

ACCOUNT CONTROL DEFINITIONS GENERAL LEDGER
April 15, 2005

These standard account controls define balances in the general ledger. Transactions initiated in the departments should not be processed against these account controls without first consulting your accountant. The categories identified and defined are the ones recognized by the Financial Records System (FRS).

ASSETS

CASH

<u>Banner Account</u>	<u>FRS Subcode</u>	
101000	New	<u>Cash - general operating</u> This account control is automatically updated as transactions occur in the subsidiary or general ledger and represents each particular account's claim on the University's pooled cash utilized for temporary investments.
101030	New	<u>Cash - old Wells Fargo receipting</u> This account control is automatically updated as transactions occur in the subsidiary or general ledger and represents each particular account's claim on the University's pooled cash utilized for temporary investments.
101050	New	<u>Cash - payroll</u> This account control is automatically updated as transactions occur in the subsidiary or general ledger and represents each particular account's claim on the University's pooled cash utilized for temporary investments.
101100	1100	<u>Cash</u> This account control is automatically updated as transactions occur in the subsidiary or general ledger and represents each particular account's claim on the University's pooled cash utilized for temporary investments.
101300	1110	<u>Cash in specialized bank accounts</u> Cash available for use by specific departments or programs held in specialized bank accounts and not available for general University purposes.
101500	1120	<u>Cash in trusts held by others</u> Cash held in accounts administered by a trustee for investment or other administrative purposes.
101700	1130	<u>Cash in change funds</u> Cash held by individual departments for use in making change, and for petty cash fund purposes.
101900	1140	<u>Undeposited Receipts</u> Cash held by individual departments at fiscal year end.
102100	1150	<u>Cash - Funded Depreciation</u> Balances in this account control reflect that portion of an account's claim on the University's pooled cash that has been set aside for equipment replacement.
102110	1151	<u>Cash - Reserve for Lease Options</u> Balances in this account control reflect that portion of an account's claim on the University's pooled cash that has been set aside for lease options.
102300	1160	<u>Funds with Division of Facilities and Construction Management</u> University funds on deposit with Division of Facilities and Construction Management for use in paying obligations for building construction.

CASH (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
102500	1170	<u>Cash clearing - for bank transfers</u> Clearing code for transfers of funds between bank accounts.
102900	1199	<u>Cash clearing – On Campus P-Cards</u> Clearing code for transfers of funds from P-Card accounts.
123200	1197	<u>Accounts Receivable balancing</u> Accounts receivable balancing of funds between bank accounts.
191300	New	<u>Cash in specialized bank accounts</u>
191500	New	<u>Cash in trusts held by others</u>
191700	New	<u>Cash - funded depreciation</u>
191800	New	<u>Funds with DFCM</u>
202900	1198	<u>Accounts Payable balancing</u> Accounts payable balancing of funds between bank accounts.

INVESTMENTS

<u>Banner Account</u>	<u>FRS Subcode</u>	
112100	1220	<u>Investments</u> Cost or basis of assets held for appreciation or production of income.
112300	1221	<u>Investment w/UPTIF</u> Cost or basis of assets held for appreciation or production of income.
112500	1222	<u>Investment - Fair Value Adjustment</u> Adjustments to the market value of an investment.
112700	1240	<u>Investment with trustees</u> Cost or basis of assets held and administered by a trustee for appreciation or production of income.
112900	1260	<u>Investment pool assets</u> Historical cost of assets held in the University Common Fund for appreciation or production of income. This differs from account control 1220 in that it preserves the original amount invested in the Common Fund without regard to current or realizable value.
113100	1270	<u>Equity Fund</u> Cost or basis of assets held for appreciation or production of income.
113300	1271	<u>Bond Fund</u> Cost or basis of assets held for appreciation or production of income.
113500	1272	<u>Intermediate Cash</u> Cost or basis of assets held for appreciation or production of income.
113700	1273	<u>Equity - Income Fund</u> Cost or basis of assets held for appreciation or production of income.

INVESTMENTS (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
113900	1280	<u>Variable investment program assets</u> Amount of funds placed in a deferred compensation plan for employees and invested with local brokerage firm in selected mutual funds in accordance with individual agreements.
192110	1220	<u>Investments</u> Cost or basis of assets held for appreciation or production of income.
192220	1221	<u>Investment w/UPTIF</u> Cost or basis of assets held for appreciation or production of income.
192330	1222	<u>Investment - Fair Value Adjustment</u> Adjustments to the market value of an investment.
192440	1240	<u>Investment with trustees</u> Cost or basis of assets held and administered by a trustee for appreciation or production of income.
192550	1260	<u>Investment pool assets</u> Historical cost of assets held in the University Common Fund for appreciation or production of income. This differs from account control 1220 in that it preserves the original amount invested in the Common Fund without regard to current or realizable value.
192660	1270	<u>Equity Fund</u> Cost or basis of assets held for appreciation or production of income.
192770	1271	<u>Bond Fund</u> Cost or basis of assets held for appreciation or production of income.
192880	1272	<u>Intermediate Cash</u> Cost or basis of assets held for appreciation or production of income.
192990	1273	<u>Equity - Income Fund</u> Cost or basis of assets held for appreciation or production of income.
192995	1280	<u>Variable investment program assets</u> Amount of funds placed in a deferred compensation plan for employees and invested with local brokerage firm in selected mutual funds in accordance with individual agreements.
321000	New	<u>Invested in capital assets</u>
356000	New	<u>Quasi Endowment</u>

