

**UL Expense Account Codes
Definition**

Acct	Description	Definition
500000	EXPENSES-R	
510000	PERSONNEL-R	
511000	SALARY-R	
51100R	Salaries and Wages	
511100	Administrative	Services provided by administrators of the University
511200	Faculty	Services provided by permanent faculty for instruction and/or research
511300	Prof and Admin	Services provided by permanent monthly staff employees
511400	Classified	Services provided by permanent classified hourly employees
511410	Shift	Additional compensation for regular hours worked by an employee regularly assigned to a second or third shift
511420	Overtime	Services provided by an hourly employee above their normal work week
511500	Student	Services provided by student employees other than graduate assistants, resident interns, and college work study students
511501	Student - F&A Exempt	Student payroll exempt from Facilities and Administrative charges
511510	Grad Student	Services provided by Graduate Teaching Asst, Graduate Research Asst, and Graduate Service Asst
511511	Grad Student-F&A Exempt	Services provided by Graduate Teaching Asst, Graduate Research Asst, and Graduate Service Asst where the expense is exempt from F&A
511520	Fellowships	Awards given to fellows non-service in nature, but enrolled in a degree program to allow their pursuit of study & research
511530	Post Doctoral Wages	Services provided by post doctoral trainees, fellows, research associates, and scholars
511600	Temp	Services provided by all temporary hourly employees
511601	Temp - F&A Exempt	Temporary employee payroll exempt from Facilities and Administrative charges
511700	House Staff	Services provided by post graduate interns
511800	Default	Utilized by administration when a program, project, or grant is invalid for processing a salary or wage. Utilized by departments to reallocate to an appropriate program, project, or grant
511900	Deferred Salary Exp	Capture deferred salary expense according to contractual terms. (Controller's Office use only)
512000	BENEFITS-R	
512100	Health Insurance	Employer's share of health insurance premiums
512101	Fringe Benefits-F&A Exempt	Employer's share of the employee's fringe benefits where the expense is exempt from F&A
512110	Grad Student Insurance	Employer's share of graduate student insurance premiums
512115	Undergrad Student Insurance	Employer's share of undergraduate student insurance premiums
512200	Long-term Disability	Employer's share of the employee's long term disability premium
512300	Retirement Benefit	Employer's share of the employee's retirement program
512400	Accidental Death & Dismember	Employer's share of the employee's accidental death and dismemberment premium

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512500	Flex Plan	Employer's share of the employee's flexible benefits plan
512600	Life Insurance	Employer's share of the employee's life insurance premium
512610	Worker's Compensation	Employer's share of worker's compensation premiums
512620	Unemployment Insurance	Employer's share of employee's unemployment insurance
512700	Direct Bill	Employer's share of fringes on retirees and employees who are on leave without pay
512705	Tuition Remission	Employer's share of tuition remission
512706	Tuition Remission - Staff	Tuition remission paid for staff and faculty of the University
512707	Tuition Remission - Depend	Tuition remission paid for dependents of University staff and faculty
512810	FICA	Employer's share of tax imposed under the Federal Insurance Contribution Act
512811	FICA-F&A Exempt	Employer's share of tax imposed under the Federal Insurance Contribution Act where the expense is exempt from F&A
519000	OPERATING EXPENSE-R	
51900R	Operating Expenses	
519100	Accrued Expenses	Accrued sick and vacation expense. (Controller's use only)
520000	SCHOLARSHIPS & FELLOWSHIPS-R	
520025	Tuition Discount	Reflect scholarships and fellowships that offset tuition and fees as prescribed by GASB 35. (Controller's use only)
520050	Scholarships	Student aid to help defray the cost of education
520075	Fellowships	Payments made to a graduate student to allow for their pursuit of study or research where the student does not provide services and is enrolled in a degree program
520100	Aid-Room	Aid in the payment of a student's rent
520200	Aid-Board	Aid in the payment of a student's food
520300	Aid-Books	Aid in the payment of a student's books
520400	Aid-Tuition	Aid in the payment of a student's tuition
520450	Tuition Remission-Fac/Staff	Tuition paid for faculty and staff as prescribed by University policy
520455	Tuition Remission-Depend	Tuition paid for dependents as prescribed by University policy
520500	Unapplied Aid	Aid received where the student has not yet been charged
520600	Stipends	Periodic payments to individuals where services are not required
520601	Athletics Cost of Attendance	Additional scholarship to student-athletes to cover the full cost of attendance
520605	Research Participant Per Diem	Per diem allowances given to research participants
520606	Research Program Participant (F&A)	Payments provided to research program participants
520607	Research Program Participant (F&A exempt)	Payments provided to research program participants
520610	Participant Supp-Allow Nonexem	Lump sum payments given to individuals participating in such activities as training institutes, etc., subject to F&A

UL Expense Account Codes		
Acct	Description	Definition
520611	Participant Supp-Allow Exempt	Lump sum payments given to individuals participating in such activities as training institutes, etc., not subject to F&A
520612	Participant Support–Air	Payments to individuals participating in activities such as training institutes, etc. for airline travel
520613	Participant Support–Hotel	Payments to individuals participating in activities such as training institutes, etc. for hotel fees
520614	Participant Support–Rental Car	Payments to individuals participating in activities such as training institutes, etc. for rental cars and other ground transportation
520615	Participant Support–Meals	Payments to individuals participating in activities such as training institutes, etc. for meals and other catering expenses
520616	Participant Support–Misc Travel	Payments to individuals participating in activities such as training institutes, etc. for miscellaneous fees such as: checked bag fees, mileage, gasoline, parking, internet, tips, etc.
520617	Participant Support–Supplies	Payments to individuals participating in activities such as training institutes, etc. for supplies, such as: books, office supplies, training materials, postage, printing, etc.
530000	UTILITIES-R	
530100	Electricity	Payments for electricity
530200	Water	Payments for water services
530300	Natural Gas	Payments for natural gas
530400	Coal	Coal or coke consumed in heating and/or power generating plants
530500	Sewer	Payments for sewers
530600	Steam/Chilled Water	Payments for steam and chilled water from the University plant
530700	Phone-Utilities	Fees charged for monthly recurring telephone services such as standard line, enhance features, voice mail, long distance calls, 800 calls, directory assistance, or any usage sensitive telephone services
530800	Fuel Oil	Oil consumed in heating and/or power generating plants
530900	Cable	Payments for cable services
535000	TRAVEL-R	
53500R	Travel	
535110	In-State Travel-Air	Airfare expenses for employees traveling within KY
535111	In-State Travel-Hotel	Hotel expenses for employees traveling within KY
535112	In-State Travel-Rental Car	Rental Vehicle expenses for employees traveling within KY
535113	In-State Travel-Misc. Exp.	Misc. travel-related expenses (not air, hotel, or rental car) for employees traveling within KY
535210	Out-Of-State Travel-Air	Airfare expenses for employees traveling outside KY
535211	Out-Of-State Travel-Hotel	Hotel expenses for employees traveling outside KY
535212	Out-Of-State Travel-Rental Car	Rental Vehicle expenses for employees traveling outside KY
535213	Out-Of-StateTravel-Misc. Exp.	Misc. travel-related expenses (not air, hotel, or rental car) for employees traveling outside KY
535310	International Travel-Air	Airfare expenses for employees traveling internationally
535311	International Travel-Hotel	Hotel expenses for employees traveling internationally
535312	International Travel-Rental Car	Rental Vehicle expenses for employees traveling internationally

