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Balance Sheet Account Codes

BANK ACCOUNTS

0010  Bank Accounts - Major account classification for all bank accounts for the university. No payroll or accounting entries may be made to this account code.

0030  FNBA Statewide Consolidated - Account for the recording of transfers between all FNBA cash accounts for the university.

0031  FNBA UAF (H) - Account for recording check activity for UAF.

0033  FNBA UAA (J) - Account for recording check activity for UAA.

0034  FNBA UAS/SC/KE (K) - Account for recording check activity for UAS, Sitka Campus and Ketchikan Campus.

0038  FNBA Payroll (P) - Account for recording check activity for payroll.

0040  FNBA Student Loan (Emergency) - Account for recording check activity for Student Loans.

0061  Plant Fund Cash - Checking account for recording activity for various plant funds. A unique fund number will be used with this account code.

0063  Miscellaneous Checking - Miscellaneous checking account for recording activity provided from elsewhere. Unique fund numbers will be used with this account code.

0064  Plant Cash in Trust - Trust account for recording activity in Plant Funds. A unique fund number will be used with this account number to distinguish between different trust accounts.

0079  Student Loan - Account for recording activity in student emergency loan funds. A unique fund number will be used with this account number for each individual student emergency loan fund bank account.

0080  UA Health - Account used to segregate cash for the University of Alaska medical insurance reserve.
0081 **UA Life** - Account used to segregate cash for the University of Alaska life insurance reserve.

0082 **UA Reimbursable Account** - Account used to segregate cash for the University of Alaska reimbursable accounts reserve.

0083 **Bragaw Property Mgmt Bank Acct** - Account for recording activity for the Bragaw Property Management agreement.

0084 **Pension Forfeiture Bank Account** - Account for recording cash balances of the bank account used for forfeitures from Pension accounts and for other related Pension fund earnings.

0085 **Unclaimed Pension Refunds Bank Account** - Account for bank balances arising from undeliverable Pension refunds.

0129 **Adak Credit Union** - Adak Alaska USA Federal Credit Union account established to record deposits for the Adak Extension Center.

0133 **NBA - Depositories** - National Bank of Alaska account established to record deposits for various extension centers.

0135 **Credit Card Deposits in Transit** - To account for the timing differences created when credit card items are held in edit during the electronic transmission process.

0140 **Campus Depository** - Account established to record deposit activities of the university. Each campus utilizing the Campus Depository will use this account code with their own individual unrestricted current fund number.

0142 **Campus VR Credit Card** - Account established to record voice mail registration.

0150 **Foreign Bank** - Account for recording university funds that are on deposit with a foreign bank in support of university operations.
PETTY CASH AND CHANGE FUNDS

0190 Petty Cash and Change Funds - Major account classification for all petty cash and change funds. No payroll or accounting entries may be made to this account code.

0191 Change Funds - Account for recording cash requests and other change funds. Fund numbers will vary as required. (See University of Alaska Accounting and Administrative Manual, Section 100, C-03 and C-05.)

0192 Petty Cash - Account for recording all Petty cash funds. Unrestricted current fund numbers by campus will be used with this code. (See University of Alaska Accounting and Administrative Manual, Section 100, C-04, C-05 and C-06.)
SHORT-TERM INVESTMENTS

0200 Short-Term Investments - Major account classification for short-term investments of the university. No payroll or accounting entries may be made to this account code.

0201 Short-Term Investments - Short-term (maturities originally less than one year) investments purchased by the university.

0202 Compensating Balance FNBA - Funds held by the current banking establishment, who in turn receives the interest to cover their costs for handling our banking transactions.

0203 Short-Term Common Fund Invest - Funds invested by the university in the Common Fund for Short Term Investments.

0204 Clearwater Fixed Income - Funds invested by the university with Clearwater Advisors.

0205 Clearwater UAF Heat & Power Plant - Funds invested by the university with Clearwater Advisors on behalf of the UAF Heat & Power Plant.

0206 Short-Term Contingent Asset Portfolio - Short-term investment purchased by the university.
LONG-TERM INVESTMENTS

0210  Long-term Investments - Major account classification for long term investments. No payroll or accounting entries may be made to this account code.

0211  Stocks - Investments of university funds in stock.

0221  Bonds - Investments of university funds in bonds.

0222  Discount/Premium on Investments - Discount or Premium on university investments.

0232  Investment - Other - Investments of university funds in other mediums not otherwise provided for.

0235  Real Property - Investments for university funds in real property.

0242  Education Trust of Alaska Investments - Investments of the Education Trust of Alaska.

0243  Bond Funds Held With Trustee - Investments held by bond trustee

0244  Endowment Inv. Pool A - Investments included in Endowment Pool A.

0247  Endowment Inv. Pool B - Investments included in Endowment Pool B.
ACCOUNTS RECEIVABLE

0260 Accounts Receivable - Major account classification for accounts receivable. No payroll or account entries may be made to this account code.

0255 TEM Outstanding Advances - Amounts advanced for university travel for those individuals not using the university corporate credit card that are outstanding until the trip is reimbursed. The type of travel will be captured in the Travel and Expense Management module using the advance control feature.

0256 Travel Advance - Amounts advanced for university travel for those individuals not using the university travel credit card.

0257 GI Travel Advances - Amounts advanced for university travel for those Geophysical Institute individuals not using American Express.

0258 Travel Advances - Amounts advanced for university travel for those individuals not using American Express.

0259 EMPL/STU Miscellaneous Advances - Receivable resulting from miscellaneous employee or student advances (not part of salary or travel advances).