ACCOUNTS RECEIVABLE

<u>Banner Account</u>	<u>FRS Subcode</u>	
122100	New	<u>Accounts receivable - retainage</u>
122200	New	<u>Accounts receivable - amounts withheld</u>
123100	1310	<u>Due from State Treasurer</u> Unremitted balance of state appropriations due from State Treasurer for general operations of the University.

ACCOUNTS RECEIVABLE (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
123300	1320	<u>Accounts receivable</u> Amounts due to the University for services rendered or contractual obligations met. Includes letters of credit and credit sales of merchandise.
123310	1321	<u>ROA Clearing - ASA</u> Amounts due to the University for services rendered on the ASA System.
123500	New	<u>Accounts receivable - unbilled</u>
123700	1340	<u>Accounts receivable - other</u> Amounts due to the University of a miscellaneous nature not defined elsewhere.
123710	1326	<u>Buyback balancing</u> Amounts paid from the University for books bought back from students.
123720	1351	<u>Student refund balance</u> Funds refunded to students who withdraw or reduce class credits balanced with bank accounts.
123900	1342	<u>Accounts receivable - sponsored project advances</u> Accounts due to the University for advances on sponsored projects. These advances provide the working capital requirements for contracts and grants operating in foreign countries.
124100	1350	<u>Allowance for doubtful accounts</u> Estimated amount of accounts receivable balances that may ultimately prove uncollectible.
181100	1360	<u>Notes receivable - students</u> Amounts due from students who have had payment of tuition and fees deferred.
181300	1361	<u>Loan principal cancelled - PERKINS</u> PERKINS Loan amount which has been canceled due to student death, disability, bankruptcy, or other acceptable condition provided by PERKINS regulations.
181500	1362	<u>Loan principal adjustments - PERKINS</u> PERKINS loan amount which has been adjusted for reason other than payment or cancellation.
181700	1370	<u>Notes receivable - other</u> Amounts due from foreign countries or other sponsors who are obligated to pay tuition and fees for students as evidenced by a sponsor agreement on file. This account control is also used to record other types of obligation to the University which are evidenced by a note.
181900	1380	<u>Allowance for doubtful notes</u> Estimated amount of notes receivable balances that may ultimately prove uncollectible.
193100	New	<u>Notes/Loan receivable</u>
194100	New	<u>Pledges receivable</u>

INVENTORIES

<u>Banner Account</u>	<u>FRS Subcode</u>	
134110	1406	<u>Computer Solutions</u> Amount due from vendor for items purchased by the University.
134120	1408	<u>Inventories – Academic Publishing</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134100	1410	<u>Inventories - merchandise for resale</u> Cost or basis of goods held for purposes of reselling.
134130	1411	<u>Inventories - Supply</u> Cost or basis of goods held for purposes of reselling.
134140	1411	<u>Inventories - Groceries</u> Cost or basis of goods held for purposes of reselling.
134150	1412	<u>Inventories – Oil and Lube</u> Cost or basis of goods held for purposes of reselling.
134160	1412	<u>Inventories - Textbooks</u> Cost or basis of goods held for purposes of reselling.
134170	1412	<u>Inventories - Produce</u> Cost or basis of goods held for purposes of reselling.
134180	1413	<u>Inventories - Parts</u> Cost or basis of goods held for purposes of reselling.
134190	1413	<u>Inventories - Art/Elec.</u> Cost or basis of goods held for purposes of reselling.
134200	1413	<u>Inventories - Dairy</u> Cost or basis of goods held for purposes of reselling.
134210	1414	<u>Inventories - General Books</u> Cost or basis of goods held for purposes of reselling.
134220	1414	<u>Inventories - Meats</u> Cost or basis of goods held for purposes of reselling.
134230	1415	<u>Inventories - Anti Freeze and Miscellaneous</u> Cost or basis of goods held for purposes of reselling.
134240	1415	<u>Inventories – Gifts and Sundries</u> Cost or basis of goods held for purposes of reselling.
134250	1415	<u>Inventories - Beverage</u> Cost or basis of goods held for purposes of reselling.
134260	1416	<u>Inventories - Cigarettes</u> Cost or basis of goods held for purposes of reselling.
134270	1417	<u>Inventories - Clothing</u> Cost or basis of goods held for purposes of reselling.
134280	1417	<u>Inventories – Pastry/Bakery</u> Cost or basis of goods held for purposes of reselling.

