	Expenditure
603800	COGS Supplies	COGSsuppl	Cost of Goods Sold - Supplies	Expenditure
604000	COGS Used Text purchases	COGSusedtx	Cost of Goods Sold - Used Text Purchases	Expenditure
604100	COGS Electronics	COGSelectr	Cost of Goods Sold - Electronics	Expenditure
604110	COGS Medical Clothing	COGSMedCL	Cost of Goods Sold - Medical Clothing	Expenditure
604120	COGS Hardware	COGSHard	Cost of Goods Sold - Hardware	Expenditure
604130	COGS Telecommunications	COGSTele	Cost of Goods Sold - Telecommunications	Expenditure
604140	COGS Service Parts	COGSPart	Cost of Goods Sold - Service Parts	Expenditure
<b>700000</b>	<b>S&amp;W-Budget Pool</b>	<b>S&amp;W</b>	<b>Salary &amp; Wages Budget Pool Commitment Control</b>	<b>Expenditure</b>
701000	Tenure/Tenure-Track Faculty	S&W-Rank F	Salary & Wages -Benefit Eligible Ranked Faculty (tenure & tenure track) is defined as the following titles: Professor, Associate Professor, Assistant Professor, Curator Teaching Professor, Curators Professor & Distinguished Professor	Expenditure
701500	Ben Eligible Faculty excl TNR	S&W - Other F	Salary & Wages -Benefit eligible ranked Non Tenure Track faculty and other benefit eligible academic titles that are NOT ranked but are considered faculty (e.g., Instructor, Lecturer, Adjuncts, and Visiting.)	Expenditure
702500	Ben Elg Academic (Non-Faculty)	S&WOtherAc	Salary & Wages - Benefit eligible academic appointments not considered Faculty (e.g., Research Associate, Post Docs & Research Scientist)	Expenditure
703500	Non-Ben Elg Faculty excl TNR	S&W AdjFac	Salary & Wages -Non Benefit eligible ranked Non Tenure Track faculty and other non benefit eligible academic titles that are NOT ranked but are considered faculty (e.g., Instructor, Lecturer, Adjuncts, and Visiting.)	Expenditure
703800	Non-Ben Elg Acad (Non-Faculty)	S&WothNonA	Salary & Wages - Non benefit eligible academic appointments not considered Faculty (e.g., Research Associate, Post Docs & Research Scientist)	Expenditure
704000	Student Faculty (Grads)	S&W-StFac	Salary & Wages - Graduate students that are performing professional graduate level academic work (e.g., GRAs & GTAs)	Expenditure
705000	Benefit Eligible Staff	S&W-Adm	Salary & Wages - Benefit eligible staff including academic administrator titles	Expenditure
705300	S&W-Capitalized Costs	S&W-Capita	Salary & Wages-Capitalized Costs	Expenditure
705500	Non-Benefit Eligible Staff	S&WPT	Salary & Wages -Non benefit eligible staff including academic administrator titles.	Expenditure
707100	Non-Academic Student Employees	S&W-StuEmp	Salary & Wages - Student employees performing undergraduate level work (e.g., Student Assistant, Student Teaching Assistant & Student Research Assistant.)	Expenditure
708000	S&W-Other	S&W-Other	Additional Pay that is not retirement eligible and is usually a one time payment (e.g., AWD, TVS).	Expenditure
708050	S&W - Overtime	S&WOvertim	Salary & wages for Overtime pay.	Expenditure
708100	S&W-Accrued salary	S&W-Acc Sa	Salary earned and payable but not yet paid.	Expenditure
708200	S&W-Accrued vacation	S&W-Acc Va	Vacation earned and payable but not yet used	Expenditure
708350	S&W - Purchased Faculty Time	S&WPurchFa	Salary and wages for faculty time purchased from a company or agency outside the university. Primarily used by KCITY Medical School.	Expenditure
708400	MPP Incentive Pay	PIncen Pay	Physician Practice Plan Incentive Pay that is NOT retirement eligible.	Expenditure
708425	Incentive Pay Other	Incen Pay	Incentive Pay that is NOT retirement eligible and paid to either faculty or staff.	Expenditure
708450	S&W - Purchased Staff Time	S&WPurchSt	Salary and wages for staff time purchased from a company or agency outside the university. Primarily used by Hospital.	Expenditure

<b>710000</b>	<b>Staff Benefits</b>	<b>Staff bene</b>	<b>University staff benefits expenses associated with S &amp; W expenses. Includes retirement (University, state, civil service and federal); FICA; medical, dental and life insurance programs; unemployment and workers' compensation; long term disability; and University annuity plans.</b>	<b>Expenditure</b>
710025	Flat Rate Benefits	FlatRt Ben	University staff benefit expenses for flat rate allocaton to eligible employees.	Expenditure
710050	FICA Benefits	FICA Ben	University staff benefit expenses for FICA	Expenditure
710700	SB-Capitalized Costs	SB-Capital	Staff Benefits -Capitalized Costs	Expenditure
712000	SB-Accrued benefits	SB-Accr Be	Staff Benefits-Accrued benefits	Expenditure
714000	SB-Educational assist-summer	SB-EdSum	Staff Benefits - Educational assistance-summer is 75% educational fee remission for credit courses granted to full-time employees as defined in the Personnel Policy Manual.	Expenditure
714100	SB-Educational assist-fall	SB-EdFall	Staff Benefits - Educational assistance-fall is 75% educational fee remission for credit courses granted to full-time employees as defined in the Personnel Policy Manual.	Expenditure
714200	SB-Educational assist-winter	SB-EdWin	Staff Benefits - Educational assistance-winter is 75% educational fee remission for credit courses granted to full-time employees as defined in the Personnel Policy Manual.	Expenditure
714300	SB-Depend Educ Assist-Summer	SB-DepSumm	Staff Benefits - Dependent Educational Assistance - Summer	Expenditure
714400	SB-Depend Educ Assist-Fall	SB-DepFall	Staff Benefits - Dependent Educational Assistance - Fall	Expenditure
714500	SB-Depend Educ Assist-Winter	SB-DepWntr	Staff Benefits - Dependent Educational Assistance - Winter	Expenditure
715000	SB-Moving expense	SB-Moving	Staff Benefits - Moving expenses as defined in the Personnel Policy Manual, not to exceed 10% of the employee's annual salary or the actual cost of moving, whichever is less.	Expenditure
716000	SB-In kind room & board	SB-KindR&B	Staff Benefits - In kind room & board	Expenditure
717000	SB-Vacation liability	SB-Vac lia	Staff Benefits - Vacation liability	Expenditure
718000	SB-Other	SB-Other	Staff Benefits - Other	Expenditure
<b>720001</b>	<b>Department operating expense</b>	<b>Dept Op Ex</b>	<b>Includes business travel, staff training, postage, telephone and fax, marketing and advertising, insurance, copy services, supplies, dues and memberships, computer expenses, non-capital equipment, rent or lease of office equipment, crop expense, and professional services.</b>	<b>Expenditure</b>
721000	Business travel	Bus Travel	Business travel	Expenditure
721350	Study Abroad Travel Expenses	Stdy Ab Ex	Travel Expenditures related to the Study Abroad Program	Expenditure
721400	Bus travel-job candidate exp	Bus Tr-Job	Includes any travel-related expense for University of Missouri job candidates. Typical expenses are air, train, and bus fares; car rental, taxi, and limousine; and meals, lodging, tips, and other related travel expenses.	Expenditure
721410	Charter Travel	Chart	Includes expenses for charter air and bus travel, primarily used by Intercollegiate Athletics department.	Expenditure