0261 Accounts Receivable Pass Thru Account - Pass thru account for entries between the accounts receivable system and the financial accounting system. Entries to this account are manual. All entries to this account are to be cleared within one month after they are originally posted to the account.

0262 Accounts Receivable Control - Control account for the accounts receivable system. No entries may be made to this account code which accepts automated entries only.

0263 NSF Checks - Initial recording of checks returned by bank prior to setting up regular receivables.
0264  **Miscellaneous Accounts Receivable** - Miscellaneous accounts receivable which cannot be recorded in the accounts receivable subsystem and are not provided for elsewhere in this listing.

0265  **AR Delinquent** - Delinquent accounts receivable not yet written off and not recorded in accounts receivable subsystem.

0266  **Inactive Accounts Receivable** - Inactive accounts receivables never recorded on accounts receivable system.

0273  **Payment Plan Receivable** - Receivables from student payment plans that are being managed by third parties.

0275  **Interest Income Receivable** - Record interest earned but not yet received in cash from interest-bearing investments of the university.

0276  **Miscellaneous Income Receivable** - Record accrued income from various miscellaneous sources not recorded on the University of Alaska Accounts Receivable computer system. Examples include annual royalty fees, assessments, etc.

0277  **Property Rent Receivable** - Record the amount of rental income due from various sources not recorded on the University of Alaska Accounts Receivable system.

0278  **Tradeout Receivable** - Record receivable for merchandise or services to be received as a trade for advertising or future non-cash donation. The offsetting credit is recorded to account code 0279 - Tradeout Contra until the merchandise is received or the services are performed.

0279  **Tradeout Contra** - Record the offset to account code 0278 - Tradeout Receivable until the merchandise is received or the services performed when both entries are reversed and the cost and the appropriate revenue are recorded.

0281  **Accounts Receivable in Hand of Collection Agency - UIA** - Accounts receivable in hands of collection agency not currently recorded in the accounts receivable subsystem.
0282 Accounts Receivable in Hands of Collection Agencies - Accounts receivable in the hands of collection agency not currently recorded in the accounts receivable subsystem.

0283 Insurance Claims Receivable - Insurance claims receivable which have not been set up in the accounts receivable subsystem.

0284 Payroll Receivables - Other - Receivables resulting from overpayments to employees. Also used as a clearing account under circumstances where resolution is known. This account code is to be used exclusively by Statewide Payroll.

0285 Payroll Advances - Receivables resulting from advance payment of payroll. This account is to be used exclusively by Statewide Payroll.

0286 Intercampus Pass Thru Account - For clearing of entries across campus lines of authority.

0287 Capital RSA Receivable - This code is used to record receivables in connection with Capital Project Reimbursable Service Agreements. The receivable and revenue are automatically recorded based on expenditures. Not used for transactions recorded on the accounts receivable system.

0288 Geophysical Institute Accounts Receivable - Transactions between the regular University of Alaska accounts and Geophysical Institute accounts.

0289 U of A Foundation Receivable - Transactions used to process travel and other charges funded and approved in part by the University of Alaska Foundation.

0291 Allowance for Doubtful Accounts - Allowance for doubtful accounts resulting from evaluation of the collectability of accounts receivable.

0292 Allowance for Doubtful Contracts - Allowance for doubtful contracts and grants arising from uncollected billings or possible over expenditures on grants and contracts.
0299  **Unexpended Designated Awards** - Unexpended portion of designated awards. This code is used in connection with revenue accrual for designated funds.

0302  **Unbilled Contracts Receivable** - Unbilled contracts receivable amount arising from monthly expenditure activity. Used only for various contracts using the automatic billing capability set up through accounts receivable subsystem. This account accepts automated entries only.

0303  **Unbilled Contract Receivable (Manual)** - Unbilled contracts receivable amount arising from monthly expenditure activity. Used only at year-end to record unbilled amounts for accounts not set up to use the automatic billing process.

0304  **Advanced Pay Restricted Funds A/R** - Advanced pay restricted fund receivable activity.

0305  **Miscellaneous Restricted Funds A/R** - Miscellaneous restricted fund receivable activity.

0306  **Billed Restricted Receivables** - Billed restricted fund receivables activity.

0307  **Billed Receivables w/no Accrual Acct.** - Billed restricted fund receivable activity. System generates these when no accrual account is on the fund record.

0311  **Grants Receivable** - Grant authorizations receivable arising from awards received less cash received accounted for through the letter of credit process.

0325  **Unexpended Grant Authorization** - Unexpended portion of the grants authorization for grants recorded via the letter of credit function. This code is used in connection with the revenue accrual process for letter of credit grants.

0361  **A/R - Land Sales** - The principal balance of the receivable owed to the university on a land sales agreement.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>0362</td>
<td><strong>A/R - Land Sales in Default</strong></td>
<td>The principal balance of the receivable owed to the university on land sales contract where the purchaser is in default of the terms of the contract.</td>
</tr>
<tr>
<td>0363</td>
<td><strong>A/R - Land Contra</strong></td>
<td>The offset of the A/R - land sales and A/R - land sales in default account codes. Note that revenue is recorded on collection.</td>
</tr>
<tr>
<td>0364</td>
<td><strong>A/R - Land Sales Veterans</strong></td>
<td>The amount receivable from the State of Alaska for veteran forgiveness on land sales of the Land Grant Trust Fund.</td>
</tr>
<tr>
<td>0365</td>
<td><strong>A/R Land Sales Vet Contra</strong></td>
<td>The offset to A/R - Land Sales Veterans, 0364.</td>
</tr>
<tr>
<td>0366</td>
<td><strong>SS Tax Receivable from IRS</strong></td>
<td>Refund due from IRS for social security taxes. Social security taxes were wrongly withheld from employees who were retired but working for the university. Refund is claimed from the IRS for the years 2012, 2013, 2014 and 2015 for the employee and the university’s portion of the social security taxes.</td>
</tr>
</tbody>
</table>
CLEARING ACCOUNTS

0260C  Clearing Accounts -

0141  Bank Clearing - System generated control account.

0267  AR/AP Clearing - Clearing account for entries between the accounts receivable and accounts payable systems. Entries to this account are generated automatically by the system.