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535313	International Travel-Misc. Exp.	Misc. travel-related expenses (not air, hotel, or rental car) for employees traveling internationally
535410	Student Travel-Air	Airfare expenses for students
535411	Student Travel-Hotel	Hotel expenses for students
535412	Student Travel-Rental Car	Rental Vehicle expenses for students and student groups
535413	Student Travel-Misc. Exp.	Misc. travel-related expenses (not air, hotel, or rental car) for students
535500	Participant (Non-Taxable Item)	Reimbursements to Study Participants for mileage, transportation, meals and parking
535550	Other Non-Employee Travel-Air	Airfare expenses for non-employees
535551	Other Non-Employee Travel-Hotel	Hotel expenses for non-employees
535552	Other Non-Employee Travel-Rental Car	Rental Vehicle expenses for non-employees
535553	Other Non-Employee Travel-Misc. Exp.	Misc. travel-related expenses (not air, hotel, or rental car) for non- employees
535601	Team Travel-Air	Air expense for teams to attend away events
535602	Team Travel-Land	Travel by land expense for teams to attend away events
535603	Team Travel-Hotel	Hotel expense for teams to attend away events
535604	Team Travel-Meals	Meal expense for teams to attend away events
535605	Team Travel-Autos	Automobile expense for teams to attend away events
535606	Team Travel-Per Diem	Expenses for entertainment of individuals at events
535607	Team Travel-Misc Exp	Travel expenses incurred other than hotel, meals, rental car, and air. Charges could include expenses for gas, mileage, entry fees, etc
535631	Prospect Travel-Air	Air expenses incurred by athletic recruitee
535632	Prospect-Hotel	Hotel/Motel accommodations for recruitee
535633	Prospect-Meals	Meal expense for recruitee
535634	Prospect-Entertainment	Entertainment expense for recruitee
535635	Prospect Travel-Misc Exp	Travel expenses incurred by athletic recruitee other than hotel, meals, rental car, and air. Charges could include expenses for gas, mileage, entry fees, etc
535671	Coach Recruitment Travel-Air	Air expenses incurred by coach during athletic recruitment
535672	Coach Recruitment Hotel	Hotel/Motel accommodations for coach while recruiting
535673	Coach Recruitment Meals	Meal expense for coach while recruiting
535674	Coach Recruitment Entertain	Entertainment expense for coach while recruiting
535675	Coach Recruitment-Misc. Exp	Travel expenses incurred by coach other than hotel, meals, rental car, and air during athletic recruitment. Charges could include expenses for gas, mileage, entry fees, etc
535676	Prospect Travel-Rental Car	Rental car expenses incurred by athletic recruitee
535677	Coach Recruitment-Rental Car	Rental car expenses incurred by coaches while recruiting
535635	Prospect Travel-Misc. Exp	Travel expenses incurred by athletic recruitee other than hotel, meals, rental car, and air. Charges could include expenses for gas, mileage, entry fees, etc

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535680	Employee Recruitment	Expenses related to to the hiring of University employees and the recruiting of students
535685	Student Recruitment	Expenses related to to the hiring of University employees and the recruiting of students
536000	Student-Misc. Reimbursement-Non Travel	Reimbursement of student non-travel expenses
540000	SUPPLIES & SERVICES-R	
541000	SUPPLIES-R	
541100	Laboratory	Expenses for laboratory supplies other than chemicals
541110	Chemicals	Expenses for chemicals or chemical products used for laboratories, printing, physical plant, fine arts, etc.
541120	Radioisotopes	Expenses for purchasing radioactive materials
541125	Radiology	Supplies purchased for use in X-Ray services: film, cleaners, & toner
541130	Compressed Gas (cylinders)	Charges for compressed gas
541140	Demurrage	Charges for gas cylinders
541150	Animals	Animals and animal care for experimental purposes
541151	Animal Feed	Feed for animals used for experimental purposes
541200	Office Supplies	Expenses for office supplies such as paper, pencils, binders, etc. not purchased through the University Stockroom
541240	Grnt Approved Supplies	Sponsor approved direct charges, allowable supplies
541250	Non-Library Books & Binding	Expenses for books and binding not purchased for the Libraries
541300	Instructional & Training	Expenses for reference materials or supplies for educational/teaching purposes
541400	Software	Computer programs, procedures, and/or documentation
541405	Database on CD	Purchase of database on compact disc
541505	Stockroom	Supplies purchased from the University Stockroom
541506	Janitorial	Cleaning and disinfecting supplies
541507	Meeting	Expenses for supplies in meetings
541508	Recreational	Expenses for balls, bats, nets, and similar indoor and outdoor recreational supplies
541509	Maintenance Supplies	Supplies used for repair and maintenance
541510	Dental-Lab Supplies	Supplies used in providing instruction to dental students or dental care patients
541520	Printing Supplies	Supplies used for printing
541530	Postal Supplies	Stamps, metered postage, permit center service charges, or any item purchased from the US Post Office
541540	Medical-Lab Supplies	Bandages, sutures, surgical dressings, knife blades and other articles used in medical and surgical procedures
541541	Disposable Supplies	Medical supplies for patient use in home health
541545	Pharmacy/Drugs	Medicines purchased from a pharmacy
541550	Uniforms	Wearing apparel for employees