INVENTORIES (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
134290	1418	<u>Inventories – Electronics</u> Cost or basis of goods held for purposes of reselling.
134250	1415	<u>Inventories - Beverage</u> Cost or basis of goods held for purposes of reselling.
134300	1440	<u>Inventories - production supplies</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134310	1441	<u>Inventories - Image Preparation</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134320	1442	<u>Inventories - Photo and Plate</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134330	1443	<u>Inventories - Press</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134340	1444	<u>Inventories - Paper</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134350	1445	<u>Inventories - Bindery</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134360	1446	<u>Inventories - Copy Center 1</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134370	1447	<u>Inventories - Copy Center 2</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134380	1448	<u>Inventories - Copy Center 3</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134390	1449	<u>Inventories - Copy Center 4</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134400	1451	<u>Inventories - General Stock</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134410	1455	<u>Inventories - Copy Center 6</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134420	1456	<u>Inventories - Photo Supplies</u> Cost or basis of supplies used in producing goods or services for purposes of resale.
134500	1460	<u>Inventories - operating supplies</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134510	1461	<u>Inventories – 1st Class</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134520	1461	<u>Inventories – Paper Goods</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134530	1462	<u>Inventories – 2nd Class</u> Cost of expendable supplies on hand purchased for consumption and not for resale.

INVENTORIES (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
134540	1462	<u>Inventories – Cleaning Supplies</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134550	1463	<u>Inventories – 3RD Class</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134560	1464	<u>Inventories – 3RD Class Ind.</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134570	1464	<u>Inventories – Computer Parts</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134580	1465	<u>Inventories – Postage Due</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134590	1466	<u>Inventories – Corp Express</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134600	1475	<u>Inventories – Facilities</u> Cost of expendable supplies on hand purchased for consumption and not for resale.
134700	1480	<u>Work in process</u> Cost of labor and materials incurred in producing items for resale. This account control is used solely in accounting for items in an unfinished state.

OTHER ASSETS

<u>Banner Account</u>	<u>FRS Subcode</u>	
145100	1510	<u>Prepaid expenses</u> Amounts paid in advance for services or items to be utilized in the future.
156100	1520	<u>Deposits - paid</u> Amounts paid by University in advance of receiving goods or services to insure interest and compliance.
156300	1529	<u>Equity in Capital Replacement reserve</u> Amounts transferred to the Capital Replacement account (0-15001-2669) as a reserve for replacement of capitalized/depreciable equipment, buildings and improvements other than buildings.
156500	1530	<u>Premium paid on investments</u> Excess over par value of investment at which an investment is purchased. Payment of a premium implies that the yield rate of return on the investment is less than the nominal rate.
156510	1550	<u>COI</u>
156520	1550	<u>COI - SDL</u>
156530	1551	<u>OID</u>
156540	1551	<u>COI - University</u>

OTHER ASSETS (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
161100	1600	<u>Suspense (system controlled)</u> This is a special account control accessed automatically by the system for posting of transactions with errors or insufficient information.
161300	1650	<u>Suspense (Salary) HRS</u>
161500	1651	<u>Suspense (Staff Benefits)</u>

FIXED ASSETS

<u>Banner Account</u>	<u>FRS Subcode</u>	
195100	1810	<u>Land</u> Cost or other basis of land or land rights. Includes cost for right-of-way, easements, legal and escrow fees, engineering and appraisals.
198100	1811	<u>Real Estate Held for Re-Sale</u> Value of donated or purchased real estate held pending re-sale.
195300	1820	<u>Buildings</u> Cost or other basis of buildings and other non-movable structures. Includes cost for construction, architectural/engineering fees, remodeling/renovation, and fixed equipment or systems.
195500	1821	<u>Buildings current year acquisitions</u> For operations using depreciation accounting. To isolate current year transactions for use in reporting adjustments necessary to negate depreciation accounting. Entries transferred from account code 771700. Combined with account control 195300 each year end.
195700	1822	<u>Buildings current year dispositions</u> For operations using depreciation accounting. To isolate current year transactions for use in reporting adjustments necessary to negate depreciation accounting. Entries transferred from account code 561700. Combined with account control 195300 each year end.
195800	1825	<u>CIP building</u>
195900	1830	<u>Improvements other than buildings</u> Cost or other basis of improvements of a permanent nature to land. Includes costs of fencing, sidewalks, parking lots, landscaping, utility systems, etc.
196750	1830	<u>Telephone equipment</u>
196100	1831	<u>Improvements other than buildings - current year acquisitions</u> For operations using depreciation accounting. To isolate current year transactions for use in reporting adjustments necessary to negate depreciation accounting. Entries transferred from account code 772100. Combined with account control 195900 each year end.
196300	1832	<u>Improvements other than buildings - current year dispositions</u> For operations using depreciation accounting. To isolate current year transactions for use in reporting adjustments necessary to negate depreciation accounting. Entries transferred from account code 561900. Combined with account control 195900 each year end.
196400	1835	<u>CIP improvements</u>