0268  AR/CB Clearing - Clearing account for entries between accounts receivable and computer billing systems. Entries to this account are generated automatically by the system.

0269  AR/PR Clearing - Clearing account for entries between accounts receivable and payroll systems. Entries to this account are generated automatically by the system.

0270  AR/FAS Clearing - Clearing account for entries between Accounts Receivable and Financial Accounting System. Entries to this account are generated automatically by the system.

0271  AR/SF Clearing - Clearing account for entries between Accounts Receivable and Student Fees System. Entries to this account are generated automatically by the system.

0272  Contract Clearing - System generated control account.

0280  Cash Clearing - System generated control account.

0463  Payroll Clearing Account - Entries from the payroll subsystem, and used only by Statewide (entries are machine-generated).

0467  Tuition Waiver Clrg - Non CBU - Offset to revenue for Non CBU employee and dependent fee waivers. To be cleared by entry moving expense to staff benefits.
0468  Tuition Waiver Clrg - CBU - Offset to revenue for CBU employee and dependent fee waivers. To be cleared by entry moving expense to staff benefits.

0469  Concur Travel Clearing - Clearing Account for entries to offset concur generated reimbursement amounts to travelers and payback amounts for personal expenses and advances.

0470  Federal Offset Clearing - To clear offsets made by the federal government to amounts owed the university.
Balance Sheet Account Codes

LOANS RECEIVABLE

0370 Loans Receivable - Major account classification for long-term loans receivable. No payroll or accounting entries may be made to this account code.

0371 Federal Notes Receivable - Federal notes receivable not recorded through the accounts receivable system

0373 Federal Note Principal Advanced - Loans issued to students. Repayments in the year of the advance should be credited to this account.

0374 Federal Note Principal Repaid - Principal payments made by students for loans made in prior years.

0375 Federal Note Principal Canceled - The principal amount of cancellations as approved by campus officials in accordance with Federal Regulations. This is applicable to NDSL and Nursing Loan Funds.

0376 Federal Note Principal Assigned - Principal assigned and accepted by the Office of Education in accordance with Federal Regulations (applicable only to NDSL Funds).

0377 Nursing Student Loans Principal Written Off - Principal written off when authorized by the Department of HPS (applicable only to Nursing Student Loans).
APPROPRIATIONS RECEIVABLE

0400  **Appropriations Receivable** - Major account classification for all receivables from the State of Alaska general fund. No payroll or accounting entries may be made to this account code.

0401  **State Appropriations Receivable** - For receivables of State General Funds from the State of Alaska.

0403  **Capital Appropriations Receivable** - This code is used in connection with the revenue accrual process for capital appropriations.
Balance Sheet Account Codes

INVENTORIES

0415  Inventories - Major account classification for inventories. No payroll or accounting entries may be made to this account code.

0413  Network Maintenance Inventory - Inventory for critical network maintenance supplies.

0414  Chemicals Inventory - For inventories of chemicals.

0416  Coal and Oil Inventory - For inventories of coal and oils.

0417  Museum Store Inventory - For inventories kept at the UAF museum store.

0418  SFOS Inventory - For inventories held by the School of Fisheries and Ocean Sciences.

0419  Office of Sponsored Program Inventory - Inventories held by the UAF Office of Sponsored Programs.

0420  UA Technology Center Inventory - For inventories held by the UAF Technology Center.

0421  Bookstore Inventories - For bookstore inventory. This account is to be used with auxiliary (19XXXX) fund numbers only.

0422  Warehouse Inventory - For inventories kept at the warehouses throughout the university system.

0423  Other Inventories - For other miscellaneous inventories.

0424  Central Stores Inventory - Inventories for central stores which is a centralized storage area for commonly used items.

0425  Graphics Inventory - For inventories of expendable supplies at the Graphic Service Centers.
0426  **Inventory on Order** - Balance in account represents the prior month's total of reservations and encumbrances of the "Items for Resale" (45XX series) account codes. Entry is by journal voucher only, the offset account code is 4510 "Cost of Goods Sold Contra". The amount is adjusted to zero in Cycle 13.

0427  **UAF Utilities Inventory** - For the perpetual inventory used at Fairbanks Campus for spare parts requiring a long ordering lead time for campus operated utilities.

0428  **Shop Stock Inventory** - For inventories of shop stock.

0429  **Utility Shelf Inventory** - For the perpetual inventory used at Fairbanks Campus for routine spare parts for campus operated utilities.
PREPAID EXPENSES

0430 Prepaid Expenses - For prepaid general expenses. No payroll or accounting entries may be made to this account code.

0431 Prepaid Insurance - Prepaid general insurance expenses.

0432 Prepaid Demurrage - Prepaid deposits on cylinders.

0433 Prepaid Postage - Prepaid postage charges.

0437 Bulk Mailing - Prepaid bulk mailing charges.

0438 Prepaid Meter Postage - Prepaid metered postage deposits.

0440 Prepaid Rent - Prepaid rental charges and deposits.

0443 Security Deposits Receivable - Other security deposits not covered above.

0445 Prepaid Miscellaneous - Miscellaneous prepaid expenses not covered above.

0446 Prepaid Travel Tickets - Prepaid travel tickets purchased in advance to obtain lower rates.
OTHER ASSETS

0460  **Other Assets** - Major account classification for miscellaneous assets of the university. No payroll or accounting entries may be made to this account code.