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541555	Nutritional Supplements	Supplements intended to provide nutrients such as vitamins, minerals, etc.
541600	Gasoline	Fuel costs chargeable for vehicles and powered equipment
541610	Ice	Ice purchased for injuries at Athletic functions
541650	Special Purpose	Supplies purchases for a specific purpose and not individually accounted for in other account codes
542000	N-CAP REP/REPL (<\$100,000)-R	
542100	Construction & Renovation	Expenses related to capital construction and renovation
542110	Constr & Renov F&A Exempt	For Controller's Office use only to place capitalized construction and renovation costs from J program to sponsored program speed type
542200	Land Improvements	Costs incurred up to the excavation of a new building
542250	Soil Remediation	Expenses related to performing soil investigation, removal, disposal, or any other soil remediation technique
542300	Asbestos Removal	Cost of removing asbestos from University buildings
542410	Roofs	Expenses related to repairing or replacing roofs
542450	Planning & Construction	Architectural, engineering, and any other expense related to the planning stages of construction for projects less than \$100,000
542550	Analytical Testing	Cost associated with any analytical testing required for environmental compliance but not related to the readying of land for its use
542600	Environmental	Expenses related to remediation of environmental issues
542700	Floor Covering	Expenses related to the covering of floors such as carpet, tile, etc.
542800	Uph, Wallcvr, Window Trmt	Expenses related to the treatment of windows such as draperies, curtains, blinds, etc.
543050	Printed Music	Expenses related to printing of music
543135	Commissioned Music	External costs incurred related to composing, arranging, commissioning of musical works
543999	Non F&A SM Equip 1-4.9K	Expenses for capital equipment that cost between \$1000-\$4999 purchased on grants that are still active and using the old cap rules
544000	EQUIP-UNCAPITALIZED (<\$5000)-R	
544201	Computer	Programmable devices that can store, retrieve, and process data
544203	Equipment	Long-lived assets used in the operation of the business
544206	Furniture	Movable articles such as chairs, tables, etc.
544209	Special Purpose Equipment	Long-lived assets used in the operation of the business and not individually accounted for in other account codes
544210	Fabricated Equipment	Long-lived assets used in the operation of the business created by using component parts
544215	Leased Equipment	Long-lived assets used in the operation of the business
544216	Leasehold Improvements	Improvements made to land leased by the University
544217	Patents	An official document conferring a right and privilege
544218	Vehicles	Long-lived asset used for transportation

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544301	Insurance - Furniture	Purchase of movable articles with an individual cost of less than \$5,000 such as chairs, tables, etc. that may be eligible for insurance reimbursements
544302	Insurance - Equipment	Purchase of equipment with an individual cost of less than \$5,000 used in the operation of the business that may be eligible for insurance reimbursements
544303	Insurance - Computers	Purchase of computers with an individual cost of less than \$5,000 that may be eligible for insurance reimbursements
544304	Insurance - Office Supplies	Purchase of office supplies such as paper, pencils, binders, etc. not purchased through the University Stockroom that may be eligible for insurance reimbursements
545000	SERVICES-R	
545100	SERVICES-PERSONNEL-R	
545110	PERSONAL SERVICES CONTRACTS- R	
545111	PSC-Legal	Expenses related to personal service contract for legal fees
545112	PSC-Interior Design	Expenses related to personal service contract for interior design fees
545113	PSC-Architectural & Engineer	Expenses related to personal service contract for architectural & engineer fees
545114	PSC-Medical	Expenses related to personal service contract for medical fees
545115	PSC-Audit Fees	Expenses related to personal service contract for audit fees
545116	PSC-Artist	Expenses related to personal service contract for artist fees
545117	PSC-Consultant	Expenses related to personal service contract for consultant fees
545118	PSC-Other Contractual	Expenses related to personal service contract for other contractual fees
545120	OTHER PERSONNEL SERVICES-R	
545121	Stat Crew	Payments to individuals to keep statistics at events
545122	Clock Crew	Payments to individuals to run time clock at events
545123	PA System Crew	Payments to individuals to announce over PA system at events
545124	Press Box Crew	Payments to individuals to staff the press box at events
545125	Film Crew	Payments to individuals to film events
545126	Game Officials	Payments to individuals to officiate events
545130	Honorariums/Guest Speakers	Payments to recipient where the primary intent is to confer distinction or symbolize respect, also where the recipient has provided receipt for expenses
545140	Temporary Services	Payments for services that span a limited time
545150	Human Subjects	Payments to individuals participating in research projects
545160	Security	Payments to Public Safety for services related to security and to individuals for security at events
545161	Background Checks	Payments for services related to criminal backgrounds checks on employees
545200	SERVICES-EXTERNAL-R	
545210	Delivery	Payment for the transportation of commodities
545211	Freight	Payment for the transportation of commodities