721420	Commercial Travel	Commer	Includes expenses for commercial air and bus travel, primarily used by the Intercollegiate Athletics department.	Expenditure
721430	Team Travel	Team	Includes expenses for meals, lodging, and air/bus travel for athletic teams, primarily used by the Intercollegiate Athletics department.	Expenditure
721440	SEC/NCAA Travel	SEC/NCAA	Includes expenses for meals, lodging, and air/bus travel for athletic teams when playing in SEC/NCAA events, primarily used by the Intercollegiate Athletics department.	Expenditure
721450	Recruiting Travel	Recruit	Includes expenses for meals, lodging, transportation, and other miscellaneous expenses incurred while recruiting athletes, primarily used by the Intercollegiate Athletics department.	Expenditure
721460	Public Relations	PR	Includes expenses for meals, lodging, transportation, and other miscellaneous travel expenses incurred by employees while performing public relations and good will activities for the University. Primarily used by the Intercollegiate Athletics department.	Expenditure
721700	Business mtg exp-food catering	Bus cateri	Includes catering (food) expenses for business meetings.	Expenditure
721850	Bus Mtg Exp-Non Medicare Allow	Non Med Al	HOSPT ONLY - Includes non Medicare allowable meeting expenses.	Expenditure



721900	Business travel A-21 exclusion	Bus A-21 E	Includes expenses for travel via chartered aircraft in excess of the cost of allowable commercial airfare; candidate spouse expenses; group meals, etc., for recruiting purposes; all receptions; travel expenses for student recruitment; travel and subsistence costs of trustees (curators) regardless of the purpose of the trip; that portion of the cost of institution-furnished autos that relate to personal use by employees (including transportation to and from work).	Expenditure
722000	Training & Development	Training	Includes expenses for faculty/staff training and development.	Expenditure
722600	F/S trng & dev A-21 exclusion	S Tr A-21	Faculty/staff training and development.	Expenditure
723000	Postage/Shipping & Delivery	Postage Sv	Postage/delivery services, including rental of postage meters.	Expenditure
723250	Bookstore Courier Services	Bk Courier	Courier charges for internal customers - Bookstore Only	Expenditure
723450	Bookstore Shipping Charges	BkShipping	Shipping charges for external customers - Bookstore Only	Expenditure
723500	Postage A-21 exclusion	Post A-21	Includes costs for postage that relates to meetings and conferences with the primary purpose of lobbying, fund raising, alumni activities, or any other activity identified as unallowable.	Expenditure
723600	Federal Penalty Mail	FedPenMail	Federal Penalty Mail	Expenditure
724000	Telephone/fax services	Tele/fax	Telephone (local) line/equipment expenses.	Expenditure
724050	Telephone/fax Services No FA	TeleNoFA	Telephone and Fax Services not considered in the F&A calculation	Expenditure
724500	Cell/Data/Pager charges	cell phone	Cellular phone, data plan and pager expenses	Expenditure
724900	Telephone A-21 Exclusion	Tel A-21 E	Includes costs for communication for meetings and conferences with the primary purpose of lobbying, fund raising, alumni activities, or any other activity identified as unallowable.	Expenditure
725000	Marketing/advertising expense	MarketAdv	Marketing and advertising expenses including advertising for bids, "help wanted", special events, solicitations, exhibits, and radio and TV promotions.	Expenditure
725500	Marketing A-21 exclusion	MarketA21	Includes production and distribution of magazines, newsletters, radio and TV programs, direct mail, and exhibits, unless directly related to the performance of a sponsored research program, and purchase of promotional items.	Expenditure
726000	Insurance	Insurance	Insurance expenses including premiums and commission costs for buildings, improvements, autos, special events, business interruptions, payments to outside vendors, and charges allocated internally to self-insurance reserves.	Expenditure
726100	Insurance A-21 exclusion	Ins A-21 E	Includes insurance expenses for receptions, picnics, commencement and convocations; and exhibit space at conventions, conferences, and trade shows.	Expenditure
727000	Copy Service	Copy Serv	Includes expenses for publishing/printing and reproduction. This includes paper	Expenditure
727300	Copy service A-21 exclusion	CpySrv-A21	Includes student publications, commencement programs, brochures, etc, for the recruitment of students, alumni and development activities, and anything for the promotion of the institution and its programs.	Expenditure
728000	Business Meeting Expense	BusMtgExp	Expenditures relating to the cost of a business meeting including room rental, equipment rental, catering, and other related expenses.	Expenditure
730000	Supplies	Supplies	Supply expenses for office, instruction, research, and non-medical items including pens, pencils, paper clips, subscriptions to newspapers, periodicals, magazines and journals, and forms.	Expenditure
730100	Office supplies - HOSPT	Office Sup	HOSPT ONLY - Office supplies	Expenditure
730130	Container Demurrage - HOSPT	Demurrage	HOSPT ONLY - Demurrage Expenses	Expenditure
730150	Inventory Adjustment	Inventory	Inventory adjustment expenses, used primarily by the University Bookstore.	Expenditure
730200	Subscription,book,period HOSPT	Subscripti	HOSPT ONLY - Includes expenses for subscriptions, books, and periodicals.	Expenditure
730300	Instructional supplies	InstrSupp	Expenses for instructional supplies.	Expenditure
730400	Athletic supplies	Athlet Sup	Expenses for athletic supplies.	Expenditure
730450	Recruiting Supplies	Recruiting	Expenses for recruiting supplies.	Expenditure
730500	Lab supplies	Lab Suppli	Expenses for lab supplies.	Expenditure
730550	Lab Blood Supplies	LabBldSupp	Expenses for lab blood supplies	Expenditure
730700	Training supplies	Trng Sup	Expenses for training supplies.	Expenditure
730800	Uniforms	Uniforms 1	Expenses for uniforms.	Expenditure

730900	Fuel	Gas/Diesel	Fuel Expenses	Expenditure
731100	Fuel - off road	Fuel-OR	Off-Road Fuel Expenses	Expenditure
731300	Cleaning supplies	Clean supp	Expenses for cleaning supplies.	Expenditure
731400	Laundry supplies	Lndry Sup	Expenses for laundry supplies.	Expenditure
731500	Linen supplies	Linen Supp	Expenses for linen supplies.	Expenditure
731600	Shop supplies	Shop Suppl	Expenses for shop supplies.	Expenditure
731700	Research animals expense	Res Ani Ex	Expenses associated with obtaining and maintaining research/testing animals, including purchase, food, housing, etc.	Expenditure
731710	Research Animals - Feed	Re An Feed	Expenses for research animal feed.	Expenditure
731720	Research Animals - Bedding	Re An Bed	Expenses for research animal bedding.	Expenditure