0461  **Miscellaneous Assets** - For use during year end closing for miscellaneous items not appropriate elsewhere. To be used by Statewide Fund Accounting.

0466  **Escrow Receivable** - Receivables arising from escrows.

0471  **Unfunded Commitments** - Holding account for unfunded purchases requests. Encumbrances must be moved to proper expense accounts prior to payment. Primarily used for vehicle/equipment purchases that are pending external financing.
## INVESTMENT IN PLANT

### 0500 Investment in Plant
- Major account classification for investments in capital assets of the university. See University of Alaska Accounting and Administrative Manual, Section 100, A-25 for further description. No payroll or accounting entries may be made to this account code.

### 0501 Land and Land Improvements
- Costs of or donated value of land, including costs of purchase, appraisal and closing. Includes costs of land improvements that ready land for its intended use.

### 0502 Buildings and Building Improvements
- Investments in buildings and improvements integral to a building (includes elevators, furnaces, etc.) where the costs are $100,000 or more.

### 0503 Infrastructure
- Cost of infrastructure where the costs are $100,000 or more.

### 0504 Equipment
- Cost of equipment with a unit value of $5,000 or more.

### 0505 Construction Work in Process
- Construction and process costs for construction work in process only.

### 0506 Library Books and Media Materials
- Costs or donated value of library books and media materials. Donated collections with a value of $5,000 or more are recorded here.

### 0507 Artifacts and Art
- Cost or donated value of artifacts and art.

### 0508 Other Capitalizable Assets
- Capital assets that do not fit in other categories and have a unit value of $50,000 or more.

### 0509 Fixed Equipment
- Cost of fixed equipment with a unit value of $5,000 or more.

### 0510 Unexpended Bond Proceeds
- Amounts of cash from sale of bonds for construction purposes which have not yet been utilized for construction of the financial project.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0511</td>
<td>Assets Under Capital Lease - Assets acquired under a capital lease.</td>
</tr>
<tr>
<td>0512</td>
<td>Leasehold Improvements - Cost of major improvements (in excess of $100,000) made to a leased building.</td>
</tr>
<tr>
<td>0513</td>
<td>Intangible Assets - Cost of intangible assets with a unit value of $100,000 or more.</td>
</tr>
<tr>
<td>0590</td>
<td>Accumulated Depreciation-Service/Recharge Center - Accumulated depreciation for service/recharge center equipment.</td>
</tr>
<tr>
<td>0591</td>
<td>Accumulated Depreciation Intangible Assets - Accumulated depreciation for intangible assets.</td>
</tr>
<tr>
<td>0592</td>
<td>Accumulated Depreciation Buildings - Accumulated depreciation for buildings and building improvements.</td>
</tr>
<tr>
<td>0593</td>
<td>Accumulated Depreciation Infrastructure - Accumulated depreciation for infrastructure.</td>
</tr>
<tr>
<td>0594</td>
<td>Accumulated Depreciation Equipment - Accumulated depreciation for equipment.</td>
</tr>
<tr>
<td>0595</td>
<td>Accumulated Depreciation Other Capitalizable Assets - Accumulated depreciation for other capitalizable assets.</td>
</tr>
<tr>
<td>0596</td>
<td>Accumulated Depreciation Leasehold Improvements - Accumulated depreciation for leasehold improvements.</td>
</tr>
<tr>
<td>0597</td>
<td>Accumulated Depreciation Library Books - Accumulated depreciation for library books and media materials.</td>
</tr>
</tbody>
</table>
INTERFUND RECEIVABLES/PAYABLES

0520  Interfund Receivables/Payables - Major account classification for interfund activities or university accounts. No payroll or accounting entries may be made to this account code.

0521  Interfund Receivables/Payables - Interfund activities. No manual entries can be made to this account code. This account accepts automated entries only.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0600</td>
<td>Accounts Payable - Major account classification for the various general liabilities of the university. No payroll or accounting entries may be made to this account code.</td>
</tr>
<tr>
<td>0601</td>
<td>Bank One Procurement Card - Liability account for charges associated with Bank One procurement card.</td>
</tr>
<tr>
<td>0602</td>
<td>Intellectual Property Royalties - Intellectual property royalties due to employees, inventors or other non-University of Alaska.</td>
</tr>
<tr>
<td>0603</td>
<td>Electronic Card - Liability for deposits made for use on prepaid credit card. The card is used for services and goods at the university. The university then pays various vendors for the services and goods.</td>
</tr>
<tr>
<td>0604</td>
<td>SUA JP Morgan - SUA (single use account) virtual credit payments. This account is used by Statewide only when processing AP single use account payments.</td>
</tr>
<tr>
<td>0605</td>
<td>Auxiliary Payables - Liability for auxiliaries at June 30; entry to reverse in July or subsequent fiscal year.</td>
</tr>
<tr>
<td>0606</td>
<td>Electronic Fund Transfer Payable - Liability account used when payment will be made by Electronic Fund Transfer (EFT).</td>
</tr>
<tr>
<td>0607</td>
<td>Accounts Payable Control - Liability account for items recorded within the Accounts Payable subsystem. No manual entries can be made to this account code. Entries to this account are generated by the accounting system.</td>
</tr>
<tr>
<td>0608</td>
<td>Stale-dated Check Holding - Liability for checks, written on university checking account which have been outstanding for six (6) months or more. For use only by Statewide.</td>
</tr>
<tr>
<td>0609</td>
<td>Unamortized Disc/Prem Capital Lease - Liability for unamortized discount/premium on capital leases.</td>
</tr>
</tbody>
</table>
0610  **Personal (Faculty, Staff and Student) Purchases from Apple Computer** - To account for purchases of computers by faculty, staff and students of the university.

