

Account Hierarchy

Account Type	Account Category	Account Code
5A - Tuition	5100 - TUITION-UNDERGRAD	510010 - Tuition Summer Undergraduate 510020 - Tuition Fall Undergraduate 510030 - Tuition Intersession Undergraduate 510040 - Tuition Spring Undergraduate 510050 - Tuition Special Undergraduate
	5120 - TUITION-GRADUATE	512010 - Tuition Summer Graduate 512020 - Tuition Fall Graduate 512030 - Tuition Intersession Graduate 512040 - Tuition Spring Graduate 512050 - Tuition Special Graduate
	5130 - OTHER TUITION	513010 - Other Tuition
5B - Tuition Exceptions	5140 - TUITION EXCEPTIONS AND WAIVERS	514010 - Tuition Exceptions 514011 - Deans Letters 514012 - MGEM Tuition Waivers 514050 - Tuition Waivers
5C - Fees	5150 - FEES	515010 - Fees Application 515012 - Fees Late Reg 515014 - Fees Collection 515016 - Fees Transcript 515018 - Fees Diploma 515020 - Fees Deferral 515022 - Fees Payment Plan 515024 - Fees Late Payment 515026 - Fees International Student 515028 - Koret Student Fee 515030 - Health Clinic Fee 515032 - Muni Fees 515034 - Returned Check Fees 515036 - Student Fees 515038 - Admission Deposit Forfeit 515040 - Health Insurance Admin Fee 515042 - Housing Fee Forfeits 515044 - Degree Verification Surcharges 515046 - Health Insurance Late Waiver Fines 515090 - Other Fees 515092 - Fees International Program 515900 - Fees Allocation
5H - Grants & Contracts	5200 - GRANT REVENUE	520010 - DOE Grants 520020 - Other Federal Grants 520030 - State Grants 520040 - City & County Grants 520050 - Private Foundation & Corporations 520090 - Indirect Cost Recovery
5J - Gifts & Contributions	5300 - GIFTS	530010 - Gifts - Cash 530015 - Earnings Reinvested Clearing
5K - Non-Cash Gifts & Contributions	5310 - NON-CASH GIFTS	530020 - Gifts Gain Loss on Sale 530030 - Gifts - Real Estate 530040 - Gifts - in - Kind 530090 - Gifts - Other 530099 - Gift Revenue Clearing-Net to Zero
5M - Investment Income	5400 - INVESTMENT INCOME	540010 - Endowment Income 540020 - Spendable Endowment Income 540030 - Spendable Endowment Income Variance 540035 - Spendable Endowment Income Transfer 540040 - Interest Income 540050 - Interest on Short-Term Investment 540060 - Dividend Income 540080 - Allocated Interest 540090 - Other Investment Income
5P - Realized Gains & Losses	5500 - REALIZED GAINS/LOSSES	550010 - Realized Gain/Loss 550020 - Gain/Loss on Sale
	5510 - UNREALIZED GAIN/LOSS	551010 - Unrealized Gain/Loss
5Q - Benefit/Liability Swap Agreements	5600 - BENEFIT/LIABILITY SWAP AGREEMENT	560010 - Benefit/Liability Swap Agreement
5T - Actuarial Changes in Value	5700 - ACTUARIAL CHANGE IN VALUE	570010 - Actuarial Change In Value

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5V - Auxiliary Revenue	5810 - HOUSING	581010 - Summer Room Revenue 581020 - Fall Room Revenue 581030 - Intersession Room Revenue 581040 - Room Revenue 581050 - Deferred Housing Revenue
	5830 - OTHER HOUSING REVENUE	583010 - Damage Fees 583012 - Laundry Revenue
	5850 - PARKING	585010 - Parking Revenue 585020 - Residential Parking 585022 - Loyola Village Parking Revenue 585030 - Departmental Parking 585040 - Parking Citations Revenue
	5860 - KORET	586010 - Employee Membership 586012 - Alumni Membership 586014 - Community Membership 586016 - Locker Rental 586018 - Towel Service 586020 - Swim Passes 586022 - Lost Cards 586024 - Day/Guest Passes 586026 - Class/League 586028 - Swim Lessons 586030 - Fitness Programs 586032 - Recreation Pass 586034 - Master Swim