731730	Research Animals Drugs	Rs An Drug	Expenses for research animal drugs.	Expenditure
731740	Research Animals Misc	Re An Misc	Miscellaneous research animal expenses.	Expenditure
731900	Food stores	Food-Misc	Includes miscellaneous expenses for food stores, used primarily by the Hospital, Auxiliaries, & Services Operations.	Expenditure
732000	Food stores - paper supplies	Food-Paper	Includes expenses for paper supplies for food stores, used primarily by the Hospital.	Expenditure
732100	Food stores - china/glassware	Food-China	Includes china/glassware expenses for food stores, used primarily by the Hospital.	Expenditure
732300	Food stores-baked goods HOSPT	Food-Baked	HOSPT ONLY - Expenses for baked goods for food stores	Expenditure
732400	Food stores - Produce HOSPT	Food-Prod	HOSPT ONLY - Expenses for produce for food stores	Expenditure
732500	Food store-dairy product HOSPT	Food-Dairy	HOSPT ONLY - Expenses for dairy products for food stores	Expenditure
732600	Food stores - groceries HOSPT	Food-Groc	HOSPT ONLY - Expenses for groceries for food stores	Expenditure
732800	Food stores - other	Food-Other	Other expenses for food stores, used primarily by the Hospital.	Expenditure
732900	Formula	Formula	HOSPT ONLY - Formula	Expenditure
733000	Meat/seafood - HOSPT	Meat/Sea	HOSPT ONLY - Expenses for meat/seafood	Expenditure
733100	Hospital supplies-medical item	HSup-Med	Expenses for hospital supplies (medical items), used primarily by the Hospital. If possible, please use a more specific supply expense account.	Expenditure
733150	IMPLANTS-Patient chargeable	Implants	IMPLANTS-Patient chargeable	Expenditure
733200	IV accessories	IV-Access	Expenses for IV accessories, used primarily by the Hospital.	Expenditure
733300	Surgical instruments	SurgInst	Expenses for surgical instruments, used primarily by the Hospital.	Expenditure
733400	Electrography supplies	ElectrSupp	Expenses for electrography supplies, used primarily by the Hospital.	Expenditure
733500	Cath lab theraputic supplies	CathLabSup	Expenses for cath lab theraputic supplies, used primarily by the Hospital.	Expenditure
733600	Reproduction supplies	ReprodSupp	Expenses for reproduction supplies, used primarily by the Hospital.	Expenditure
733700	Non-medical supplies	NonMedSupp	Expenses for non-medical supplies, used primarily by the Hospital	Expenditure
733800	Radiology supplies	RadioSupp	Expenses for radiology supplies, used primarily by the Hospital.	Expenditure
733810	Reproc Pt Chg Items	Reproc Pt	Reproc Pt Chg Items	Expenditure
733820	Special Order Patient Chargeab	Special Or	Special Order Patient Chargeab	Expenditure
733830	Disposable Patient Chg Items	Disposable	Disposable Patient Chg Items	Expenditure
733840	Pathology Charge Items	Pathology	Pathology Charge Items	Expenditure
733850	Resp Therapy Charge Items	Resp Thera	Resp Therapy Charge Items	Expenditure
733860	Pharmacy Charge Items	Pharm Chrg	Pharmacy Charge Items	Expenditure
733870	Drugs	Drugs	Drugs	Expenditure
733880	Radioactive Supplies	RadSuppl	Radioactive Supplies	Expenditure
733890	Custom Packs Expenses	Custom Pck	Custom Packs Expenses	Expenditure
733900	E & T course cost	E&TCourse	E & T course cost	Expenditure
734000	Photography dark room supplies	DarkRmSupp	Expenses for photography dark room supplies, used primarily by the Hospital.	Expenditure
734100	Supplies A-21 exclusion	Supp A-21	Includes supplies for commencement, convocations, receptions, alumni and development activities, student recruitment, flowers for individuals; tickets to shows, concerts, or sporting events for Advisory Councils, Boards and other guests; and promotional items such as memorabilia, souvenirs, etc.	Expenditure

738000	Dues/memberships	Dues/Membe	Expenses for employee and University dues/memberships to professional associations and other organizations.	Expenditure
739000	Computing expense	Computing	Computing expenses including all direct computer costs whether rebilled internally or purchased externally in the form of equipment rentals, forms, etc. Includes central processing unit costs; reports produced and printed; data entry; programming and analysis costs; inquiry terminal rental; microfiche; and personal computer supplies and hardware. If possible, please use a more specific computing expense account.	Expenditure
739300	Computer software HOSPT	Comp-Soft	HOSPT ONLY - Expenses for computer software.	Expenditure
739400	Network charges/Chargebacks	Network ch	Expenses for network charges.	Expenditure
739800	Contract/agreement/licen HOSPT	Cont/Agree	HOSPT ONLY - Expenses for contracts, agreements, and licenses.	Expenditure
739850	IT Maintenance Agreements	Con/AgNoFA	Software maintenance agreements to be used by campus IT departments only.	Expenditure
740100	Computers - Non Capital	CompNcap	Expenses for non-capital computers with a unit cost of less than \$5000 (\$2500 for Hospital).	Expenditure
740150	Software - Non-Capital	Softw-NonC	Expenses for non-capital software with a unit cost of less than \$100,000.	Expenditure
740300	Equipment - Non Capital	NCap	Expenses for non-capital equipment, with a unit cost of less than \$5000 (\$2500 for Hospital).	Expenditure
740400	Classroom Equip - Non Capital	classNcap	Expenses for non-capital classroom equipment, with a unit cost of less than \$5000 (\$2500 for Hospital).	Expenditure
740500	Laboratory - Non Capital	Lab NonCap	Expenses for non-capital laboratory equipment, with a unit cost of less than \$5000 (\$2500 for Hospital).	Expenditure
740600	Furniture - Non Capital	FurnNcap	Expenses for non-capital furniture, with a unit cost of less than \$5000 (\$2500 for Hospital).	Expenditure
740700	Vehicles/Field Equip- Non-Cap	Veh-NonCp	Expenses for non-capital vehicles and field and facility equipment, with a unit cost of less than \$5000 (\$2500 for Hospital).	Expenditure
740900	Misc Facilities Charges < 5000	Misc<5000	Miscellaneous Facilities Charges < 5000	Expenditure
741000	Crop expense	CropExp	Crop expenses including seeds, custom harvesting, irrigation supplies, fertilizer, and chemicals.	Expenditure
741100	Seeds	Seeds	Expenses for seeds.	Expenditure
741200	Custom harvesting	Custom Har	Expenses for custom harvesting.	Expenditure
741300	Irrigation supplies	Irrigation	Expenses for irrigation supplies.	Expenditure
741400	Fertilizer & chemicals	Fertilizer	Expenses for fertilizer and chemicals.	Expenditure
741500	Crop expense A-21 exclusion	CropExpA21	Crop expense A-21 exclusion	Expenditure
741600	Rent/Lease Equipment	RentEquip	Includes expenses for the use of equipment including office machines, farm equipment, trucks, films, and cylinders.	Expenditure
742000	Other misc expense	OthMiscEx	Includes expenses for items not otherwise classified or for charges which do not require classification by object, such as disbursement of agency funds.	Expenditure
742050	Write-off of Bonds	W/OBonds	Expense to write off system facilities revenue bonds by Controller's Office.	Expenditure