0611  **Procard for Travel Corp** - Liability account for charges associated with Procard for Travel Corp.

0612  **UNAC Liability** - Liability for funds received from United Academics.

0613  **ACCFT Liability** - Liability resulting from arbitrated settlement with ACCFT.

0614  **Workers Comp Prior Years** - Liability resulting from worker's compensation reserve for prior fiscal years claims.

0615  **Risk - Other Prior Years** - Liability resulting from risk management reserve for prior fiscal years claims.

0616  **Miscellaneous Liability** - Liability not recorded through the Accounts Payable subsystem and not provided for elsewhere in this list.

0617  **Moving Expenses** - Liability for moving expense clearing.

0618  **Other Risk Management Liabilities** - Liabilities for risk management not provided for elsewhere in this list.
MISCELLANEOUS PAYROLL LIABILITIES

0620  Miscellaneous Payroll Liabilities - Major account classification for payroll liabilities resulting from withholding and employer expense account used only by Statewide. No payroll or accounting entries may be made to this account code.

0619  Student Insurance Summer - Summer sessions premiums paid by students for health insurance coverage and payments to the health insurance carriers.

0621  Retirement Supplemental Benefits - Payroll deductions resulting from the Supplemental Retirement Benefits withholding.

0622  Graduate Student Health Ins Premium - Health insurance premium paid by MAU for graduate students on a teaching assistantship, research assistantship or fellowship.

0623  A D & D Plan and Survivor Income Plan - Payroll deductions for premiums for accidental death and dismemberment coverage or/and for survivor income coverage.

0624  Student Insurance Fall - Fall semester premiums paid by students for health insurance coverage and payments to the health insurance carriers.

0625  Prior Year FICA - Liability resulting from prior year FICA transactions.

0626  Student Insurance Spring - Spring semester premiums paid by students for health insurance coverage and payments to the health insurance carriers.

0627  Fed Backup Withholding Tax - Liability resulting from withholding 31% of payable to vendors who have failed to provide correct tax identification information to the university.

0628  Reimbursable Spending Account - Child Care - Payroll deduction of pretax amounts for child care and subsequent use.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0629</td>
<td><strong>Reimbursable Spending Account - Health</strong> - Payroll deduction of pretax</td>
</tr>
<tr>
<td></td>
<td>amounts for health cost and subsequent use.</td>
</tr>
<tr>
<td>0630</td>
<td><strong>Prior Year Federal Tax Withholding</strong> - Liability resulting from prior</td>
</tr>
<tr>
<td></td>
<td>calendar year Federal tax withholding.</td>
</tr>
<tr>
<td>0631</td>
<td><strong>Current Year Federal Tax Withholding</strong> - Liability resulting from current</td>
</tr>
<tr>
<td></td>
<td>calendar year Federal tax withholding.</td>
</tr>
<tr>
<td>0632</td>
<td><strong>Retirement Escrow</strong> - Liability to a retirement program (ORP or TRS) to</td>
</tr>
<tr>
<td></td>
<td>be selected by new employees.</td>
</tr>
<tr>
<td>0633</td>
<td><strong>ORP Fidelity</strong> - Liability to the optional retirement plan for the</td>
</tr>
<tr>
<td></td>
<td>employees and the university's contribution to Fidelity.</td>
</tr>
<tr>
<td>0634</td>
<td><strong>ORP VALIC</strong> - Liability to the optional retirement plan for the employees</td>
</tr>
<tr>
<td></td>
<td>and the university's contribution to VALIC.</td>
</tr>
<tr>
<td>0635</td>
<td><strong>ORP Lincoln</strong> - Liability to the optional retirement plan for the</td>
</tr>
<tr>
<td></td>
<td>employees and the university's contribution to Lincoln.</td>
</tr>
<tr>
<td>0636</td>
<td><strong>ORP TIAA</strong> - Liability to the optional retirement plan for the employees</td>
</tr>
<tr>
<td></td>
<td>and the university's contribution to TIAA.</td>
</tr>
<tr>
<td>0637</td>
<td><strong>ORP Forfeiture Liability</strong> - Liability resulting from ORP funds forfeited</td>
</tr>
<tr>
<td></td>
<td>by employees who have not vested.</td>
</tr>
<tr>
<td>0640</td>
<td><strong>Medicare</strong> - Payroll deduction for employees’ portion of Medicare costs</td>
</tr>
<tr>
<td></td>
<td>through FICA System.</td>
</tr>
<tr>
<td>0641</td>
<td><strong>Sabbatical TRS Holding</strong> - A holding account used to receive TRS payments</td>
</tr>
<tr>
<td></td>
<td>from sabbatical employees who elect to receive a full year of service from</td>
</tr>
<tr>
<td></td>
<td>the TRS system, and for the subsequent disbursement to TRS.</td>
</tr>
<tr>
<td>0642</td>
<td><strong>Public Employees Retirement System</strong> - Payroll deductions and employee</td>
</tr>
<tr>
<td></td>
<td>liability for PERS.</td>
</tr>
<tr>
<td>0643</td>
<td><strong>Teacher's Retirement System</strong> - Payroll deductions and employee liability</td>
</tr>
<tr>
<td></td>
<td>to the Teacher's Retirement System.</td>
</tr>
</tbody>
</table>
### Balance Sheet Account Codes