	5870 - ATHLETICS	587010 - Season Ticket Revenue 587012 - Gate Ticket Revenue 587014 - Consignment Ticket Revenue 587016 - Radio & TV 587018 - Game Guarantee Revenue 587020 - Concession Sales 587022 - Valet Parking Revenue 587024 - Service Fee 587026 - WCC Ticket Revenue 587028 - Athletic Special Events 587030 - Mini Plan Tickets 587032 - Sobrato Club
	5890 - OTHER AUXILIARY REVENUE	589010 - Other Sales & Services 589020 - Conference Fee Revenue 589030 - Space Rental 589040 - Advertising
5W - Board Revenue	5820 - BOARD REVENUE	582010 - Board Revenue
5Z - Other Revenue	5900 - OTHER REVENUES	590010 - Other Revenue 590020 - Rental Income 590030 - Royalties 590040 - Commissions 590050 - Gain (Loss) on Disposal of Asset 590060 - Gain or Loss on Extinguished Debt
	5910 - LOAN FUND	591010 - Bank Interest 591020 - Interest on Loans 591030 - Penalty Fees 591040 - Late Charges 591050 - Fed Reimbursement/Cancellation 591090 - Other Loan Fund Revenue
	5920 - SCHOOL AS LENDER	592010 - SAL Interest Income Loans 592020 - SAL Premiums 592030 - SAL Special Allowance
61 - Full-Time Faculty	6000 - SALARY & BENEFIT POOL	600000 - SALARY & BENEFIT POOL
	6100 - FULL TIME FACULTY	610000 - FULL-TIME FACULTY SALARY POOL 610010 - Full-Time Faculty 610020 - Full-Time Non-Tenured 610030 - ALP Librarian Faculty 610090 - Retired Faculty
62 - Part-Time Faculty	6200 - PART TIME FACULTY	620000 - PART TIME FACULTY SALARY POOL

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		620010 - Part-Time Faculty 620020 - Fall Part-Time Faculty 620030 - Intersession Part-Time Faculty 620040 - Spring Part-Time Faculty 620050 - Summer Part-Time Faculty 620060 - Non Faculty Instructors 620070 - Site Coordinators 620072 - Curriculum Development 620074 - Portfolio Evaluators 620076 - PT Grant Compensation 620078 - LR&W Part-Time Faculty 620900 - PT Fac Non Teaching Assignments
65 - Full Time Staff	6500 - EXEMPT STAFF	650000 - STAFF SALARY POOL 650010 - Executive Officers 650020 - Managers/Administrator 650090 - Other Exempt Staff
	6600 - NON EXEMPT STAFF	660010 - Full Time OPE 660012 - Unassigned 660020 - Operating Engineers Local 39 660030 - Public Safety 660040 - Laborers/Gardeners Local 14 660090 - Other Non-Exempt
67 - Other Staff	6700 - PART TIME STAFF	670010 - Part-time Staff 670012 - Part Time OPE 670020 - Hourly Staff 670030 - Part-time Public Safety Staff
	6790 - OTHER	679010 - Awards and Allowances 679012 - Meal Premiums 679020 - Payroll Expense Suspense 679030 - Car Allowance 679040 - Overtime 679090 - Other Compensation
	6798 - SALARY ALLOCATIONS	679800 - Salary Allocations
68 - Student Staff	6800 - STUDENT	680000 - STUDENT SALARY POOL 680010 - Student Salaries 680020 - Law Students 680030 - Graduate & Research Assistants 680040 - Stipends 680050 - Student Remission
	6810 - STUDENT WORK STUDY	681000 - America Reads 681010 - On-Campus Work Study 681020 - Off-Campus Work Study 681030 - AmeriCorps Allowance 681040 - Reading Partners
	6820 - CAMPUS JOB OPPORTUNITIES	682010 - Campus Job Opportunities
69 - Benefits	6900 - BENEFITS	690000 - BENEFIT POOL
	6910 - PAYROLL TAXES & WITHHOLDINGS	691010 - FICA 691030 - Unemployment 691040 - Workers Compensation 691050 - VDI Admin Recovery 691060 - PFL 691062 - Non CA Paid Family Medical Leave 691070 - LTD 691080 - Local 39 Dues