742060	Upfront Assessments - Gifts	AssessGift	Expense account for the upfront assessment on all gifts to support endowment administration & development activities.	Expenditure
742100	Interest expense-internal loan	Internal I	Interest expense on internal loans is a charge to system facilities operations when month-end cash balance is in a deficit position. The monthly investment income factor is used to calculate the amount of interest to charge.	Expenditure
742101	Vendor Discounts-Earned/Lost	Vend Disc	Vendor Discounts - Earned/Lost (discounts will be recorded as a negative expense within miscellaneous expenses rather than a miscellaneous revenue)	Expenditure
742200	Commissions	Commission	Commissions	Expenditure
742400	Guarantees/Options/Payouts	Gua/Opt/Pa	Guarantees/options/Payouts	Expenditure
742450	Inventor Royalty Payments	InvtRoyPmt	Inventor Royalty Payments	Expenditure
742600	Service charge	Svcs Chg	Service charge	Expenditure
742850	JCAHO Expenses	JCAHO	Expenses for Hospital to be JCAHO certified.	Expenditure
742860	Bad Debt Expense	BadDebtExp	Bad debt expense.	Expenditure
742900	FRA expense	FRA Expens	FRA expense	Expenditure
743000	Semester break expense	Sem Brk Ex	Semester break expense	Expenditure
743100	Field day	Field Day	Field day	Expenditure

743200	Awards	Awards	Expenses for awards including only special recognition awards to faculty, staff, and non-University recipients. Examples include length of service and staff recognition week awards. Regular employee compensation should be recorded in the 70XXXX account section and payments to students should be under Student Aid.	Expenditure
743300	Other dept exp A-21 exclusion	Other A-21	Other department expense A-21 exclusion	Expenditure
743450	Bookstore Obsolete Inv Pgm	BK Obs Inv	Revenue and expenses for \$5 book program - Bookstore Only	Expenditure
743600	Bank service charges	BankSrvChg	Bank service charges	Expenditure
743700	Credit card charges	CC Charges	Credit card charges	Expenditure
743800	Freight	Freight	Freight charges	Expenditure
743900	Gain/loss on credit requests	G/LCredReq	Expenses for gain/loss on credit requests.	Expenditure
743950	UBI Tax Expense	UBIT Exp	Unrelated Business Income Tax Expense	Expenditure
750000	Professional & Consult services	Prof/Con S	Expenses for professional and consulting services including payments to individuals and/or firms for professional advice, services, or opinions, in the form of fees based on contract or otherwise predetermined amounts or rates. Services must be provided by an entity outside of the University. Payment to University employees may not be included in this account.	Expenditure
750110	Prof & Consult Travel-Non Tax	Prof/ConNT	To be used for consulting travel that is paid on a reimbursement basis and is considered non-taxable (not 1099 reportable). This should only be used if the consultant provides actual receipts for the travel costs and is, therefore, reimbursed for actual travel costs and not on a per diem or flat rate basis. If reimbursing on a per diem or flat rate basis, it is considered consulting services and should be recorded in account 750000 and would be marked as taxable.	Expenditure
750120	Research Participant Fee	ResPartFee	Expenses for research participant fees that are paid to individuals who have consented to participating as a subject in a research project for a fee. <b>NOTE: Use of this PS account will restrict access to view detailed information about this expense through the Finance web application (PS Financial Reports, PS Search Options).</b>	Expenditure
750250	Contracted Services	ContractSv	Expenses for contracted services provided by entity outside of the University that are not considered professional or consulting services. Examples include Brinks, locksmiths, and recycling pick-up.	Expenditure
750700	Energy administration	Energy adm	This account is used to record the distribution of Energy Management Administration expenses at Columbia campus. Since this UMC department is a recharge operation, the income from the sales of utilities must cover the costs associated with Administration, and thus is distributed via a monthly allocation to each "revenue center" based on a predetermined percentage.	Expenditure
750800	Trash removal/hauling	Trash remo	Expenses for trash removal/hauling services provided by an entity outside of the University.	Expenditure
750900	Other professional fees	Other Prof	Includes payments for medical and dental services, legal fees and retainers, speaker honorariums, and actuarial services provided by an entity outside of the University. Payments to University employees may not be included.	Expenditure
751100	Security	Security	Security	Expenditure
751400	Profess Serv-A-21 exclusion	ProSrvA-21	Includes costs of professional and consulting services for fund raising and alumni relations/activities; commencement speakers; and bad debt collection costs.	Expenditure
753002	Hospital professional services	H Prof Ser	Hospital professional services	Expenditure
753020	Hosp-Outsource Fees	H-Out	Hospital - Outsource Fees	Expenditure
753030	Hosp-Statement Fees	H-State	Hospital - Statement Fees	Expenditure
753050	Hosp-purchased patient service	Hosp-pur p	Hospital - Purchased patient service	Expenditure
753100	Hosp-physicians fees(internal)	HPhysInt	Hospital - Physicians fees (internal)	Expenditure
753120	Hosp-Medical Directorship	Med Dir	Hospital - Medical Directorship	Expenditure
753150	Hosp-physicians fees(external)	HPhysExt	Hospital - Physicians fees (external)	Expenditure
753160	Hosp-Contr Physician Services	Contr Phy	Hospital - Contracted Physician Services	Expenditure
753200	Hosp-outside lab services	H-out lab	Hospital - Outside lab services	Expenditure
753300	Hosp-hospital fees(internal)	Hosp-inter	Hospital - Hospital fees (internal)	Expenditure
753350	Hosp-other prof (internal)	H-Oth Prof	Hospital - Other professional services (internal)	Expenditure

753351	Hosp-purchased school services	H-purchser	Hospital - Purchased school services	Expenditure
753400	Hosp-UMC institutional support	Hosp-UMC I	Hospital - UMC Institutional support	Expenditure
753450	Hosp-UM institutional support	Hosp-UM In	Hospital - UM Institutional support	Expenditure
753500	Hosp-corporate support	Hosp-Corpo	Hospital - Corporate support	Expenditure
753550	Hosp-clinic support	H-Clinic	Hospital - Clinic support	Expenditure
755000	Use fees	Use Fees	Service fees charged for use of University facilities by other University departments	Expenditure
755202	Hospital use fees	Hosp Use f	Hospital use fees	Expenditure
755250	Patient transportation	Patient Tr	Hospital patient transportation	Expenditure
755260	Patient Lodging	PatLodging	Patient Lodging	Expenditure
755270	Patient Meals	PatMeals	Patient Meals	Expenditure
755350	ESRD/transportation	ESRD/Trans	ESRD Transportation	Expenditure
755380	ESRD Insurance Benefits	ESRDBen	ESRD Insurance Benefits	Expenditure