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0645</td>
<td>Health IBNR/ELR Reserve - Liability resulting from incurred but not reported (IBNR) health claims and extended liability reserve (ELR).</td>
</tr>
<tr>
<td>0646</td>
<td>Social Security - Payroll deduction for employees’ Old Age, Survivors and Disability Insurance portion of Social Security.</td>
</tr>
<tr>
<td>0651</td>
<td>PR Deduction Donation - Payroll deductions for donations.</td>
</tr>
<tr>
<td>0653</td>
<td>Delayed Delivery Checks - Redeposit of payroll and other checks which cannot be delivered to payee timely. For example, checks to deceased employees.</td>
</tr>
<tr>
<td>0654</td>
<td>Union Dues &amp; Fees - Payroll deductions for Union dues and fees.</td>
</tr>
<tr>
<td>0656</td>
<td>Deferred Pay - Payroll deductions for deferred pay.</td>
</tr>
<tr>
<td>0657</td>
<td>State Unemployment Liability - Liability for the accrual of state unemployment.</td>
</tr>
<tr>
<td>0659</td>
<td>Elected Public Officials Retirement System (EPORS) - Liability to the State of Alaska Division of Retirement for employees’ contribution.</td>
</tr>
<tr>
<td>0661</td>
<td>State/Foreign Payroll Tax and Benefit Liability - Liability to state and foreign governments for payroll taxes and benefits on payroll paid to state and foreign university employees in their native countries.</td>
</tr>
<tr>
<td>0662</td>
<td>Federal Civil Service Retirement - Payroll deductions and employer expense for the Federal Civil Service Retirement System.</td>
</tr>
<tr>
<td>0664</td>
<td>PR Deduction - Foundation - Payroll deductions for the foundation.</td>
</tr>
<tr>
<td>0665</td>
<td>PR Deduction - Alumni - Payroll deductions for the University’s Alumni Associations.</td>
</tr>
<tr>
<td>0670</td>
<td>PR Deduction - TSA (A-D) - Payroll deductions for tax shelters.</td>
</tr>
<tr>
<td>0671</td>
<td>PR Deduction - TSA (E-L) - Payroll deductions for tax shelters.</td>
</tr>
</tbody>
</table>
0672  **PR Deduction - TSA (M)** - Payroll deductions for tax shelters.

0673  **PR Deduction - TSA (N)** - Payroll deductions for tax shelters.

0674  **PR Deduction - TSA (0-Z)** - Payroll deductions for tax shelters.

0675  **PR Deduction - TSA (Templ)** - Payroll deductions for tax shelters.

0676  **Payroll Deduction - 457(b)** - Payroll deduction for 457(b) plan.

0677  **Payroll Deduction - Health Svgs Acct** - Payroll deduction for Health Savings Account.

0681  **Garnishment/Child Support** - Liability to various agencies and businesses for deductions made from employees' paychecks as a result of court-ordered payments, judgments, wage assignments, garnishments, etc.

0682  **Levy to IRS** - Liability to IRS for deductions made from employees’ paychecks as a result of IRS levies or employee/IRS agreements.

0685  **UA Pension - Fixed Income** - Employer payroll liability default election for UA Supplemental Retirement Benefit Plan.

0686  **UA Pension - Fidelity** - Employer payroll liability resulting from the UA Supplemental Retirement Benefit Plan.

0687  **UA Pension - VALIC** - Employer payroll liability resulting from the UA Supplemental Retirement Benefit Plan.

0688  **UA Pension - Lincoln** - Employer payroll liability resulting from the UA Supplemental Retirement Benefit Plan.

0689  **UA Pension - TIAA** - Employer payroll liability resulting from the UA Supplemental Retirement Benefit Plan.

0690  **Pension Forfeiture Liability** - Liability resulting from pension funds forfeited by employees who have not vested.
ACCRUED PAYROLL

0745  Accrued Payroll - Major account classification for the accrued payroll charges at the end of a fiscal year (to be used only by Statewide). No payroll or accounting entries may be made to this account code.

0746  Accrued Payroll - Used by Statewide to record the accrued but unpaid payroll charges at the end of a fiscal year.
ANNUAL LEAVE

0750  **Annual Leave** - Major account classifications for the liability for annual leave. No payroll or accounting entries may be made to this account code.

0751  **Annual Leave Liability** - Annual leave liability accrual transactions.

0754  **Post Employment Benefit Liability** - Accrual of certain benefit costs associated with post employment - recorded per GASB 16.
DEFERRED REVENUE

0755  Deferred Revenue  - Major account classification for various deferred revenue items. No payroll or accounting entries may be made to this account code.

0756  Deferred Summer Session Material/Lab Fees - Deferred income from material or laboratory fees.

0757  Deferred Income Student Fees - General deferred student fee income.

0758  Deferred Summer Session Nonresident Fees - Deferred income from nonresident fees.

0759  Summer Session Deferred Income - Deferred income from general summer session.

0760  Miscellaneous Deferred Income - Miscellaneous deferred income.

0761  Deferred Summer Session Graduate Tuition - Deferred income from graduate tuition.

0762  Deferred Summer Session Undergraduate Tuition - Deferred income from undergraduate consolidated tuition.

0763  Deferred Fall Tuition - Deferred income from fall pre-registration activity.

0764  Athletics Deferred Revenue - Deferred income from athletics activity.
DEPOSITS PAYABLE

0765 Deposits Payable - Major account classification for liabilities for deposits held by the university. No payroll or accounting entries may be made to this account code.