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545212	Overnight Mailings	Mail sent overnight using FedEx or other mail services
545213	Postal Service	Stamps, metered postage, permit center service charges, or any item purchased from the US Post Office
545214	Embroidery/Screening	Expenses related to decorative needlework or fabric applications
545220	Printing Services	Fees for printing services
545221	IT - Printing Svcs Outsourced	Fees for printing services outsourced by IT
545224	OCRSS Services	Fees for services from the Office of Clinical Research Services and Support
545225	Ambulance	Fees for ambulance services required at events
545228	Patient Care - No F&A	Fees for patient care (excluded from F&A)
545229	Patient Care - With F&A	Fees for patient care (F&A eligible)
545230	Medical/Physicans	Fees for services performed by doctors
545235	Medical/Hospital	Fees for hospital services
545237	Dental Laboratory	Fees for dental laboratory work performed by corporations or agencies
545240	Relocation/Moving/House Hunt	Fees for relocating, moving expenses, and house hunting of newly hired individuals
545245	Legal Settlements	Fees for legal settlements
545250	Collection	Fees for collection agencies
545255	Laundry	Cleaning of clothing or linens
545260	Catering	Payment for the provision of food and service
545265	Information Referral	Fees paid for use of information referral services
545270	Film Development	Cost of film and the processing of such film
545275	Photo Duplicating/Reprints	Photostating or other photographic reproduction except microfiche
545276	Microforms/Microfiche	Payment for the production of microfiche
545277	Graphic Images	Cost of creating images such as graphs, charts, etc. and placing the output on overheads, slides , and other hard copy
545279	Contractual-ULP	Payments to University of Louisville Physician's Inc. for services performed for accounts receivable billing other services provided
545280	Contractual	Fees for contractual expenses
545281	Software Implement Serv	Expenses related to software consultant services to help implement new systems or upgrade major releases of existing systems
545282	Time & Attendance Fee	Charges from the third party hosting the time and attendance system. Charges will be made through payroll process
545283	MCAID Practice Group OH Exp	Payments to University of Louisville Physician's Inc. for clinical overhead services
545284	Contractual ULP KOH Investment	Payments to University of Louisville Physician's Inc. for services performed for KentuckyOne Health Care investment projects
545285	Contractual ULP Other Hospital	Payments to University of Louisville Physician's Inc. for services performed for accounts receivable billing and other services related to patients from hospitals other than KentuckyOne Health
545286	Contractual-IGT	Payments to University of Louisville Physician's Inc. for services performed that are funded from the Intergovernmental Transfer funds

Acct	Description	UL Expense Account Codes Definition
545287	Contractual ULP KOH	Payments to the University of Louisville Physician's Inc. for services performed for accounts receivable billing and other services related to KentuckyOne Health Care
545290	Grant Sub-award \$25K or less	Payments to sub recipients for first \$25K of each subcontract (F&A eligible)
545291	Grant Sub-award in xs of \$25K	Payments to sub recipients in excess of \$25K per subcontract (excluded from F&A)
545300	SERVICES-INTERNAL-R	
545303	IT-iTech Xpress	Payment to IT for software purchases, computer accessories, and other related products/services provided to University units
545304	IT-Application Support	Payment to IT for application support provided to University units
545305	IT-Printing Svcs	Payment to IT for printing services provided to University units
545306	IT-Audio Visual Support	Payment to IT for audio visual support provided to University units
545307	IT-B&W Copies	Payment to IT for black & white copies provided to University units
545308	IT-Copy Ctr Supplies	Payment to IT for copy center supplies provided to University units
545309	IT-Copy Finishing Svcs	Payment to IT for copy finishing services provided to University units
545310	IT-Voice Network Monthly	Payment to IT for voice network monthly services provided to University units
545311	IT-Color Copies	Payment to IT for color copies provided to University units
545312	IT-Computer Lab Mgmt	Payment to IT for computer lab management provided to University units
545313	IT-Computer Rental Svcs	Payment to IT for computer rental services provided to University units
545314	IT-Communication Svcs Ctr	Payment to IT for communication services center provided to University units
545315	IT-Long Dist & Grnt Approved	Payment to IT for long distance services provided to University units
545316	IT-Cellphone Charges	Payment to IT for cellphone services provided to University units
545317	IT-Color Slide Svcs	Payment to IT for color slide services provided to University units
545318	IT-Distance Education Support	Payment to IT for distance education support provided to University units
545319	IT-Digital Image Photography	Payment to IT for digital image photography provided to University units
545320	IT CopyIT	Payment to IT for CopyIT services provided to University units
545321	IT-Document Imaging Svcs	Payment to IT for document imaging services provided to University units
545322	IT-Digital Photo Production	Payment to IT for digital photo production provided to University units
545323	IT-Digital Poster Svcs	Payment to IT for digital poster services provided to University units
545324	IT-Desktop Support Svcs	Payment to IT for desktop support services provided to University units
545325	IT-Imaging	Payment to IT for imaging services provided to University units
545326	IT-Enterprise Disk Storage	Payment to IT for enterprise disk storage provided to University units
545327	IT-Graphic Design Svcs	Payment to IT for graphic design services provided to University units
545328	IT-Graphic Video Supplies	Payment to IT for graphic video supplies provided to University units
545329	IT-Lamination/Mounting Svcs	Payment to IT for lamination/mounting services provided to University units

UL Expense Account Codes		
Acct	Description	Definition
545330	IT-Data Network Monthly	Payment to IT for data network monthly services provided to University units
545332	IT UofL Net Remote	Payment to IT for UofL net remote services provided to University units
545335	Library-internal services	Payments to a University Library for services provided to University units
545338	IT Software Resale	Payment to IT for software resale provided to University units
545340	Animal Care	Payment to University Resource Research Center for animal care services provided to University units
545341	IT-LAMC Netwrk Mgmt	Payment to IT for LAMC network management provided to University units
545342	IT-LCD Projector Rental	Payment to IT for LCD projector rental provided to University units
545343	IT-Lan Server Mgmt	Payment to IT for Lan server management provided to University units
545344	IT-Media Equipment Svcs	Payment to IT for media equipment services provided to University units
545345	IT-Tier I Support	Payment to IT for tier I support provided to University units
545346	IT-Optical Disk Storage	Payment to IT for optical disk storage provided to University units
545347	IT-Planetarium Facility Rental	Payment to IT for planetarium facility rental provided to University units
545348	IT-Planetarium Gate Admissions	Payment to IT for planetarium gate admissions provided to University units
545349	IT-Pre Print Design	Payment to IT for pre-print design services provided to University units
545350	Physical Plant Services	Payment for physical plant services provided to University units
545351	IT-Sponsored Accounts	Annual charges for accounts for the following: 1. Individuals who are directly affiliated with the University of Louisville such as Student Assistants, non-enrolled students and board of trustee members who may or may not be listed in the University's Data Base and 2. Individuals who are external to the University but have a relationship with a University unit for business or research purposes
545352	IT-Network Base Infrastructure	Department's frozen network base infrastructure annual charges (at the speed-type level) which includes telephone lines, voice mail, domestic long distance, data connectivity and pervasive wireless
545353	IT-Technical Support Svcs	Payment to IT for technical support services provided to University units
545354	IT-Technology Training Svcs	Payment to IT for technology training services provided to University units
545355	Biomedical Engr	Payment to University Biomedical Engineering for services provided to University units
545356	IT-Video Duplication Svcs	Payment to IT for video duplication services provided to University units
545357	IT-Voice Mail Svcs	Payment to IT for voice mail services provided to University units
545358	IT-Video Production Svcs	Payment to IT for video production services provided to University units
545359	IT-Web Development Svcs	Payment to IT for web development services provided to University units
545360	Lab/Research	Payments to the University for lab/research service provided to University units
545361	IT-Workstation Replacement Pro	Payment to IT for workstation replacement provided to University units
545362	IT-Web Site Hosting	Payment to IT for web site hosting provided to University units
545363	IT Back Up Svcs	Payment to IT for back-up services provided to University units