<b>760001</b>	<b>Student aid</b>	<b>Student ai</b>	<b>Scholarships, fellowships, stipends, awards to, or on behalf of students. Payments are based on need or merit. Repayments are not required and services by the student are not a condition of the award.</b>	<b>Expenditure</b>
760100	Undergraduate resident aid	Underg res	Undergraduate resident student aid	Expenditure
760200	Undergraduate non-resident aid	Undergr no	Undergraduate non-resident student aid	Expenditure
760300	Graduate resident aid	Grad resid	Graduate resident student aid	Expenditure
760400	Graduate non-resident aid	Grad non-r	Graduate non-resident student aid	Expenditure
760500	Professional resident aid	Prof resid	Professional resident student aid	Expenditure
760600	Professional non resident aid	Prof non r	Professional non-resident student aid	Expenditure
762000	Room and Board Waivers	RmBrdWaivr	Room and Board Waivers paid to, or on behalf of students.	Expenditure
762500	Student Aid Incidental - Resid	Incid -Res	Student Aid Incidental Cost - Resident Used to separate the educational fees from other student aid incidental costs (example medical insurance)	Expenditure
762510	Student Aid Inciden - Non Res	Incid-NonR	Student Aid Incidental Cost - Non - Resident Used to separate the educational fees from other student aid incidental costs (example medical insurance)	Expenditure
763000	GASB35 Scholar&Fellow Offset	SchFelOff	Controller's office - Year end account only - GASB35 Scholarship & Fellowship Offset	Expenditure
764000	GASB35 Scholar&Fellow Primary	SchFelPrim	Controller's office - Year end account only -GASB35 Scholarship & Fellowship Cash Payments	Expenditure
765001	Subcontracts <\$25,000	Sub<25k	Subcontract payments up to and including \$25,000 on grant accounts.	Expenditure
766001	Subcontracts >\$25,000	Sub>25k	Subcontract payments over \$25,000 to a single subcontractor on grant accounts.	Expenditure
<b>767000</b>	<b>Specialized Service Facility</b>	<b>SSF Budget</b>	<b>Specialized Service Facility-Budget Account for Grants Budget Level Only</b>	<b>Expenditure</b>
767001	SSF-Animal Care	SSF-Animal	Specialized Service Facility Animal Care charges. This account is to be used by only the specialized service facilities for charges to departments for animal care charges.	Expenditure
770000	Equipment > \$5,000	Equip>5k	Machinery, furniture, equipment, computers with a unit cost of \$5,000 or more and computer software with unit cost of \$100,000 or more. Includes gross cost and transportation/installation if included in total billed.	Expenditure
770100	Trade In Allowance	Trade In A	Trade-In Allowance is the reduction in gross amounts resulting from the trade-in or sale of equipment toward purchase price.	Expenditure
777100	Computers - Capital	Comp Cap	Computers with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
777200	Software - Capital	Software	Computer software with a unit cost greater than \$100,000.00	Expenditure
777300	Office Equipment - Capital	OfficeCap	Office equipment with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
777400	Other Equipment - Capital	OtherCap	Other equipment with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
777500	Classroom Equip - Capital	class cap	Classroom equipment with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
777600	Laboratory - Capital	Lab Cap	Laboratory equipment with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
777700	Furniture - Capital	Furn Cap	Furniture with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
777800	Vehicles - Capital	Vehicles	Vehicles with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure

777900	Field & facilities equip - Cap	Field/FacE	Field and facilities equipment with a unit cost greater than \$5,000 (\$2,500 for Hospital)	Expenditure
778000	Equipment M & R Capital	EquipMRCap	Equipment Maintenance & Repair with a cost over \$5000	Expenditure
778100	Fabricated Equipment - Capital	FABEQCAP	Expenses for fabricated equipment, with a unit cost greater than \$5000 (\$2500 for Hospital).	Expenditure
788100	Library Acquisition-Capital	Lib-Cap	Library Acquisition-Capital over \$5000	Expenditure
788200	Library Acquisition-NonCapital	Lib-NonCap	Library Acquisition-NonCapital under \$5000	Expenditure
789000	Equipment - M & R Non Capital	EquipM&R	Expenses to restore non-facilities related and/or movable equipment to normal operating condition or to prevent deterioration and service interruption. Includes unscheduled repair work, preventive maintenance and maintenance contracts. Examples include repairs to office equipment, stand-alone refrigeration units, growth chambers, autoclaves, ice machines, generators, centrifuges, water distillers, custodial equipment, furniture, classroom desks, and teaching equipment.	Expenditure
789050	Vehicle Maint & Repair Non-Cap	VehicleM&R	Expenses for maintenance and repair of University vehicles	Expenditure
789100	M & R Pat Care Equip - Non Cap	Pt Care Eq	Expenses for maintenance and repair of patient care equipment, used primarily by the Hospital.	Expenditure
789105	Diag Pathology Equip-M&R Non	DiagM&R	Expenses for maintenance and repair of diagnostic pathology equipment, used primarily by the Hospital.	Expenditure
789110	Radiology Equip M&R Non Cap	RadiM&R	Expenses for maintenance and repair of radiology equipment, used primarily by the Hospital.	Expenditure
789200	R/MElectr Non-Pat Care Equip	R/MElect	R/MElectronic Non-Pat Care Equipment	Expenditure
789300	Vendor Serv Contracts Non Cap	VendorServ	Expenses for vendor service contracts	Expenditure
789400	Non-Contracted Service	Non-Contr	Expenses for non-contracted service	Expenditure
789500	Rent/Lease Space & Cap Equip	R/LSpCapEq	Rent/Lease Space & Cap Equipment	Expenditure
789510	Rent/Lease Space(building)HOSP	R/LSpBuild	HOSPT ONLY - Rent/Lease Space (buildings)	Expenditure
790001	Facilities & capital imprvmnts	Fac&Cap Im	Facilities improvements over \$50,000 for HOSPT, \$100,000 for all other Business Units.	Expenditure
791000	Landscape & Grnds M&R-Non Cap	Land MR NC	Expenses for maintenance of campus landscape and grounds which includes activities such as turf maintenance, annual and perennial flower bed maintenance, tree and shrub bed maintenance, outdoor pest management, irrigation system maintenance, trash removal, and snow removal.	Expenditure
792000	Infrastructure Repairs-Non Cap	Inf Rep-NC	Includes expenses for repairing existing roads, sidewalks, parking lots, site amenities, pumping stations, entrance drives, or fences to their normal condition or to prevent further deterioration which costs less than \$50,000 for HOSPT and \$100,000 for all other Business Units.	Expenditure
792500	Daily Routine Infrastructure	DaRInf	Daily small infrastructure maintenance repairs - pot hole in a parking lot, a small crack in the sidewalk, and other infrastructure items - Campus Facilities Only	Expenditure