0766 Deposits Dormitory - Regular dormitory deposits.

0767 Summer Dorm Deposits - Deposits from summer dormitory residents.

0768 Deposits for Apartment - Deposits on apartments managed by the university.

0769 Deposits for Library Use - Deposits received by the library.

0770 Deposit Music Locker Key - Key deposits for music lockers.

0771 Key Deposits Payable - Deposits from other than students.

0772 Campus Card Funds - Deposits for Campus Card Funds (e.g. BearBucks, WolfBucks, WhaleBucks, or any other prepaid funds that are only available for use via campus cards). Contact your campus Business Office/Bursar office for more guidance.

0773 Other Deposits - Deposits from other sources not identified on other accounts.

0774 Student Fee Deposits - Advance payment or deposit of student fees.

0775 Financial Aid Deposits - Deposits from agencies intending to support enrolled students in the upcoming semester, received prior to the release date for financial aid.

0776 Video Tape Deposit - Deposits required for rent of video tapes.

0777 Unidentified Deposits - Deposits received by the university of unknown origin. This account is to be reconciled monthly and all receipts are to be recorded according to the nature of the receipt.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0778</td>
<td><strong>ACT Direct Purchase Deposit</strong> - Deposits for tuition credits paid directly to the university for the Advanced College Tuition Program.</td>
</tr>
<tr>
<td>0779</td>
<td><strong>ACT Permanent Fund Department Deposits</strong> - Deposits for tuition credits for the Advanced College Tuition Program deposited by the State of Alaska Permanent Fund Department.</td>
</tr>
<tr>
<td>0780</td>
<td><strong>Financial Aid Electronic Fund Transfer (EFT)</strong> - Used for recording electronic fund transfers received for student financial aid to be disbursed by the university.</td>
</tr>
<tr>
<td>0781</td>
<td><strong>Financial Aid EFT Offset</strong> - Used to record disbursements to students for financial aid received through EFT. Offset to account code 0780.</td>
</tr>
</tbody>
</table>
LIABILITY TO STATE

0790  Liability to State - Major account classification for various liabilities to the State of Alaska. No payroll or accounting entries may be made to this account code.

0791  Liability to State-Lapse - Liability for the calculated lapse of odd fiscal years.

0792  Liability to State-Lapse - Liability for the calculated lapse of even fiscal years.

0793  Liability for State Loans - Liability to the State of Alaska resulting from borrowing from the State.

0795  Carryforward Offset (odd year) - Offset account for excess receipts in prior fiscal year that is utilized as "revenue" during the current fiscal year.

0796  Carryforward Offset (even year) - Offset account for excess receipts in prior fiscal year that is utilized as "revenue" during the current fiscal year.
REVENUE BONDS PAYABLE

0800  Revenue Bonds Payable - Major account classification for liabilities resulting from the various revenue bonds of the University of Alaska. No payroll or accounting entries may be made to this account code.

0801  General Rev Bds 1993 F - Liability for general revenue bonds 1993 series F.


0803  General Rev Bonds 2004 Series M - Liability for general revenue bonds 2004 series M.


0806  General Rev Bonds 2009 Series P - Liability for general revenue bonds 2009 series P.


0810  General Rev Bonds 2013 Series S - Liability for general revenue bonds 2013 series S.


0834  **Deferred Inflows/Outflows resources** - Liability for deferred inflow/outflow resources.
0835  **Unamortized Premium/Discount**  - Liability for unamortized premium/discount on bonds issued.
OTHER NOTES PAYABLE

0800OT Other Notes Payable - Major account classification for miscellaneous mortgages and notes payable. No payroll or accounting entries may be made to this account code.

0833 University Lake Bldgs Note Payable - Liability for the purchase of University Lake land and buildings.

0837 Ak Housing Fin Corp Note Payable - Liability to Alaska Housing Finance Corporation for construction of UAA Housing.
INSTALLMENT PURCHASE CONTRACTS

0800IN  Installment Purchase Contracts - Major account code for liabilities resulting from installment purchase contracts. No payroll or accounting entries may be made to this account code.

0842  Digital Equipment Corp (DEC) - Liability to Digital Equipment Corporation for purchase of computer equipment.

0844  Key Government Finance L/P - Liability to Key Government Finance for various installment purchases.

0847  Lease America - Liability to Lease America for purchase of copying equipment.

0848  Wells Fargo Bank L/P - Liability to Wells Fargo Bank for various installment purchases.

0851  Bonds and Coupons not Paid - Liabilities relating to bonds and coupons payable but not yet redeemed.

0853  Cisco Systems Lease Purchase - Liability to Cisco Systems for purchase of equipment.
LEASE OBLIGATIONS

0800LO  Lease Obligations - Major account classification for capital lease obligations.

0809  UAF Student Dining Capital Lease - Capital lease obligation for UAF Student Dining to Community Properties Alaska.

0836  Premium/Discount on Capital Leases - Liability for unamortized premium/discount on capital leases.
OTHER LONG TERM LIABILITIES

0800LT  Other Long Term Liabilities - Major account code for long term liabilities which are not related to fixed asset acquisitions.

0815  Future Lease Obligations - Liability for future lease obligations.

0838  Interest Payable - Liability for interest payable.

0871  Advance Tuition Liability - Liability resulting from payments received from individuals under The Advance College Tuition Program.

0872  ACT (Advance College Tuition) Valuation Reserve Liability - Additional liability for the ACT credits reflecting the difference between the payments by participants and the current cash value of the ACT credits.

0873  ACT (Advance College Tuition) Valuation Contra - A contra valuation account to recognize the difference between redemption value and cancellation value for projected ACT contract cancellations.