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545364	IT-Department Acct Systems	Charges for the development and ongoing support for interfacing critical financial/HR information to departmental accounting systems throughout the University which includes: scoping sessions, automation of business processes, automation of interfacing with financials, analysis, design and testing for user signoff, report creation and ongoing maintenance of automated business processes
545365	IT-Addressing	Payment to IT for printing on envelopes, brochures, and other University mailings provided to University units
545366	IT-uConnect Data Monthly	IT monthly service that covers voice, data and wireless. IT use only.
545367	IT-uConnect Voice Monthly	IT monthly service that covers voice, data and wireless. Not allowable on Grants and Sponsored Programs. IT use only.
545368	IT-Domain Registration	Payment to IT for domain registrations provided to University units
545370	Academic Counseling	Payments to University Academic Counseling for services provided to University units
545380	Research Opeartions Allocation	Internal expense allocation of generak research operation expenses. For OCRSS use only.
545381	CTU Coordinator Fee	Fee for use of Clinical Trials Unit clinical research coordinators
545382	CTU Room Fee	Fee for use of Clinical Trials Unit rooms
545383	CTU Drug Storage Fee	Fee for use of Clinical Trials Unit drug storage and accountability
545384	CTU Equipment Use Fee	Fee for use of Clinical Trials Unit medical equipment
545385	CTU Service Fee	Fee for services related to sponsored projects, such as financial, regulatory, medical editing, database development, compliance or other areas of administration in sponsored projects.
545410	DNA analysis	Fees for deoxyribonucleic acid (DNA) analysis
545420	Other analysis	Fees for other types of analysis and not individually accounted for in other account codes
545430	Test/Survey Scanning	Fees for testing and survey scanning
545440	Lab/Research Testing	Fees for pathology and/or electron microscopy done on human and animal tissues for research purposes
545450	Transgenic Underwriting	Fees for underwriting of genetic materials
545460	Fresh Tissue Alloc	Fees for expenses incurred in providing the allocation of fresh tissue
545500	Waste Removal	Cost of the removal of hazardous materials other than asbestos and contaminated soil
545510	Hazardous Waste	Cost of the removal of hazardous materials other than asbestos and contaminated soil
545520	Infectious Waste	Cost of the removal of infectious waste
545600	INSTALLATION-R	
545605	Wiring/Cable Installation	Payments for installation of wiring/cable
545610	IT-Voice Network Installation	Installation of telephone and data services for the University, related to the Network Base Infrastructure
545611	IT-Install Network Base Infra	Payments for installation of voice network activity not included in the Network Base Infrastructure
545615	Phone Software	Payments for installation of voice mail and decas
545620	Numbers	Payments for initial installation of new phone numbers

UL Expense Account Codes		
Acct	Description	Definition
545625	Phone Inst	Payments for installation of telephones
545630	Workstation-Leased-Inst	Payments for installation of leased workstations
545635	Workstation-Non Leased-Inst	Payments for installation of non-leased workstations
545640	A-V Equipment Inst	Payments for installation of audio visual equipment
545645	IT-Data Network Installation	Payments for installation of data network activity not included in the Network Base Infrastructure
545650	Video Network Inst	Payments for installation of video networks
545655	Software Inst	Payments for installation of computer software
545660	Other Equipment	Payments for installation of other equipment
545700	MAINTENANCE-R	
545705	Janitorial Services	Payments for janitorial services
545710	Equipment Maint	Repair and maintenance to equipment
545715	Vehicles Maint	Repair and maintenance to University vehicles
545720	Telephone Maintenance	Repair and maintenance to telephones
545725	IT-Copier Management Program	Repair and maintenance to copy machines under the copier management program
545726	IT Internal Print/Copy Usage	Fees for copy usage within IT
545727	IT - Digital Signature	To capture expenses related to an enterprise solution to network video monitors facilitating both local communications at each site as well as immediate campus wide emergency messaging. For IT use only.
545730	Fax Maintenance	Repair and maintenance to FAX machines
545735	Computer Maint	Repair and maintenance to computers
545740	A-V Equipment Maint	Repair and maintenance to audio visual equipment
545745	Voice Network Maint	Repair and maintenance to daily voice network
545750	Data Network Maint	Repair and maintenance to data network
545755	Video Network Maint	Repair and maintenance to video network
545770	Software Maint	Repair and maintenance to computer software
545775	Other-Equipment Maintenance	Repair and maintenance to other equipment
545780	Grounds Maintenance	Repair and maintenance to University property such as parking lot repair, snow plowing, tree trimming, etc.
545785	Other Maintenance	Repair and maintenance that is not individually accounted for in other account codes
551000	RENTAL-R	
551100	Equipment Rental	Rental charges for equipment where title will remain with the lessor at the end of the lease term and payment is not made to an individual
551200	Vehicle Rental	Rental charges for vehicles where title will remain with the lessor at the end of the lease term and payment is not made to an individual
551300	Building-Rental	Rental charges for the use of a structure where title will remain with the lessor at the end of the lease term and payment is not made to an individual
551400	Property-Rental	Rental charges for the use of land where title will remain with the lessor at the end of the lease term and payment is not made to an individual