793000	Landscape/Grounds capital	LscapeCap	Includes expenses for repairing existing roads, sidewalks, parking lots, site amenities, pumping stations, entrance drives, or fences to their normal condition or to prevent further deterioration which costs more than \$50,000 for HOSPT and \$100,000 for all other Business Units.	Expenditure
794000	Building services Non Cap	Bldg Svcs	Building services includes labor and materials to clean buildings, such as janitorial services, window washing and extermination services.	Expenditure
795000	Bldgs-M&R-non capital	Bldgs-M&R-	Restore building and building systems to their normal, usable operating condition or to prevent further deterioration and service interruptions. Includes repair projects and unscheduled repair work, preventive maintenance and maintenance contracts. Examples of this include replacing worn out carpet with the same, but not replacing carpet for upgrading an office. Also includes fire protection, elevators, fume hoods, AC, walk-in room refrigeration units, mechanical, plumbing & electrical repairs, equipment & rooms signs, room keys, rekey locks, paint small area or rooms (when painting not part of a remodel project). Does not include custodial work or work to adapt or renovate facilities for changing programmatic needs or changing standards.	Expenditure
795500	Routine Bldgs - Daily Service	Bldgs-DS	Daily small maintenance repair - stopped up bathrooms, door lock problems, heating and air conditioning problems, small electrical repairs - Campus Facilities Only	Expenditure

796000	Minor renova/rehab non capital	Minor reno	Minor improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards, which cost less than \$50,000 for HOSPT and \$100,000 for all other Business Units. Examples include adding new electrical outlets, computer cabling, room air conditioning, moving interior doors and minor office remodeling (remodeling includes, but is not limited to, painting rooms, replacing carpet, installing a lock).	Expenditure
796500	Bldg reno/rehab capital	Bldg reno	Improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards. Includes all payments to contractors, architect/engineers, and administrative fees. Includes office, classroom and laboratory remodeling or upgrading and work to update facilities for changing building codes and access and safety standards. Must cost more than \$50,000 for HOSPT and \$100,000 for all other Business Units to be capitalized. If cost is less than this, use account 796000.	Expenditure
797000	Bldg repair - capital	Bldg rpair	Repairs which make the asset better than it was when it was purchased or extends the useful life of an asset. Examples are roof repair & replacements, chiller overhauls, tuck pointing and exterior painting. Must cost \$50,000 or more for HOSPT and \$100,000 or more for all other Business Units to be capitalized. If cost is less than this, use account 795000.	Expenditure
797500	Utility dist-non capital	UtlDistNC	Utility distribution-non capital includes restoring existing exterior utility distribution systems to a usable condition or to prevent further deterioration and service interruptions.	Expenditure
797550	Daily Routine Util Dist Maint	DaRoUDM	Daily small utility distribution maintenance problems - burned out lights on parking lot, small problems with light pole or light, or water leak outside of the building - Campus Facilities Only	Expenditure
798000	Utility dist-capital	UtlDistCap	Utility distribution-capital includes increasing capacity, enhancing or improving function or significantly extending the useful life of an existing asset. Extends or creates a new utility distribution line. Examples includes replacing an unusable 4" distribution line with a 10" line to increase capacity. Must cost more than \$50,000 for HOSPT and \$100,000 for all other Business Units to be capitalized. If cost is less than this, use 797500.	Expenditure
798500	Land	Land exp	Land includes cost of land if purchased, or appraised value if gift	Expenditure
799000	New construction proj-building	New constr	Includes all payments to contractors, architect/engineers, and administrative fees for new construction (or appraised value of same if received as gift). Includes fixed equipment, additions to existing buildings, site development, utility connections, and landscaping that is part of the original building project.	Expenditure
799500	Other capital improvements	Other capi	Includes other additions such as fences, pumping stations, sidewalks, roads and parking lots. Must cost more than \$50,000 for HOSPT and \$100,000 for all other Business Units to be capitalized. If less than this, use 792000.	Expenditure
799600	Artwork & Museum Objects >5000	Art&Museum	Artwork & Museum Objects >5000	Expenditure
799700	Livestock Capital	LivestkCap	Livestock Capital	Expenditure
799800	Capitalized Interest Offset	CapIntOffs	Capitalized Interest Offset - used to record interest paid on bonds that is capitalized during the construction period	Expenditure
800100	Univ electricity	Univ elect	University physical plant charges for electricity	Expenditure
800200	Univ water	Univ water	University physical plant charges for water	Expenditure
800300	Univ sewer	Univ sewer	University physical plant charges for sewer	Expenditure
800400	Univ steam	Univ steam	University physical plant charges for steam	Expenditure
800500	Univ chilled water	Univ chill	University physical plant charges for chilled water	Expenditure
810100	Vendor electricity	vdr elec	Outside vendor charges for electricity	Expenditure
810200	Vendor water	vdr water	Outside vendor charges for water	Expenditure
810300	Vendor sewer	vdr sewer	Outside vendor charges for sewer	Expenditure
810400	Vendor propane gas	vdr propan	Outside vendor charges for propane gas	Expenditure
810500	Vendor natural gas	vdr nat gs	Outside vendor charges for natural gas	Expenditure
810600	Vendor fuel oil	vdr fuel	Outside vendor charges for fuel oil	Expenditure
810700	Vendor storm sewer	vdr stm se	Outside vendor charges for storm sewer	Expenditure
810800	Vendor - Cable TV Services	Cable TV S	Outside vendor charges for cable TV services	Expenditure

820001	Depreciation	Depreciati	Depreciation	Expenditure
821000	Building depreciation	Bldg Depr	Building depreciation	Expenditure
822000	Equipment depreciation	EquipDepr	Equipment depreciation	Expenditure
822100	Gain/Loss on Disposal-Surplus	G/L Surplu	Loss/Gain on disposal of assets thru Surplus Property	Expenditure
822200	Loss/Gain on assets - AM	G/L AM	Loss/Gain on assets - calculated in Asset Management	Expenditure
822300	Gain/Loss on Assets - RIM	G/L RIM	Gain/Loss recorded for receipt of Insurance proceeds.	Expenditure
822500	Infrastructure depreciation	InfraDepr	Infrastructure depreciation	Expenditure
822550	Software depreciation	SftwarDepr	Software depreciation	Expenditure