	6920 - INSURANCE	692010 - Medical Insurance 692012 - Blue Cross Checks 692020 - Dental Insurance 692030 - Life Insurance 692040 - Long-Term Care 692050 - Vision Service Plan 692060 - Blue Cross 692070 - SF Healthcare 692075 - Kaiser 692080 - Employee Assistance Program

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		692090 - Health Plan Waivers 692092 - Medical Plan Surcharge 692094 - ACA Fee
	6930 - RETIREMENT	693010 - TIAA/CREF-USF 693020 - TIAA/CREF-Employee 693050 - Special Retirement 693060 - Emeriti 693070 - Early Retirement Benefits 693080 - TIAA CREF Forfeitures
	6940 - TUITION REMISSION	694010 - Tuition Remission 694020 - Tuition Exchange
	6970 - TLC ADMIN FEES	697010 - Admin Fees
	6980 - OTHER BENEFITS	698010 - Other Benefits 698012 - San Fran HCSO Waiver Credit 698014 - Benefit Deduction Pre-Tax Refund 698020 - Athletic Tickets Discounts 698030 - Religious Staff Benefits 698040 - Executive Officer Benefits 698050 - Commuter Checks 698060 - Relocation Reimbursement 698070 - Adoption Assistance Reimbursement 698080 - FSA Health 698085 - FSA Dependent Care 698090 - Fitness and Financial Reimbursement
	6990 - BENEFIT ALLOCATION	699010 - Full-Time Benefits from HR feeds 699030 - Part-Time Benefits from HR feeds 699040 - Student Benefits from HR feeds 699050 - Paid Time Off 699080 - Fringe Benefit Cost Share HR Feed 699090 - Benefit Allocations Non HR 699100 - Medical and Unemployment Reserve
71 - General Operating	7000 - OPERATING EXPENSE POOL	700000 - OPERATING EXPENSE POOL
	7110 - OFFICE SUPPLIES	711010 - Office Supplies 711015 - Office Supplies Return Charges
	7112 - INSTRUCTIONAL SUPPLIES	711210 - Instructional Supplies
	7113 - LABORATORY SUPPLIES	711310 - Laboratory Supplies
	7114 - PRINTER SUPPLIES	711410 - Printer Supplies
	7115 - COMPUTER SUPPLIES	711510 - Computer Supplies 711520 - Computer Software
	7117 - FACILITIES PARTS & SUPPLIES	711710 - Facilities Parts & Supplies
	7118 - OFFICE EQUIPMENT NON CAPITAL	711810 - Office Equipment under 5000
	7119 - OTHER SUPPLIES	711910 - Other Supplies
	7120 - MAILING & DELIVERY	712010 - Postage 712020 - Freight/Shipping 712030 - Mailing House 712040 - Courier/Messenger 712050 - Chargebacks
	7121 - TELECOMMUNICATION	712110 - Telephone 712120 - Cell Phone 712130 - Internet 712140 - Teleconference 712150 - Cable Service
	7122 - TELECOMM-ITS USE	712210 - Admin Calls Local LD 712220 - Admin Equipment 1MB OCC 712230 - TelePacific ATT DID PRI T1 712240 - ISP Circuits
	7123 - DUPLICATING & PRINTING	712310 - Duplicating/Copying 712311 - Copier Expenses by Technicians 712320 - Printing
	7124 - MEMBERSHIP & DUES	712410 - Membership 712420 - Dues 712430 - Accreditation
	7125 - SUBSCRIPTIONS	712510 - Subscriptions
	7126 - LIBRARY NON-CAPITAL	712610 - Inter-Library Loans

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	7128 - MAINTENANCE	712810 - Maintenance Contracts 712820 - Maintenance Hardware 712830 - Maintenance Software
	7129 - ADVERTISING & PROMO	712910 - Advertising & Promo 712920 - Newspapers/Print Media 712930 - Classified Job Ads 712940 - Video Productions 712950 - Merchandise 712960 - Radio & TV Ads
	7130 - RENTAL EXPENSE	713010 - Rental Expense 713020 - Equipment Rental 713030 - Facilities Rental 713040 - Furniture Rental 713060 - Storage Rental
	7131 - LEASES	713110 - Facilities Lease 713120 - Equipment Lease 713190 - Lease Cost Amortization