FIXED ASSETS (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
196500	1840	<u>Equipment</u> Cost or other basis of equipment with a value of \$500 and greater and a life of two years or greater. Includes furniture, machinery, vehicles, musical instruments, etc.
196700	1841	<u>Equipment - current year acquisitions (cash)</u> For operations using depreciation accounting. To isolate current year cash transactions for use in reporting adjustments necessary to negate depreciation accounting. Entries transferred from account code 772500. Combined with account control 196500 each year end.
196800	1845	<u>CIP equipment</u>
196900	1850	<u>Livestock</u> Cost or other basis of livestock acquired for University farms or research. Includes cattle, sheep, horses, poultry, etc
196850	1860	<u>Computer software</u>
196910	1870	<u>Library books/films</u> Cost or other basis of books, reference and training materials, films, etc. for exclusive use in the University library.
196920	1875	<u>Art objects</u>
197305	1890	<u>Allowance for depreciation improvements other than</u>
197315	1890	<u>Allowance for depreciation library</u>
197330	1891	<u>Allowance for buyout residence</u>
197320	1893	<u>Allowance for depreciated phone</u>
197325	1895	<u>Allowance for depreciated software</u>
197335	1896	<u>Allowance for unfunded depreciation</u>
197100	1897	<u>Capital elimination</u> Calculated in the Banner SCT system for those accounts identified by a depreciation attribute. Reports the amount of capital value to be eliminated from fund totals in the University's annual financial report.
197200	1898	<u>Capital elimination - offset</u> To negate entries to account control 197100 to facilitate interim reporting.
197300	1899	<u>Allowance for depreciation of buildings</u> Accumulated depreciation expense related to capital equipment, buildings, and improvements other than buildings.
197310	New	<u>Allowance for depreciation of equipment</u>

DUE FROM OTHER FUNDS (Special Edits)

<u>Banner Account</u>	<u>FRS Subcode</u>	
171100	1910	<u>Due from state education and general sub-fund</u> Amounts due and receivable from sate education and general area of the current unrestricted fund.
171300	1911	<u>Due from overhead reimbursement sub-fund</u> Amounts due and receivable from overhead reimbursement area of the current unrestricted fund.
171500	1912	<u>Due from designated departmental operations sub-fund</u> Amounts due and receivable from designated departmental operations area of the current unrestricted fund.
171700	1914	<u>Due from educational operating activities sub-fund</u> Amounts due and receivable from educational operating activities area of the current unrestricted fund.
171900	1915	<u>Due from service departments sub-fund</u> Amounts due and receivable from service departments area of the current unrestricted fund.
172100	1917	<u>Due from Auxiliary Enterprises</u> Amounts due and receivable from auxiliary enterprise area of the current unrestricted funds.
172300	1920	<u>Due from restricted state sub-fund</u> Amounts due and receivable from restricted state area of the current restricted fund.
172500	1930	<u>Due from federal contracts and grants sub-fund</u> Amounts due and receivable from federal contracts and grants area of the current restricted fund.
172700	1940	<u>Due from contract and grants sub-fund</u> Amounts due and receivable from non-federal contracts and grants area of the current restricted fund.
172900	1950	<u>Due from other current restricted sub-fund</u> Amounts due and receivable from "other" area of the current restricted fund.
173100	1960	<u>Due from loan fund</u> Amounts due and receivable from loan fund.
173300	1970	<u>Due from endowment and similar fund</u> Amounts due and receivable from endowment and similar fund.
173500	1971	<u>Due from Wells Fargo Bank-G&I fund</u> Amounts due and receivable from investment.
173700	1972	<u>Due from Endowment pool</u> Amounts due and receivable from endowment pool investment.
173900	1973	<u>Investment Appreciation</u> Amounts due and receivable from endowment pool investment appreciation.
174100	1974	<u>Trust Appreciation</u> Amounts due and receivable from endowment trust pool investment appreciation.

DUE FROM OTHER FUNDS (Special Edits) (Cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
174300	1980	<u>Due from plant fund</u> Amounts due and receivable from plant fund.
174500	1990	<u>Due from agency fund</u> Amounts due and receivable from agency fund.

LIABILITIES

CURRENT LIABILITIES

<u>Banner Account</u>	<u>FRS Subcode</u>	
201100	2110	<u>Accounts payable</u> Amounts owing to suppliers of goods and services which have been received but not paid for.
201715	2111	<u>Interest payable</u>
201300	2115	<u>Accounts payable - year end</u> Amounts owing to suppliers of goods and services which have been received but not paid for.
201500	2116	<u>Accounts payable A/P</u> Amounts owing to suppliers of goods and services which have been received but not paid for.
201700	2117	<u>Other Payables</u> Amounts payable other than those accrued through the A/P system during the year or at year end.
201705	2118	<u>Gratuities received</u>
201710	2119	<u>Gratuities disbursed</u>
201900	2220	<u>Due to State Treasurer</u> Revenues received qualifying as dedicated credits which have not been forwarded to the State of Utah.
202100	2240	<u>Sales tax collections payable</u> Amounts collected as tax on sales of University goods and services which have not been forwarded to the taxing authorities.
213100	New	<u>Liability for compensated absences</u>
221000	2230	<u>Payroll withholding payable</u> Amounts withheld from employees' compensation which have not been forwarded to the appropriate taxing and other authorities.
235100	2250	<u>Early retirement payable</u> Retirement benefits owing but not yet paid to individuals who have elected to participate in the early retirement option - current year only.
244200	2320	<u>Discount on investments</u> Amount under par value of investment at which an investment is purchased. Purchases made at a discount imply that the yield rate of return on the investment is more than the nominal rate.