822600	Library Book Depreciation	LibraDepr	Library Book Depreciation	Expenditure
830001	Employee Benefits Paid	Empl Ben P	Payments to employees from self insured benefit plans and retirement fund, and to providers for administrative fees, net of University and employee contributions to these plans	Expenditure
830100	Employee Contribution	EmpleeCon2	Employee Contribution	Expenditure
830400	Medical - Gencare	Med-Gencar	Medical - Gencare	Expenditure
830410	Medical - CAT	Med-CAT	Medical - Catastrophic	Expenditure
830420	Medical - RIMP	Med-RIMP	Medical - Retiree Indemnity Medical Plan	Expenditure
830500	Medical - General American	Med-Genera	Medical - General American	Expenditure
830700	Medical - ESI	Med-ESI	Medical - ESI	Expenditure
830750	Medical - GenCare Admin Fee	GenCareAdm	Medical - Gen Care Administrative Fee	Expenditure
830760	Medical - CAT Admin Fee	CATAdm	Medical - Catastrophic Administrative Fee	Expenditure
830770	Medical - RIMP Admin Fee	RIMPAdm	Medical - Retiree Indemnity Medical Plan Administrative Fee	Expenditure
830800	Medical - Gen Am Admin Fee	M-Gen Am A	Medical - General American Administrative Fee	Expenditure
831000	Medical - ESI Admin Fee	Med-ESI Ad	Medical - ESI Admin Fee	Expenditure
831100	Dental Benefits	Dental Ben	Dental Benefits	Expenditure
831200	Dental - Admin Fee	Dent-Admin	Dental - Administrative Fee	Expenditure
831300	LTD - Columbia	LTD - Colu	Long Term Disability - Columbia	Expenditure
831400	LTD - Hospital	LTD - Hosp	Long Term Disability - Hospital	Expenditure
831500	LTD - Kansas City	LTD - Kans	Long Term Disability - Kansas City	Expenditure
831600	LTD - Rolla	LTD - Roll	Long Term Disability - Rolla	Expenditure
831700	LTD - St Louis	LTD - St L	Long Term Disability - St Louis	Expenditure
831800	LTD - UMSa	LTD - UMSa	Long Term Disability - UMSa	Expenditure
831810	LTD Overpayments/Returns	LTD Ovrpmt	Long Term Disability Overpayments/Returns	Expenditure
831900	LTD - Admin Fee	LTD - Admi	Long Term Disability - Admin Fee	Expenditure
832000	Group Life	Group Life	Group Life	Expenditure
832200	Claims Expense-Self Insurance	Claim Exp	Claims Expense - Self Insurance	Expenditure
832300	Deductibles - Self Insurance	DedSlf In	Deductibles - Self Insurance	Expenditure
832400	Admin Expense - Self Insurance	Adm Exp SI	Administrative Expense - Self Insurance	Expenditure
832500	Admin Expense TPA Cost Plus	Adm Ex TPA	Admin Expense TPA Cost Plus	Expenditure
832600	Actuarial Fees-Self Insurance	Act Fee SI	Actuarial Fees - Self Insurance	Expenditure
832800	Managed Care Fees - Work Comp	Man Care	Managed Care Fees - Workers Compensation	Expenditure
832900	IBNR	IBNR	IBNR	Expenditure
833000	Excess Insurance	Excess Ins	Excess Insurance	Expenditure
833100	State Taxes - Workers Comp	St Tax -WC	State Taxes - Workers Compensation	Expenditure
833200	Loss Control - Self Insurance	Loss Contr	Loss Control - Self Insurance	Expenditure
833600	University Retirement	Univ Retir	University Retirement includes both retirement payroll and benefit expense	Expenditure
833900	Annuity	Annuity	Annuity	Expenditure
834100	Tax Shelter Annuities	TSA's	Tax Shelter Annuities	Expenditure
861100	Mand Trf Out - Debt Retirement	Mand-Debt	Mandatory transfer out - to fund debt retirement. Other side of transaction must be the same account or 390100.	Expenditure
862001	Non Mandatory Trf Out	NMandOut	<b>Budget Account for Grants Budget Level Only - All other transfers of funds between fund groups required by administrative of management policy. This account is used to record the transfer OUT portion of the entry. Other side of transaction must be the same account or 391000. See revenue accounts for the corresponding transfer IN account.</b>	Expenditure



862200	Non-Mand Out-R&R(capital pool)	NMOutCapP	Non-mandatory repair & replacement transfer (capital pool). Other side of transaction must be the same account or 391200.	Expenditure
<b>863001</b>	<b>Other Allocations/Transfer Out</b>	<b>OthTrf Out</b>	<b>Budget Account for Grants Budget Level Only- Other allocations/Transfers Out. Other side of the transaction must be the same account or 393000.</b>	<b>Expenditure</b>
863050	Related Entity Support	Related En	Related Entity Support, used primarily by the Hospital.	Expenditure
863051	Related Party Hlth system sup	RelPrtHlth	Related Party Health System Support, used primarily by the Hospital.	Expenditure
863100	Full costing	FullCostng	Full Costing	Expenditure
863101	Full Costing - 8511	FCost8511	Full Costing	Expenditure
863102	Full Costing - 8516	FCost8516	Full Costing	Expenditure
865000	Work Study/SEOG	Work Study	Work Study/SEOG	Expenditure
867000	Trans Out fixed price contract	TranOutFPC	Close Out Fixed Price Contract	Expenditure
868100	Hospital - food services	HFoodSrv	Hospital - food services	Expenditure
868200	Hospital - copies	HCopies	Hospital - copies	Expenditure
868210	Hospital - pharmacy	HPharm	Hospital - pharmacy	Expenditure
868220	Hospital - beepers	HBeepers	Hospital - beepers	Expenditure
868230	Hospital - linen & sewing	HLinen	Hospital - linen & sewing	Expenditure
868260	Hospital - manpower	HManpower	Hospital - manpower	Expenditure
878100	CE Partners Ext Revenue Share	CEExRS	Extension - Payments to outside partners for CE	Expenditure
<b>880000</b>	<b>Budget ending balance</b>	<b>Bdg end ba</b>	<b>Budget ending balance available</b>	<b>Expenditure</b>
<b>890001</b>	<b>Misc Expense - Budget</b>	<b>OthMiscDed</b>	<b>Other misc deductions &amp; expenditures -for budget purposes only</b>	<b>Expenditure</b>
891000	Loan fund deductions-misc	Loan Fund	Loan fund deductions-miscellaneous	Expenditure
891100	Prin cancell-death-fed loans	PrCanDeath	Principal cancellation-death-fed loans	Expenditure
891200	Prin cancellation-disability	PrCanDisab	Principal cancellation-disability	Expenditure
891300	Prin cancellation-bankruptcy	PrCanBankr	Principal cancellation-bankruptcy	Expenditure
891400	Prin canc-univ loan bad debt	PrCanBadDt	Principal cancellation-univ loan bad debt	Expenditure
891500	Prin cancellation-assigned	PrCanAssn	Principal cancellation-assigned	Expenditure
891600	Prin cancellation-other	PrCanOther	Principal cancellation-low balance	Expenditure
891700	Prin cancellation-90% compromi	PrCan90%	Principal cancellation-90% compromise	Expenditure
891800	Prin cancel-teacher < 7/1/72	PrCanT<72	Principal cancellation-teacher < 7/1/72	Expenditure
891900	Prin cancel-teacher >7/1/72	PrCanT>72	Principal cancellation-teacher >7/1/72	Expenditure
891920	Prin cancellation-Teacher PreK	PrCanPreK	Principal cancellation - Teacher Pre-Kindergarten	Expenditure
892000	Prin cancellation-headstart	PrCanHStrt	Principal cancellation-headstart	Expenditure
892100	Prin cancel-law enforcement	PrCanLaw	Principal cancellation-law enforcement	Expenditure
892120	Prin cancellation-Public Defen	PrCanPubDe	Principal cancellation - Public Defender	Expenditure
892130	Prin cancellation-Fire Fighter	PrCanFireF	Principal cancellation - Fire Fighter	Expenditure