UL Expense Account Codes		
Acct	Description	Definition
552000	FEES-R	
552100	Registration	Fees for enrollment at conferences and seminars
552150	Student Registration	Fees for student enrollment at conferences and seminars
552200	Dues & Memberships	Dues or fees for memberships to professional organizations or clubs
552300	Subscription	Subscriptions not purchased for the Libraries
552310	Subscription - Recruiting	Subscription services related to recruitment of students and student athletes
552400	Licensing & Permits	Fees for permission to engage in a particular activity
552410	Environmental Fees	Fees for environmental registrations and licenses
552450	IP Rights Fee - Service Plus	Internal fee to account for intellectual property rights granted in excess of standard agreements (i.e. Service Plus) - For use by EVPR only - F&A exempt.
552500	Submission and Application Fees	Submission and application fees - i.e. abstracts, IRB's, grants, - those not associated with licenses, permits or registrations
552600	Processing	Fees assessed for processing data
552605	Credit Card Fee	Fees assessed for use of credit cards
552610	Bank Fees	Fees assessed by banks
552700	Late	Fees assessed for not meeting a deadline
552750	Commissions	Fees assessed by an agent for transacting business for another
552850	Management	Fees assessed by an agent for managing transactions or business for another
552900	Tickets for Staff	Cost of tickets used by staff
552910	Parking	Expenses for parking incurred at meetings other than business related activities
552920	House Staff Fees	Fees assessed by House Staff to the departments for costs incurred for residents
553000	GAME GUARANTEES-R	
553100	Home Events	Expenses related to a home event
553200	Away Events	Expenses related to an away event
553300	Game Guarantees	Expenses related to sales guarantees for away games
553400	Pre/Post Game Meals	Expenses related to pre/post game meals
553500	Lodging - Home Events	Expenses related to student athletes for home events when dormitories are unavailable
554000	RESALE OPERATIONS-R	
554100	Cost of goods sold	Cost of goods purchased for resale
554110	Damaged/Obsolete Inventory	Expenses for writing off damaged or obsolete inventory
554200	Rebate	Expense for the return of part of a payment
555000	Flowers/Memorials	Expenses for flowers/memorials given in sympathy
556000	Signage	Cost of interior, exterior and campus signs
557000	Cultural Activities	Expenses related to activities that contribute to cultural awareness

UL Expense Account Codes		
Acct	Description	Definition
558000	Promotional Activities	Expenses related to activities that contribute to the growth or prosperity of an enterprise
559000	Business Meals	Expenses related to meals where University business is discussed
559100	Pre/Post Season Meals	Expenses related to meals provided to University team members
559200	Incidental Student Ath Meals	Meals for student athletes allowed under NCAA rules. For use by Athletics only
560000	Patents & Royalties	An official document conferring a right and privilege
561000	Donations	Approved contributions to other non-profit organizations
562000	Publicity & Promotion	Expenses for services that promote public attention or support
562500	Grnt Approved Publicity & Prom	Publicity and promotion expenses specifically approved within a sponsored award budget
563000	Prizes & Awards	Prizes and awards other than scholarships and fellowships where services are not provided or required
564000	Insurance Premiums	Payments for the coverage of insurance
564500	Insurance Recoveries	Capture recoveries from insurance companies to reimburse for expenses
565000	Insurance-Staff	Payments for the coverage of insurance for staff
566000	Entertainment	Expenses for recreation and meals where receipts are provided
567000	Dislocation Allowance	Expenses for temporary off-site assignments where receipts are provided
568000	ADMINISTRATIVE ACTIONS-R	
568100	Bank Adjustments	Small balance write-offs to adjust bank balances to PS. (Controller's use only)
568200	Bad Debts	Establish a reserve for uncollectible accounts
568210	Quasi Book Value Recls	Capture reclass of book value from temporarily restricted to unrestricted for quasi-endowments. For Controller's Office use only.
568215	SOM Research Allocation	Allocation from the School of Medicine for internal research opportunities
568308	Loans Assignable-DHHS	Expense for the amount of loan principal assigned to DHHS (Bursar's use only)
568310	Principal Assignable-DOE	Expense for the amount of loan principal assigned to DOE (Bursar's use only)
568312	Interest Assignable-DOE	Expense for the amount of loan interest assigned to DOE (Bursar's use only)
568314	Late Fees Assigned	Expense for the amount of late fess assigned to DOE (Bursar's use only)
568316	Administrative Expense-Loans	Expense related to the cost of administering the Federal Perkins Loan Program (Bursar's use only)
568318	Teach Canc Prin-15%	Expense related to teaching service cancellations for principal on Perkins Loans at 15% (Bursar's use only)
568320	Teach Canc Prin-20%	Expense related to teaching service cancellations for principal on Perkins Loans at 20% (Bursar's use only)
568322	Teach Canc Prin-30%	Expense related to teaching service cancellations for principal on Perkins Loans at 30% (Bursar's use only)