0874  Net Pension and Net OPEB Liability - Net Pension and Net OPEB Liabilities recorded in accordance with GASB68 and GASB75, respectively. To be used by Statewide only.

0875  Pension and OPEB Deferred Inflow - Pension and OPEB Deferred Inflow recorded in accordance with GASB68 and GASB75, respectively. To be used by Statewide only.

0876  Pension and OPEB Deferred Outflow - Pension and OPEB Deferred Outflow recorded in accordance with GASB68 and GASB75, respectively. To be used by Statewide only.
<table>
<thead>
<tr>
<th>Code</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0900</td>
<td><strong>Fund Balance</strong> - Major account classification for fund balance accounts. No payroll or accounting entries may be made to this account code.</td>
</tr>
<tr>
<td>0901</td>
<td><strong>Fund Balance</strong> - Fund balances for each fund as of the end of the prior fiscal year. All Control Accounts, as well as 0902, are automatically closed to this account in the year-end closing.</td>
</tr>
<tr>
<td>0903</td>
<td><strong>Plant Fund Balance Restricted Source</strong> - Fund balance offset for assets in the Investment in Plant Fund which were funded from restricted fund sources.</td>
</tr>
<tr>
<td>0904</td>
<td><strong>Fund Balance Established by Individual Gift</strong> - Historical fund balance segregation of initial contributions to funds made by individuals. Used primarily in loan funds, endowment funds, and investment in plant funds.</td>
</tr>
<tr>
<td>0905</td>
<td><strong>Fund Balance Established by Federal Contribution</strong> - Historical fund balance segregation of initial contributions to funds resulting from federal programs. Used primarily in loan funds and investment in plant funds.</td>
</tr>
<tr>
<td>0906</td>
<td><strong>Fund Balance Established by UA Contribution</strong> - Historical fund balance segregation of initial contributions to funds made from university or state resources. Used primarily in loan funds and investment in plant funds.</td>
</tr>
<tr>
<td>0907</td>
<td><strong>Fund Balance Established by Transfer From Endowment</strong> - Historical fund balance segregation of initial contributions to funds made by transfers from endowment fund interest earnings. Used primarily in loan funds.</td>
</tr>
<tr>
<td>0908</td>
<td><strong>Fund Balance Unappropriated</strong> - Unrestricted university revenue received above state budgeted levels. These funds are not subject to lapsing and current lapse procedures. Requests for authorization to use these funds must be approved by the state prior to commitment.</td>
</tr>
</tbody>
</table>
RESERVE FOR ENCUMBRANCES

0920 Reserve for Encumbrances - Major account classification for the liability for reservations of fund balance resulting from encumbrances or informal reservations. No payroll or accounting entries may be made to this account code.

0921 Reserve for Encumbrances - Current Year - Liability or reservation of fund balance arising from recording encumbrances. Entries to this account are generated by the accounting system. Other entries may not be made to this code.

0926 Reserve for Encumbrances - Prior Year - Liability or reservation of fund balance arising from recording encumbrances. This code is restricted to entries from the Accounts Payable System. Entries to this account are generated by the accounting system. Other entries may not be made to this code.

0961 Reserve for Informal Reservations - Informal reservation reserve account resulting from activity recorded in the informal reservation subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.
CONTROL ACCOUNTS

0930 Control Accounts - Major account classification for the various control accounts. No payroll or accounting entries may be made to this account code.

0902 Budgeted Change to Fund Balance - Budget changes within a fiscal year.

0909 Budgeted Change to Fund Balance Prior Year - System generated control account.

0910 Fund Balance Adjustment - Current year adjustments to fund balance. This account code is to be used by Statewide Finance only.

0911 Reserve for Equipment Replacement - Reservation of fund balance for replacement of equipment.

0912 Fund Balance for Service Center Surcharge - Reservation of fund balance for amount of service center surcharge.

0931 Revenue Control Account - Revenue Control account resulting from activity recorded in the revenue subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.

0941 Expenditure Control Account - Expenditure Control accounts resulting from activity recorded in the expenditure subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.

0946 Expenditure Control - Prior Year - Prior year expenditure control account resulting from activity recorded in the prior year expenditure subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.

0948 Transfer Control Account - System generated control account.
### Balance Sheet Account Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0949</td>
<td><strong>Transfer Control Prior Year</strong> - Prior year transfer control account resulting from activity recorded in the prior year transfer subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0951</td>
<td><strong>Encumbrance Control - Current Year</strong> - Current year encumbrance control account resulting from activity recorded in the current year encumbrance subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0956</td>
<td><strong>Encumbrance Control - Prior Year</strong> - Prior year encumbrance control account resulting from activity recorded in the prior year encumbrance subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0971</td>
<td><strong>Informal Reservation Control</strong> - Informal reservation control account resulting from activity recorded in the informal reservation subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0981</td>
<td><strong>Budgeted Revenue Control</strong> - Budgeted revenue control account resulting from activity recorded in the budgeted subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0991</td>
<td><strong>Budgeted Expenditure Control</strong> - Budgeted expenditure control account resulting from activity recorded in the budget subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0992</td>
<td><strong>Budgeted Expenditure Control - Prior Year</strong> - Prior year budgeted expenditure control account resulting from activity recorded in the budget subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.</td>
</tr>
<tr>
<td>0993</td>
<td><strong>Budgeted Transfer Control</strong> - System generated control account.</td>
</tr>
</tbody>
</table>
0994  **Budgeted Transfer Prior Year** - Prior year budgeted transfer control account resulting from activity recorded in the budget subledger. Entries to this account are generated by the accounting system. Other entries may not be made to this code.