892200	Prin canc-teacher-certain sub	PrCanTeach	Principal cancellation-teacher-certain subjects	Expenditure
892300	Prin cancel-nurse/med tech	PrCanNurse	Principal cancellation-nurse/med tech	Expenditure
892340	Prin cancellation-Spouse 9/11	PrCanSpous	Principal cancellation - Spouse 9/11	Expenditure
892350	Prin cancellation-Speech Path	PrCanSpeec	Principal cancellation - Speech Pathologist	Expenditure
892360	Prin cancel-Tribal College	PrCanTriba	Principal cancellation - Tribal College	Expenditure
892400	Princ cancellation-peace corps	PrCanPeace	Principal cancellation-peace corps	Expenditure
892500	Prin cancellation-HRI/EI	PrCanHRIEI	Principal cancellation-High Risk Intervention/Early Intervention	Expenditure
892520	Prin cancellation-Librarian	PrCanLibra	Principal cancellation - Librarian	Expenditure
892530	Prin cancellation-Vet Disabled	PrCanVetDi	Principal cancellation - Veteran Disabled	Expenditure
892540	Prin Cancel-Nurse Faculty NFL	PrCanNuNFL	Principal Cancellation - Nurse Faculty NFL	Expenditure
892541	Int Cancel-Nurse Faculty NFL	InCanNuNFL	Interest Cancellations - Nurse Faculty NFL	Expenditure
892545	Prin Cancel-Nurse Faculty AFL	PrCanNuAFL	Principal Cancellations - Nurse Faculty AFL	Expenditure
892546	Int Cancel-Nurse Faculty AFL	InCanNuAFL	Interest Cancellations - Nurse Faculty AFL	Expenditure
892600	Interest cancellation-death	InCanDeath	Interest cancellation-death	Expenditure
892700	Interest cancellation-disabili	InCanDisab	Interest cancellation-disabilities	Expenditure
892800	Interest cancellation-bankrupt	InCanBankr	Interest cancellation-bankruptcy	Expenditure
892900	Prin cancel-integr res loans	PrCanResLn	Principal cancellation-integr res loans	Expenditure
893000	Int cancel-integr res loans	InCanResLn	Interest cancellation-integr res loans	Expenditure
893100	Principal cancel-military	PrCanMilit	Principal cancellation-military	Expenditure

893200	Interest cancel-military	InCanMilit	Interest cancellation-military	Expenditure
893220	Interest cancel - Spouse 9/11	InCanSpous	Interest cancellation - Spouse 9/11	Expenditure
893230	Interest cancel-Vet Disabled	InCanVetDi	Interest cancellation - Veteran Disabled	Expenditure
893300	Int cancellation-assigned	InCanAssn	Interest cancellation-assigned	Expenditure
893400	Int cancellation-other	InCanOther	Interest cancellation-low balance	Expenditure
893500	Int cancellation-90% compromis	InCan90%	Interest cancellation-90% compromise	Expenditure
893600	Int cancel-teacher< 7/1/72	InCanT<72	Interest cancellation-teacher< 7/1/72	Expenditure
893650	Int Cxld-Partial Cancellations	IntCxlPart	Interest cancellation-Partial Cancellations	Expenditure
893700	Collection expense	Collection	Collection expense	Expenditure
893800	Legal expense	Legal Expe	Legal expense	Expenditure
893900	Administrative cost allowance	Adm Cst Al	Administrative cost allowance	Expenditure
894000	Other expense	OthExpense	Other expense	Expenditure
895000	Custodian fees/bank fees	Custodian	Custodian fees/bank fees	Expenditure
900000	Debt service - principal	Debt ser-p	Debt service - principal	Expenditure
900001	Notes - principal	NotesPrin	Debt Service for Notes - Principal	Expenditure
900002	Capital Lease - principal	CapLsPrin	Debt Service for Capital Leases - Principal	Expenditure
900003	Int Ln Debt Service-Principal	IntLnPrinc	Internal Loan Debt Service - Principal	Expenditure
901000	Fixed Rate Bonds Interest Exp	FixRt Int	Fixed Rate Bonds Interest Expense	Expenditure
901001	Accrued Interest Expense	accintexp	Accrued Interest Expense	Expenditure
901002	Amortized Discount	AmortDisct	Amortized Discount	Expenditure
901003	Amortized Issue Costs	AmortIssue	Amortized Issue Costs	Expenditure
901004	Amortized Bond Loss	AmortBond	Amortized Bond Loss	Expenditure
901050	Int Ln Bond Interest Expense	Int Ln Exp	Internal Loan Bonds Payable Interest Expense	Expenditure
901100	Variable Rate Bond Interest Ex	VrRt Int E	Variable Rate Bond Interest Expense	Expenditure
901200	Interest Rate Swap Interest Ex	RtSwap Exp	Interest Rate Swap Interest Expense	Expenditure
901300	Capitalized Interest Expense	Cap Int Ex	Capitalized Interest Expense	Expenditure
901400	Capital Lease Interest Expense	CapLsIntEx	Capital Lease Interest Expense	Expenditure
901500	Note Payable Interest Expense	NtPayIntE	Note Payable Interest Expense	Expenditure
901600	Capital Project Notes Int Exp	CapPrInt	Capital Project Notes Interest Expense	Expenditure
901601	Capital Project Notes Amort	CapPrjAmor	Capital Project Notes Amortization (Premium/Discount)	Expenditure
901700	Commercial Paper Interest Exp	CommPapInt	Commercial Paper Interest Expense	Expenditure
914000	Investment in plant-rec debt	I in P-rec	Investment in plant-record debt	Expenditure
930000	Payments to beneficiaries	Pay Benefi	Payments to beneficiaries	Expenditure
951800	Mo Non Res Entertainment Tax	NR Ent Tx	Missouri Non-Resident Entertainment Tax is the 2% withholding tax paid to the Missouri Department of Revenue for non-resident entertainers' services.	Expenditure
960000	Change in Accounting Principle	Change	Change in Accounting Principle	Expenditure
<b>971000</b>	<b>Univ Cost Sharing DC-Salaries</b>	<b>Univ DC-sa</b>	<b>Budget Account for Grants Budget Level Only - Univ Cost Sharing Direct Cost-Salaries</b>	<b>Expenditure</b>
<b>972000</b>	<b>Univ Cost Shar DC-Fringe Ben</b>	<b>Univ fring</b>	<b>Budget Account for Grants Budget Level Only - Univ Cost Shar Direct Cost-Fringe Ben</b>	<b>Expenditure</b>
<b>973000</b>	<b>Univ Cost Sharing DC-Other</b>	<b>Univ C oth</b>	<b>Budget Account for Grants Budget Level Only - Univ Cost Sharing Direct Cost-Other</b>	<b>Expenditure</b>
<b>974000</b>	<b>Non-Univ In-Kind Match</b>	<b>Non-Univ I</b>	<b>Budget Account for Grants Budget Level Only - Non-University In-Kind Match</b>	<b>Expenditure</b>
<b>981000</b>	<b>Indirect Costs-Grantor</b>	<b>Indirect g</b>	<b>Budget Account for Grants Budget Level Only - Indirect Costs-Grantor</b>	<b>Expenditure</b>
<b>982000</b>	<b>Indirect Costs-University</b>	<b>Indirect u</b>	<b>Budget Account for Grants Budget Level Only - Indirect Costs-University</b>	<b>Expenditure</b>
<b>991000</b>	<b>Cost Shar Offsets-IDC C/S Univ</b>	<b>Cost IDC U</b>	<b>Budget Account for Grants Budget Level Only - Cost Sharing Offsets-IDC C/S University</b>	<b>Expenditure</b>
<b>992000</b>	<b>Cost S Offsets-IDC C/S Grantee</b>	<b>Cost IDC G</b>	<b>Budget Account for Grants Budget Level Only - Cost Sharing Offsets-IDC C/S Grantee</b>	<b>Expenditure</b>
<b>993000</b>	<b>Cost Shar Ofsts-IDC C/S Grantor</b>	<b>CostIDCGra</b>	<b>Budget Account for Grants Budget Level Only - Cost sharing of the Facility and Administration Costs - The amount not collected from the external sponsor.</b>	<b>Expenditure</b>
<b>994000</b>	<b>Cost SharNon-UnivIn-Kind Match</b>	<b>Cost In-Ki</b>	<b>Budget Account for Grants Budget Level Only - Cost Sharing Non-University In-Kind Match</b>	<b>Expenditure</b>