CURRENT LIABILITIES (Cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
202700	2330	<u>Other current liabilities</u> Other amounts currently due which are not defined by other account controls.
202705	2331	<u>Transient tax payable</u>
202710	2332	<u>Refunds clearing</u>
202715	2334	<u>Compensated absences</u>
202720	2335	<u>Early retirement</u>
202725	2337	<u>Mail order checks clear</u>
202730	2338	<u>Certificates redeemable</u>
202735	2339	<u>Mail order returns</u>
244100	2440	<u>Deferred income</u> Receipts in the current accounting period not recognizable as income until a subsequent period.
244110	2442	<u>Deferred income - basketball</u>
261100	2510	<u>Undistributed Depreciation Reserve</u> Centrally held funds payable to various accounts upon disposal of capital assets.
261110	2511	<u>Undistributed lease reserve</u>
261300	2550	<u>Undistributed investment pool income</u> Accumulated earnings of the cash management investment pool awaiting distribution to appropriate accounts at year-end.
256101	2601	<u>Draw - bookstore</u>
256102	2602	<u>Draw - PDP</u>
256110	2610	<u>Draw - Carousel</u>
256111	2611	<u>Draw - Junction</u>
256112	2612	<u>Draw - HUB</u>
256113	2613	<u>Draw - central meat</u>
256114	2614	<u>Draw - Skyroom</u>
256119	2619	<u>Draw - Dairy Lab</u>
256121	2621	<u>Draw - Auxiliary warehouse</u>
256122	2622	<u>Draw - computer labs</u>
256125	2625	<u>Draw - housing</u>
256130	2630	<u>Draw - Quick Stop</u>

CURRENT LIABILITIES (Cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
256133	2633	<u>Draw - The Depot</u>
256137	2637	<u>Draw - Library circulation services</u>
256140	2640	<u>Draw - Parking Terrace</u>
256144	2644	<u>Draw - Express operations</u>
256151	2651	<u>Draw - Fitness Center</u>
256152	2652	<u>Draw - Quadside Cafe</u>
256100	2660	<u>Deposits - collected</u> Amounts collected by the University in advance of a service being performed to insure depositor's interest and compliance and refundable if certain conditions are met.
256166	2666	<u>Draw - Library copy services</u>
256174	2674	<u>Draw - Outdoor Recreation</u>
256190	2690	<u>Draw - Art/Photo Lab</u>
256191	2691	<u>Draw - Engineering store</u>
256193	2693	<u>Draw - Game room</u>
256194	2694	<u>Draw - Health Services</u>
256300	2699	<u>Deposits - capital replacement reserve</u> Amounts transferred from depreciation accounts and held in reserve for replacement of specific capital items for those specific accounts.
256201	2701	<u>Deposit via central office</u>
256203	2703	<u>Deposit via housing</u>
256204	2704	<u>Deposit via department charge</u>
256207	2707	<u>Deposit via payroll</u>
256208	2708	<u>Deposit via base/points</u>

LONG-TERM LIABILITIES

<u>Banner Account</u>	<u>FRS Subcode</u>	
271100	2810	<u>Notes payable</u> Debt owned by the University in the form of a note with a due date generally beyond one year.
291120	New	<u>Liability for compensated absences</u>
291200	2810	<u>Notes payable</u> Debt owned by the University in the form of a note with a due date generally beyond one year.

LONG-TERM LIABILITIES (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
271300	2830	<u>Contracts payable</u> Contractual obligations of the University, including capital lease liabilities, with a due date generally beyond one year.
291300	2830	<u>Contracts payable</u> Contractual obligations of the University, including capital lease liabilities, with a due date generally beyond one year.
271310	2831	<u>Contracts Payable - Sharp Copier #6202</u>
271320	2831	<u>Contracts Payable - CLG Invoice #75369-76</u>
271310	2831	<u>Contracts Payable - Sharp Copier #6202</u>
284100	2840	<u>Bonds payable</u> Indentured debt incurred to finance capital facilities construction of the University.
295100	2840	<u>Bonds payable</u> Indentured debt incurred to finance capital facilities construction of the University.
284110	2841	<u>Refund bond payable</u>
284120	2841	<u>Refund 1995A bond payable</u>
284130	2846	<u>Reoffering premium</u>
284140	2847	<u>Reoffering premium - refund</u>
284150	2848	<u>Refund - loss</u>
292100	New	<u>Deferred income</u>
293100	New	<u>Deposits</u>
293200	2860	<u>Working capital - State of Utah</u> Funds advanced by the State of Utah to provide working capital for work under cost-reimbursable contracts and grants.