**UL Expense Account Codes
Definition**

Acct	Description	Definition
568324	T Canc Hdst Prin-15%	Expense related to teaching-Head Start cancellations for principal on Perkins Loans at 15% (Bursar's use only)
568326	Early Inter Canc Int-15%	Expense related to child/family/early intervention service cancellations of interest on Perkins Loans at 15% (Bursar's use only)
568328	Early Inter Canc Int-20%	Expense related to child/family/early intervention service cancellations of interest on Perkins Loans at 20% (Bursar's use only)
568330	Early Inter Canc Int-30%	Expense related to child/family/early intervention service cancellations of interest on Perkins Loans at 30% (Bursar's use only)
568332	Fam Srv Canc Int-15%	Expense related to child/family/early intervention service cancellations of interest on Perkins Loans at 15% (Bursar's use only)
568334	Fam Serv Canc Int-20%	Expense related to child/family/early intervention service cancellations of interest on Perkins Loans at 20% (Bursar's use only)
568336	Fam Serv Canc Int-30%	Expense related to child/family/early intervention service cancellations of interest on Perkins Loans at 30% (Bursar's use only)
568338	Teach Canc Int-15%	Expense related to teaching service cancellations of interest on Perkins Loans at 15% (Bursar's use only)
568404	Law Enf Canc Prin-20%	Expense related to law enforcement and corrections service cancellations for principal on Perkins Loans at 20% (Bursar's use only)
568406	Law Enf Canc Prin-30%	Expense related to law enforcement and corrections service cancellations for principal on Perkins Loans at 30% (Bursar's use only)
568408	Bankruptcy Canc Prin	Expense related to the cancellation for principal on Perkins Loan due to bankruptcy (Bursar's use only)
568410	Bankruptcy Canc Int	Expense related to the cancellation of interest on Perkins Loan due to bankruptcy (Bursar's use only)
568412	Nursing/Tech Canc Prin-15%	Expense related to nurse/medical technician service cancellations for principal on Perkins Loans at 15% (Bursar's use only)
568414	Nursing/Tech Canc Prin-20%	Expense related to nurse/medical technician service cancellations for principal on Perkins Loans at 20% (Bursar's use only)
568416	Nursing/Tech Canc Prin-30%	Expense related to nurse/medical technician service cancellations for principal on Perkins Loans at 30% (Bursar's use only)
568418	Nursing/Tech Canc Int-15%	Expense related to nurse/medical technician service cancellations of interest on Perkins Loans at 15% (Bursar's use only)
568420	Nursing/Tech Canc Int-20%	Expense related to nurse/medical technician service cancellations of interest on Perkins Loans at 20% (Bursar's use only)
568422	Nursing/Tech Canc Int-30%	Expense related to nurse/medical technician service cancellations of interest on Perkins Loans at 30% (Bursar's use only)
568440	Teach Canc Int-20%	Expense related to teaching service cancellations of interest on Perkins Loans at 20% (Bursar's use only)
568442	Teach Canc Int-30%	Expense related to teaching service cancellations of interest on Perkins Loans at 30% (Bursar's use only)
568444	T Canc Hdst Int-15%	Expense related to teaching-Head Start cancellations of interest on Perkins Loans at 15% (Bursar's use only)
568446	Early Inter Canc Prin-15%	Expense related to child/family/early intervention service cancellations for principal on Perkins Loans at 15% (Bursar's use only)
568448	Early Inter Canc Prin-20%	Expense related to child/family/early intervention service cancellations for principal on Perkins Loans at 20% (Bursar's use only)

UL Expense Account Codes		
Acct	Description	Definition
568450	Early Inter Canc Prin-30%	Expense related to child/family/early intervention service cancellations for principal on Perkins Loans at 30% (Bursar's use only)
568452	Fam Srv Canc Prin-15%	Expense related to child/family/early intervention service cancellations for principal on Perkins Loans at 15% (Bursar's use only)
568454	Fam Srv Canc Prin-20%	Expense related to child/family/early intervention service cancellations for principal on Perkins Loans at 20% (Bursar's use only)
568456	Fam Srv Canc Prin30	Expense related to child/family/early intervention service cancellations for principal on Perkins Loans at 30% (Bursar's use only)
568458	Death Canc Prin-100%	Expense related to the cancellation for principal on Perkins Loan due to death or disability (Bursar's use only)
568460	Total Disability Canc Prin-100	Expense related to the cancellation for principal on Perkins Loan due to death or disability (Bursar's use only)
568462	Subj Canc Prin-15%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after(Bursar's use only)
568464	Subj Canc Prin-20%	Expense related to certain subject matter teaching service cancellations for principal on Perkins Loans at 20% (Bursar's use only)
568466	Subj Canc Prin-30%	Expense related to certain subject matter teaching service cancellations for principal on Perkins Loans at 30% (Bursar's use only)
568468	Special Ed Canc Prin-15%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after(Bursar's use only)
568470	Special Ed Canc Prin-20%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after(Bursar's use only)
568472	Special Ed Canc Prin-30%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after(Bursar's use only)
568474	Death Canc Int-100%	Expense related to the cancellation of interest on Perkins Loan due to death or disability (Bursar's use only)
568476	Total Disability Interest-100%	Expense related to the cancellation for of interest on Perkins Loan due to death or disability (Bursar's use only)
568478	Subj Canc Int-15%	Expense related to certain subject matter teaching service cancellations or interest on Perkins Loans at 15% (Bursar's use only)
568480	Subj Canc Int-20%	Expense related to certain subject matter teaching service cancellations or interest on Perkins Loans at 20% (Bursar's use only)
568482	Subj Canc Int-30%	Expense related to certain subject matter teaching service cancellations or interest on Perkins Loans at 30% (Bursar's use only)
568484	Special Ed Canc Int-15%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after (Bursar's use only)
568486	Special Ed Canc Int-20%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after (Bursar's use only)
568488	Special Ed Canc Int-30%	Expense related to for all other authorized teaching service on loans made 07/01/72 and after (Bursar's use only)
568490	Other Loan Costs	Expense related to other costs or losses
568492	Collector Sal/Wage & Fringe	Expense related to the salary & fringe benefits for the Loan Repayment Specialist position (Bursar's use only)
568494	Military Canc Prin/Int	Expense related to military service on loans made 07/01/72 and after (Bursar's use only)
568495	Military Canc Prin/Int 12%	Expenses related to military service cancellations on loans made prior to 07/01/72 (Bursar's Use Only)