	7132 - TAXES	713210 - Filing Fees 713220 - Fines & Penalties 713230 - Parking Tax 713240 - Property Tax 713250 - Sales & Use Tax 713290 - Miscellaneous Taxes 713292 - Misc Foreign Govt Taxes
	7134 - LICENSES	713410 - Software Licenses 713420 - Hardware Licenses
	7135 - USF VEHICLE EXPENSES	713510 - Fuel 713520 - Vehicle Parts 713530 - License Registration 713540 - Vehicle Maintenance
	7136 - SCHOOL AS LENDER	713610 - School as Lender Fees 713620 - Origination Fee Expense
	7137 - MOVING	713710 - Moving
	7138 - BANKING	713810 - Account Maintenance 713820 - Over/Short 713830 - Web Processing Fees 713840 - Bank Fees 713850 - Credit Card Discount Fees
	7140 - TRUST INC TO BENEFICIARIES	714010 - Trust Inc to Beneficiaries
	7160 - TRAVEL	716010 - Airfare 716020 - Car Rental 716030 - Taxi 716040 - Mileage Allowance 716050 - Tolls 716060 - Parking Expense 716150 - Student Travel
	7162 - LODGING	716210 - Lodging 716250 - Student Lodging
	7164 - MEALS	716410 - Meal Allowance 716420 - Personal Meals 716430 - Business Meals 716440 - Catered Meals 716450 - Student Meals 716460 - Training Table Meals 716470 - Pre and Post Game Meals
	7166 - CONFERENCE REGISTRATION	716610 - Conference Reg Expense 716612 - College Fair Registration
	7168 - BUSINESS ENTERTAINMENT	716810 - Business Entertainment
	7169 - OTHER TRAVEL	716910 - Other Travel 716912 - Tips
	7170 - INDIRECT COSTS	717010 - Indirect Cost 717011 - Cost Share for IDC 717012 - Indirect Cost Unallowed 717014 - Indirect Cost Allocation

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Account Type	Account Category	Account Code
		717020 - Subcontract Awards 717100 - Grant Cost Share 717110 - NFLP Capital Contribution 717111 - NSL Capital Contribution 717120 - Fringe Benefit Cost Share 717121 - IDC Cost Share
	7180 - SERVICES	718010 - Professional Services 718015 - Accounting Fees 718018 - Management Fees 718020 - Legal Fees 718025 - Performers 718030 - Photographers 718035 - Proctors 718040 - Referees 718045 - Repair Services 718050 - Speakers or Honoraria 718055 - Temporary Agencies 718060 - Data Services
	7185 - AWARDS	718510 - Awards Non Cash
	7190 - OTHER OPERATING EXPENSE	719010 - Other Operating Expense 719012 - Game Guarantee Expense 719014 - Contributions to/from 3rd parties 719016 - CBRE Onsite Office
	7195 - INTERDEPARTMENT TRANSFERS	719500 - Interdepartment Transfers 719550 - Interdepartment Transfer 719551 - Interdept Facilities Work Order 719552 - Interdepartment Parking Charges 719553 - Interdepartment Publication Charges 719554 - Interdepartment Event Charges 719555 - Interdept Computer Equip Chargeback 719556 - Interdept Mailroom Chargeback 719557 - Interdept Print Copy Program 719558 - Interdept Duplicating 719559 - Interdept Central Stores 719560 - Interdept Water Services
	7199 - PRIOR YEAR	719990 - Prior Year Budget Carryforward
	BAVL - BAVL BUDGET DEFAULT ACCT	BAVL - BAVL BUDGET DEFAULT ACCT
73 - Scholarships	7300 - SCHOLARSHIPS 7310 - SCHOLARSHIPS	730000 - SCHOLARSHIP BUDGET POOL 731010 - Scholarship 731015 - Prior Award Year Scholarship 731018 - Future Award Year Scholarship 731020 - University Tuition Grant 731030 - University Scholarship 731032 - Academic Merit Scholarship 731034 - International Academic Merit Sch 731040 - School As Lender Financial Aid 731042 - School As Lender Allowance Fin Aid 731050 - Arts & Science Merit 731052 - CAS Grad Merit Sch Reserve 731060 - Business Merit 731065 - Nursing Merit 731070 - CPS Grad Merit Scholarship 731080 - Education Grad Merit 731081 - Education L and I 731082 - Education Teacher Ed 731083 - Education ICEL 731084 - Education O and L 731085 - Education IME 731086 - Education CPSY 731087 - Education MFT LPCC 731090 - Ignatian Tuition Grant 731100 - Anne Dolan Grant 731101 - Pedro Claver Scholarships 731110 - International Student Grant