DUE TO OTHER FUNDS (Special Edits)

<u>Banner Account</u>	<u>FRS Subcode</u>	
284200	2910	<u>Due to state education and general sub-fund</u> Amounts due and payable to state education and general area of the current unrestricted fund.
284300	2911	<u>Due to overhead reimbursement sub-fund</u> Amounts due and payable to overhead reimbursement area of the current unrestricted fund.
284400	2912	<u>Due to designated departmental operations sub-fund</u> Amounts due and payable to designated departmental operations area of the current unrestricted fund.

DUE TO OTHER FUNDS (Special Edits) (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
284500	2914	<u>Due to educational operating activities sub-fund</u> Amounts due and payable to educational operating activities of the current unrestricted fund.
284600	2915	<u>Due to service departments sub-fund</u> Amounts due and payable to service departments area of the current unrestricted fund.
284700	2917	<u>Due to auxiliary enterprises sub-fund</u> Amounts due and payable to auxiliary enterprises area of the current unrestricted fund.
284800	2920	<u>Due to restricted state sub-fund</u> Amounts due and payable to restricted state area of the current restricted fund.
284900	2930	<u>Due to Federal contracts and grants sub-fund</u> Amounts due and payable to federal contracts and grants area of the current restricted fund.
285000	2940	<u>Due to contracts and grants sub-fund</u> Amounts due and payable to non-federal contracts and grants area of the current restricted fund.
285100	2950	<u>Due to other current restricted sub-fund</u> Amounts due and payable to 'other' area of the current restricted fund.
285200	2960	<u>Due to loan fund</u> Amounts due and payable to the loan fund.
285300	2970	<u>Due to endowment and similar fund</u> Amounts due and payable to the endowment and similar fund.
285400	2971	<u>Wells Fargo Bank - G&I due to endowment</u> Amounts due and payable to the investment fund.
285500	2972	<u>Endowment Pool</u> Amounts due and payable to the endowment pool.
285600	2973	<u>Investment Appreciation</u> Amounts due and payable to the endowment pool as result of investment appreciation.
285700	2980	<u>Due to plant fund</u> Amounts due and payable to the plant fund.
285800	2990	<u>Due to agency fund</u> Amounts due and payable to the agency fund.

FUND BALANCE (System Controlled)

<u>Banner Account</u>	<u>FRS Subcode</u>	
330100	3010	<u>General accounts</u> Difference between assets and liabilities of the general accounts.
330300	3100	<u>State education and general</u> Difference between assets and liabilities of the state education and general sub-fund.

FUND BALANCE (System Controlled) (Cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
330500	3110	<u>Overhead reimbursement</u> Difference between assets and liabilities of the overhead reimbursement sub-fund.
330700	3120	<u>Designated departmental operations</u> Difference between assets and liabilities of the designated departmental operations sub-fund.
330900	3140	<u>Educational operating activities</u> Difference between assets and liabilities of the educational operating activities sub-fund.
331100	3150	<u>Service departments</u> Difference between assets and liabilities of the service departments sub-fund.
331300	3170	<u>Auxiliary enterprises</u> Difference between assets and liabilities of the auxiliary enterprises sub-fund.
350100	3200	<u>Restricted state</u> Difference between assets and liabilities of the restricted state sub-fund.
350300	3300	<u>Contract and grants</u> Difference between assets and liabilities of the contracts and grants sub-fund.
350500	3500	<u>Other current restricted</u> Difference between assets and liabilities of the 'other' current restricted sub-fund.
340100	3650	<u>Loan</u> Difference between assets and liabilities of the loan fund.
340300	3700	<u>Endowment and similar</u> Difference between assets and liabilities of the endowment and similar fund.
340500	3800	<u>Plant</u> Difference between assets and liabilities of the plant fund.
360100	3900	<u>Agency</u> Difference between assets and liabilities of the agency fund.

GRANTS AND CONTRACTS

<u>Banner Account</u>	<u>FRS Subcode</u>	
540110	4210	<u>Federal contract and grant revenues</u> Amounts received from federal sources to fund direct costs of restricted accounts.
540220	4220	<u>Federal flow-through contract and grant revenues</u> Amounts received from federal sources on a flow-through arrangement to fund direct costs of restricted accounts.
540230	4225	<u>Federal flow-through indirect cost recovery</u> Amounts received from federal sources on a flow-through arrangement to fund indirect costs of restricted accounts.

GRANTS AND CONTRACTS (Cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
540510	4230	<u>State of Utah contract and grant revenues</u> Amounts received from state sources to fund direct costs of restricted accounts.
540810	4230	<u>Other states contract and grant revenues</u> Amounts received from state sources to fund direct costs of restricted accounts.
540910	4230	<u>International contract and grant revenues</u> Amounts received from state sources to fund direct costs of restricted accounts.
540710	4250	<u>Private contract and grant revenues</u> Amounts received from private sources to fund direct costs of restricted accounts.