Acct	Description	UL Expense Account Codes Definition
568496	Law Enf Canc Int-15%	Expense related to law enforcement and corrections service cancellations of interest on Perkins Loans at 15% (Bursar's use only)
568498	Law Enf Canc Int-20%	Expense related to law enforcement and corrections service cancellations of interest on Perkins Loans at 20% (Bursar's use only)
568500	Law Enf Canc Int-30%	Expense related to law enforcement and corrections service cancellations of interest on Perkins Loans at 30% (Bursar's use only)
568502	Law Enf Canc Prin-15%	Expense related to law enforcement and corrections service cancellations for principal on Perkins Loans at 15% (Bursar's use only)
568503	Volunteer Service Cancellations	Expense related to volunteer service cancellations on Perkins Loans (Bursar's use only)
568504	9/11 P&I Canc	Expense related to 9/11 cancellations of interest on Perkins Loans (Bursar's use only)
568505	Interest Canc-Pub Defender	Expense related to public defender cancellation of interest
568506	Interest Canc-Librarian	Expense related to librarian cancellation of interest
568507	Interest Canc-Fac@Tribl Univ	Expense related to faculty at Tribl University cancellation of interest
568508	Interest Canc-Firefighter	Expense related to firefighter cancellation of interest
568509	Interest Canc-Military	Expense related to military cancellation of interest
568510	Interest Canc-Staff@Lic Pre K	Expense related to licensed pre K staff cancellation of interest
568511	Interest Canc-Speech Path	Expense related to speech pathologist cancellation of interest
568512	Interest Canc-VA Discharge	Bursars' Office Use Only - Interest canceled due to VP Discharge
570000	TAXES-R	
570100	Tax	Payments for tax obligations
570200	Tax Penalty	Payments assessed for penalties on tax obligations
573000	Transfers	Transfers of cash from one program, project, or grant to another
573100	Transfers - ULF, Inc.	Transfers of cash from one University of Louisville Foundation program to another University of Louisville Foundation program. Generally used to transfer endowment income back to principal for reinvestment. (Controller's Use Only)
573101	Transfers - ULF Reinvest	Reinvest unused spending allowance to principal when allowed by gift documentation.
573105	Cost Share Funding-Foundation	Transfer funding to cost share projects for sponsored programs from Endowments or Gifts
573200	Transfers - Med Fund	Transfers of cash from the Med Fund to another program, project, or grant
573250	Transfers - Dept Chair	Capture transfers of money within departments at the discretion of the Department Chair
573255	Transfers - Dean	Transfers from Dean's Office to departmental units
573260	Transfers - VP	Transfers from Vice President's Office to departmental units
573300	Non Budget Cntrl Transfer Acct	Transfers of cash from one program, project, or grant to another where budget is not adjusted. (Controller's use only)
575000	INTERNAL CREDITS-R	
575100	Departmental Credits	Cost recovered for services provided by University departments
575110	Grant Cost Recover/Ref	Cost recovered for plant activity funded by a sponsored agreement. (Controller's use only)

UL Expense Account Codes		
Acct	Description	Definition
575115	eProcurement Surcharge	Capture funding received from the surcharge on purchases associated with sustainability and eProcurement
575150	Standardized Patient Services	Cost recovered for standardized patient services provided by the Office of Medical Education
575200	Information Technology	Cost recovered for services provided by University department of Information Technology
575300	Parking Permits	Costs recovered for University Parking through the issuance of parking permits
575301	Student Fines	Costs recovered for University Parking through the issuance of student parking fines
575302	Hourly Pay Parking	Costs recovered for University Parking through revenue generated at University pay lots
575303	Parking Fines	Costs recovered for University Parking through the issuance of parking fines other than students
575400	RAM Package Charge	Costs recovered to process radioactive material per purchase
575401	Film Badge	Costs recovered for film badges to monitor radiation dosage on a per person basis
575402	Film Badge Late Fees	Costs recovered through fees assessed for not meeting film badge deadline
575403	Film Badge Surcharge	Costs recovered for Radiation Safety Office per film badge to monitor radiation dosage on a per person basis
575450	HSC Dept Overhead	Transfers between HSC Departments and Divisions related to overhead paid by the Division
576000	Grant Capital Funding-R	
576100	Grant Capital Funding	To reflect capital projects costs on grant speed type for billing purposes (Controller's Use Only)
577000	FACILITIES&ADMIN (F&A)-R	
577100	F&A Expense	Cost recovered from sponsored agencies for facilities and administrative costs
577200	Cost-sharing for F&A-R	
577230	Mandatory/Non-Mandatory Offset	Offset entry for mandatory and non-mandatory cost share.
577301	UL Administrative Fee	Administration fee assessed by the University of Louisville to auxiliaries, service centers and program budgets
577302	Sustainability/ePro Surcharge	Fee assessed on all expenditure accounts except salaries, fringe
577303	Gift Revenue Surcharge	Fee charged by Office of University Advancement of all cash gifts
577800	Cost Share Direct	Offset entry for the direct cost share entry.
580000	DEPRECIATION EXPENSE-R	
580100	Depreciation Expense	Allocation of costs over a period of time for limited-life tangible assets.
580200	Amortization Expense	Allocation of costs over a period of time for limited-life intangible assets.
590000	NON-OPERATING EXPENSE-R	
590100	Int on Cap Asset Debt-Bonds	Interest expense on capital asset debt issued through bonds
590110	Int on Cap Asset Debt-Leases	Interest expense on capital asset debt issued through leases
590120	Int on Cap Asset Debt-Note Pay	Interest expense on capital asset debt issued through notes
590130	Cap Asset Debt-Acc Int Exp	Interest accrued, but not paid, on capital asset debt

Acct	Description	UL Expense Account Codes Definition
590140	Debt Gaurantee Fee	Controller's Use Only. Fees assessed related to guarantee of debt
590200	Interest	Charges for borrowed money
590205	InterCo Interest Expense	Interest expense charges for borrowed money through InterCompany entities.
590300	Investment Expense	Fees assessed for the investment of funds
590400	Bond Issuance Cost	Expenses associated with the issuance of bonds
590405	Arbitrage Fees	Fees assessed for services rendered for arbitrage calculations
590500	Trustee Fee	Fees assessed by trustees for services rendered
590600	Annuitant Payments	Payments made to donors or other designated individuals where the University Foundation has aquired funds under an agreement which binds
590700	Hospital Appropriations	Provide funding to QCCT. (Controller's use only)
590800	Arbitrage Rebate Increase	Book adjustment to increase liability to government for arbitrage resulting from revised calculations completed (Controller's Use Only)
590810	Legal Restitution	Restitution funds received as part of a legal settlement
597993	Purchasing Offset CIP	Departmental expense account for construction in progress
597995	Asset Allocations-Budget Chkd	Capital asset allocations that are budget checked - Controller's Office Use Only
597996	Asset Allocations-Non Budg Ckd	Capital asset allocations that are not budget checked - Controller's Office Use Only
597997	Offset for Purchasing	Departmental expense account for capital asset purchases, including capital equipment, vehicles, and other items detailed in the Equipment Capitalization policy.
597999	Contra Asset - AssetMgmt Only	Offset to capitalization entry - Controller's Office Use Only.
599999	Expense Account Rollup	