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Account Type	Account Category	Account Code
		731120 - ROTC Room & Board 731121 - ROTC Excess Over Flat Rate 731122 - Yellow Ribbon Undergrad Scholarship 731123 - Yellow Ribbon Graduate Scholarship 731124 - ROTC Tuition 731130 - Transfer Scholarships 731140 - MSBIO 731141 - MSCHEM 731142 - MSCS and MSIE 731143 - MAECON 731144 - MAIDEC 731145 - MSFA 731146 - MSIE 731147 - MSAFA and MSFA 731148 - MAAPS 731149 - MFA 731150 - MASM 731151 - MSEM 731152 - MA International Studies 731153 - MA Risk Management 731154 - MA Investor Relations 731155 - MA Public Affairs 731156 - MS Analytics 731157 - MS Biotech 731158 - MA Museum Studies 731159 - MS Urban Affairs 731160 - Targeted International Graduate Sch 731161 - MGEM 731162 - MNA 731163 - MPA 731164 - MSOD 731165 - MSIS 731166 - Energy System Management Sch 731167 - MA Professional Communications 731168 - MA Migration Studies 731169 - MA Public Leadership Sch 731170 - FT MBA 731171 - PT MBA 731172 - EMBA 731173 - MSFN 731174 - MSEI 731175 - MPA Online 731176 - MS Applied Economics 731177 - MS Marketing Intelligence 731178 - CAS Double Dons
	7350 - ATHLETIC SCHOLARSHIPS	735010 - Athletics Books and Supplies 735012 - Athletic Reaching New Heights 735014 - Athletics Scholarships 735016 - Room & Board 735018 - NCAA Special Assistance Fund
	7380 - LAW SCHOLARSHIPS	738010 - Law Scholarship 738012 - Law Scholarship-Compensation 738014 - Law Scholarship-Faculty Disc 738016 - Law Room & Board 738018 - Law DACA Scholarship
	7390 - OTHER USF FUNDED SCHOLARSHIPS	739010 - Other USF Funded Scholarship 739510 - NFLP Loans Advanced
74 - Facilities Expenses	7400 - FACILITIES EXPENSE POOL	740000 - FACILITIES EXPENSE POOL
	7410 - GAS	741010 - Gas 741012 - Gas Allocation 741014 - Gas Allocation - Food Service
	7420 - ELECTRICITY	742010 - Electricity 742012 - Electricity Allocation 742014 - Electricity Allocation - Food Serv

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	7430 - WATER	743010 - Water 743012 - Water Allocation
	7440 - REFUSE	744010 - Refuse 744012 - Refuse Allocation
	7450 - CABLE	745010 - Cable
	7460 - FACILITIES SUPPLIES	746010 - Facilities Supplies 746020 - Gardening Supplies
	7470 - MAJOR REPAIRS	747010 - Major Repairs
	7480 - JANITORIAL	748010 - Janitorial 748012 - Janitorial Allocation 748014 - Janitorial Discretionary
	7482 - ENGINEER	748212 - Engineer Allocation
	7484 - GARDENER	748412 - Gardener Allocation
	7495 - FACILITIES EXPENSE TRANSFERS	749550 - Facilities Expense Transfer
	75 - Food Service	7500 - FOOD SERVICE CONTRACT
76 - Ins/Coll/Bad Debt/Loans	7600 - INSURANCE	760000 - INS/COLL/BAD DEBT POOL 760010 - Insurance 760020 - Insurance Deductible 760030 - Professional Liability 760080 - Insurance Allocation
	7610 - COLLECTION EXPENSE	761010 - Collection Expense 761020 - Principal Cancelled 761030 - Interest Cancelled 761040 - Administrative Costs 761050 - Commissions 761060 - Litigations 761090 - Other Collection Expense