OTHER

<u>Banner Account</u>	<u>FRS Subcode</u>	
528100	4490	<u>Conference and institute fees</u> Fees assessed for conference and institute courses which are associated with restricted programs and activities.
581500	4515	<u>Allocation of Endowment income</u> Interest and dividends allocated to the departments expendable account based on endowment restrictions.
589100	4520	<u>Interest - internal borrowing</u> Interest earnings on non-current fund accounts containing no subsidiary ledger.
581200	4530	<u>Dividends</u> Dividend earnings on non-current fund accounts containing no subsidiary ledger.
581400	4542	<u>Unrealized gains</u> Gains recorded on investments based on current market values.
583400	4580	<u>Recovery of recognized losses</u> Funds received in payment of previously written off accounts or other recognized loss; i.e. fire, theft, etc.
910100	4610	<u>Expenditures from capital assets - plant funds</u> Capitalizable amount of fixed assets acquired with plant funds.
910300	4620	<u>Expenditures for capital assets - current funds</u> Capitalizable amount of fixed assets acquired with current funds.
910500	4621	<u>Expenditures for capital assets - prior</u> Capitalizable amount of fixed assets acquired from a prior year.
910700	4630	<u>Retirement of bonded debt</u> Amount of bonds payable retired and written-off.
910900	4640	<u>Retirement of contractual debt</u> Amount of notes payable paid and written-off.

OTHER (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
911000	4790	<u>Other additions</u> Amounts added to fund balance other than those described elsewhere.

MANDATORY TRANSFERS (Special Edits)

<u>Banner Account</u>	<u>FRS Subcode</u>	
817100	4817	<u>From Auxiliary enterprises sub-fund</u> Transfers into auxiliary enterprises area of the current unrestricted fund for debt service and other purposes.

NON-MANDATORY TRANSFERS (Special Edits)

<u>Banner Account</u>	<u>FRS Subcode</u>	
851100	4900	<u>From State education and general sub-fund</u> Discretionary transfers into state education and general area of the current unrestricted fund.
851300	4911	<u>From Overhead reimbursement sub-fund</u> Discretionary transfers into overhead reimbursement area of the current unrestricted fund.
851500	4912	<u>Designated departmental operations sub-fund</u> Discretionary transfers into designated departmental operations area of the current unrestricted fund.
851900	4915	<u>From Service departments sub-fund</u> Discretionary transfers into the service departments area of the current unrestricted fund.
852100	4917	<u>From Auxiliary enterprises sub-fund</u> Discretionary transfers into the auxiliary enterprises area of the current unrestricted fund.
852300	4920	<u>From Restricted state sub-fund</u> Discretionary transfers into the restricted state area of the current unrestricted fund.
852500	4930	<u>From Federal contracts and grants sub-fund</u> Discretionary transfers into the federal contracts and grants area of the current restricted fund.
852700	4940	<u>From Contracts and grants sub-fund</u> Discretionary transfers into the non-federal contracts and grants area of the current restricted fund.
852900	4950	<u>From Other current restricted sub-fund</u> Discretionary transfers into the 'other' area of the current restricted fund.
853100	4960	<u>From Loan fund</u> Discretionary transfers into the loan fund.
853300	4964	<u>From Federal appropriations</u>
853500	4970	<u>From Endowment and similar fund</u> Discretionary transfers into the endowment and similar fund.

NON-MANDATORY TRANSFERS (Special Edits) (Cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
853700	4980	<u>From Plant fund</u> Discretionary transfers into the plant fund.
853900	4990	<u>From Agency fund</u> Discretionary transfers within the agency funds.

FUND DEDUCTIONS

<u>Banner Account</u>	<u>FRS Subcode</u>	
963000	5111	<u>Subsidy of E & G functions</u>
960900	5120	<u>Loan principal cancellations - Perkins</u> Amount of loan principal canceled for Perkins loans due to student death, disability, bankruptcy, etc.
961100	5140	<u>Administrative costs - Perkins</u> Costs of administering the Perkins loan program.
961300	5150	<u>Administrative costs - other</u> Costs of administering non-Perkins loan and investment programs.
961500	5160	<u>Collection costs -PERKINS</u> Costs of collecting delinquent Perkins loans.
961700	5170	<u>Collection costs - other</u> Cost of collecting delinquent non-Perkins loans.
961900	5180	<u>Litigation expense - Perkins</u> Cost of litigating delinquent Perkins loans.
962100	5310	<u>Capital expenditures</u> Expenses incurred for capital items with a cost or basis of \$500 or more and useful life of at least two years. This account control is used only on non-current funds having no subsidiary ledger.
962300	5320	<u>Non-capital expenditures</u> Direct expenses other than capital incurred on non-current funds having no subsidiary ledger.
962500	5410	<u>Assets lost, depleted, or abandoned</u> Cost or basis of capital assets which have been lost, consumed or discarded.
962700	5420	<u>Realized losses on sales</u> Losses incurred on sale of investments recorded in non-current fund accounts having no subsidiary ledger.
962900	5500	<u>Other deductions</u> Amounts deductible from fund balance other than those described elsewhere.

MANDATORY TRANSFERS (Special Edits)

<u>Banner Account</u>	<u>FRS Subcode</u>	
821100	5800	<u>State education and general sub-fund</u> Transfers out of state education and general area of the current unrestricted fund for various purposes.
821300	5860	<u>To Loan fund</u> Transfers out of loan fund for matching loans, etc.
821500	5880	<u>To Plant fund</u> Transfers out of plant fund for debt service, etc.

NON-MANDATORY TRANSFERS (Special Edits)

<u>Banner Account</u>	<u>FRS Subcode</u>	
861100	5900	<u>To State education and general sub-fund</u> Discretionary transfers out of state education and general area of the current unrestricted fund.
861300	5911	<u>To Overhead reimbursement sub-fund</u> Discretionary transfers out of overhead reimbursement area of the current unrestricted fund.
861500	5912	<u>To Designated departmental operations sub-fund</u> Discretionary transfers out of designated departmental operations area of the current unrestricted fund.
861900	5915	<u>To Service departments sub-fund</u> Discretionary transfers out of the service departments area of the current unrestricted fund.
862100	5917	<u>To Auxiliary enterprises sub-fund</u> Discretionary transfers out of the auxiliary enterprise area of the current unrestricted fund.
862300	5920	<u>To Restricted state sub-fund</u> Discretionary transfers out of the restricted state area of the current restricted fund.
862700	5940	<u>To Contracts and grants sub-fund</u> Discretionary transfers out of the non-federal contracts and grants area of the current restricted fund.
862900	5950	<u>To Other current restricted sub-fund</u> Discretionary transfers out of the 'other' area of the current restricted fund.
863100	5960	<u>To Loan fund</u> Discretionary transfers out of the loan fund.
863300	5964	<u>To Federal appropriations</u> Discretionary transfers out of the federal appropriations.
863500	5970	<u>To Endowment and similar</u> Discretionary transfers out of the endowment and similar fund.
863700	5980	<u>To Plant fund</u> Discretionary transfers out of the plant fund.

NON-MANDATORY TRANSFERS (Special Edits) (Cont.)

Banner <u>Account</u>	FRS <u>Subcode</u>
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863900	5990	<u>To Agency fund</u> Discretionary transfers within the agency funds.
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SUMMARY CONTROLS (System Controlled)

CURRENT BUDGETS

Banner <u>Account</u>	FRS <u>Subcode</u>
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9110	<u>CUF - revenue</u>	Summary of all revenue budgets in the subsidiary ledgers of the current unrestricted fund.
9120	<u>CUF - expense</u>	Summary of all expenditure budgets in the subsidiary ledgers of the current unrestricted fund.
9130	<u>CUF - surplus/deficit</u>	Difference between amounts summarized by account controls 9110 and 9120.
9140	<u>CUF - revenue</u>	Summary of all revenue budgets in the subsidiary ledgers of the current restricted fund.
9150	<u>CRF - expense</u>	Summary of all expenditure budgets in the subsidiary ledgers of the current restricted fund.
9160	<u>CRF - surplus/deficit</u>	Difference between amounts summarized by account controls 9140 and 9150.

FUTURE BUDGETS

Banner <u>Account</u>	FRS <u>Subcode</u>
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9210	<u>CUF - revenue</u>	Summary of all revenue budgets in the subsidiary ledgers of the current unrestricted fund.
9220	<u>CUF - expense</u>	Summary of all expenditure budgets in the subsidiary ledgers of the current unrestricted fund.
9230	<u>CUF - surplus/deficit</u>	Difference between amounts summarized by account controls 9210 and 9220.
9240	<u>CRF - revenue</u>	Summary of all revenue budgets in the subsidiary ledgers of the current restricted fund.

FUTURE BUDGETS (Cont.)

9250	<u>CRF - expense</u>	Summary of all expenditure budgets in the subsidiary ledgers of the current restricted fund.
9260	<u>CRF - surplus deficit</u>	Difference between amounts summarized by account controls 9240 and 9250.

REVENUE SUMMARY

Banner <u>Account</u>	FRS <u>Subcode</u>	
410001	New	<u>Revenue Control</u>
410002	New	<u>Expenditure Control</u>
410003	New	<u>Transfer Control</u>
410004	New	<u>Encumbrance Control</u>
410005	New	<u>Reservation Control</u>
420001	New	<u>Budgeted Revenue Control</u>
420002	New	<u>Budgeted Expenditure Control</u>
410002	9320	<u>Other unrestricted current</u> Total amount in revenue account codes of the S/L accounts for 'other' area of the current unrestricted fund.