	7620 - BAD DEBT EXPENSE	762010 - Bad Debt Expense
	7690 - OTHER FINANCIAL EXPENSE	769010 - Other Financial Expense 769990 - NFLP Capitalization
78 - Debt Service	7800 - DEBT SERVICE	780000 - DEBT SERVICE POOL 780010 - Interest Expense 780020 - Letter of Credit Fees 780030 - Prepaid Bond Expense Amortization 780040 - Principal Offset 780050 - SWAP Fixed Interest Expense 780052 - SWAP LIBOR Interest Expense 780080 - Debt Service Transfers 780090 - Miscellaneous Bond Expenses 780092 - Loss on Refunding
79 - Capital & Depreciation Expense	7900 - CAPITAL AND DEPRECIATION	790000 - CAPITAL EXPENSE POOL 790010 - Depreciation Expense
	7905 - ARO ACCRETION	790510 - ARO Accretion
	7910 - CAPITAL EXPENSES	791010 - Land 791020 - Land Improvements
	7920 - BUILDINGS	792010 - Buildings 792011 - Project Management Services 792012 - Attorney/Legal Fees 792013 - Permit Expeditors 792014 - Project Mgmt Reimbursement 792015 - Permits/Agency Fees 792016 - General Construction 792017 - Hazardous Material Abatement 792018 - Campus Construction 792019 - Temporary Facilities 792020 - Estimates & Preconstruction Service 792021 - Architectural 792022 - Reimbursable Design 792023 - Interior/Furniture Design 792024 - Special Consultant - Soil 792025 - Special Consultant - Civil 792026 - Special Consultant - Structure 792027 - Special Consultant - Dat

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		792028 - Special Consultant - A/V 792029 - Special Consultant 792030 - Architecture - Land 792031 - Exterior Improvements 792032 - Non-GC Site Work 792033 - Electrical Tie-In 792034 - Copper/Fiber Tie-In 792035 - Utilities 792036 - Site/Soil/Topo Survey 792037 - Spec Insp-Haz-Mat/Termite 792038 - Spec Insp- Gen Const 792039 - Print/Messaging/Misc 792040 - Building Construction Insurance 792041 - Security Systems 792042 - Signage 792043 - Window Coverings 792044 - Data/Telecom Wiring 792045 - Fire Alarm System 792500 - Construction Expense Soft Costs
	7960 - EQUIPMENT	796010 - Equipment 796011 - AV Equipment 796012 - Classroom Equipment 796013 - Moving Carrier 796014 - Appliances 796015 - Data/Telecomm Rack Equipment 796016 - Data/Telecomm Patch Card
	7962 - VEHICLES	796210 - Vehicles
	7963 - COMPUTERS	796310 - Computers 796320 - Software and Systems Over 50k
	7964 - FURNITURE	796410 - Furniture
	7968 - GRANT EQUIPMENT	796810 - Grant Equipment 796820 - Grant Computers
	7970 - LIBRARY BOOKS	797010 - Library Books 797020 - Library Periodicals 797030 - Library Binding 797040 - Videos 797050 - Electronic Resource 797060 - Replacements
	7980 - RARE BOOKS & ART COLLECTIONS	798010 - Rare Books 798020 - Art
	7990 - CAPITALIZATION OF ASSETS	799000 - Capitalization of Assets
	7995 - CAPITAL EXPENSE TRANSFERS	799550 - Capital Expense Transfer
7A - Reserves	7999 - RESERVES	799910 - Reserves 799911 - Reserves Faculty Salvage 799912 - Reserves Staff Salvage 799913 - Reserves Budget Savings 799914 - Reserves Unit Savings
81 - Transfers Out	8100 - TRANSFERS OUT	810010 - Transfers Out (Debits) 810020 - Releases Out (Debits) 810030 - Releases Out (Debits) PR
82 - Transfers In	8200 - TRANSFERS IN	820010 - Transfers In (Credits) 820020 - Releases In (Credits)
91 - Fund Additions	910010 - Fund Additions	910010 - Fund Additions
96 - Fund Deductions	960010 - Fund Deductions	960010 - Fund Deductions