

Asset, Liability, Fund Balance Account Codes

Account Code	Description	Data Entry	FRS subcode FRS account
Assets			
1100	Cash Ownership Summary	No	
1101	General Operating Cash Account	No	1100 000002
1102	Payroll Cash Account	No	new
1140	Petty Cash Summary	No	1140
1141	C on H Bursar Office	Yes	1140 010101
1142	C on H Purchasing	Yes	1140 010102
1143	C on H Athletics	Yes	1140 010104
1144	C on H Library	Yes	1140 010105
1145	C on H Spec Events	Yes	1140 010106
1146	C on H Safety Office	Yes	1140 010108
1147	C on H Cont Ed	Yes	1140 010110
1148	C on H Physical Plant	Yes	1140 010111
1149	Change Fd Bursar	Yes	1140 010114
1150	C on H Game Room	Yes	1140 010130
1151	C on H Univ Center	Yes	1140 010420
1152	C on H Library-Dean	Yes	1140 010450
1180	Clearing Summary	No	new
1183	Payroll Deduction Errors	Yes	new
1184	Installment Clearing	Yes	1188 013590
1185	Payroll Clearing	Yes	1185
1186	BR Adjustment Clearing	Yes	1188 013580
1187	BR Deposits awaiting CR05 entry	Yes	1188 013500
1188	BR Clearing	Yes	1188 013599
1189	BR Refund Clearing	Yes	1189
1199	Interfund Cash Account	No	1100
1200	Investments Summary	No	1200
1220	Corporate Securities	Yes	1220
1270	Compass Bank Investment	Yes	1270
1280	Common Fund Investment	Yes	1280
1285	System Common Fund	Yes	1285
1286	System Intermediate Fund	Yes	1286
1287	System Prime Fund	Yes	1287
1290	Other Investments	Yes	1290
1300	Receivables Summary	No	1300
1301	Student Receivables Summary	No	1310
1302	A/R Student Account	Yes	1310 011108
1303	A/R Student Contract	Yes	1310 011109
1304	Tuition Pre-pay Plan	Yes	1310 011107
1305	B/R Clearing Account Receivable	Yes	1310 013599
1306	Installment Receivables	Yes	1310 011110
1315	Employee Receivables	Yes	1316
1316	Employee Rec-Act Pay	Yes	1315
1317	A/R Advance to Employees	Yes	1330 011310
1318	Cont Ed Holding Employee A/R	Yes	1316 011306
1320	Misc Receivables Summary	No	
1321	Debt Service Reserve	Yes	1321
1322	Visiting Student Receivable	Yes	1320 014306
1323	WLRH/Alabama Public TV A/R	Yes	1320 014304
1324	WLRH Postage Receivable	Yes	1328 011302
1325	Alabama Credit Union Rec	Yes	1329 011316
1329	Misc Receivables	Yes	1320
1330	C & G Receivables Summary	No	
1331	Receivable Under Letter of Credit	Yes	1331
1332	Letter of Credit Control	Yes	1332
1333	Unbilled C & G	Yes	1333
1334	Billed C & G	Yes	1334
1335	Program Income	Yes	1335
1339	Cumul Pymts Rec'd	Yes	1339
1340	State Approp Receivable	Yes	1340 011201
1350	Other Receivables	Yes	1330
1351	Notes Receivable	Yes	1350
1352	General Public Mail Receivable	Yes	1330 012410
1353	Bulk Rate Postage Receivable	Yes	1330 012402
1354	Cont Ed - A/R	Yes	1330 011305
1355	Cont Ed Holding Other A/R	Yes	1330 011306
1356	Student Insurance Receivable	Yes	1330 014304
1390	Allowance for Doubtful Accounts	Yes	1390
1395	Due From System Office	Yes	1395
1396	Audit - Due From System Office	Yes	1330 011605

Account Code	Description	Data Entry	FRS subcode	FRS account
1397	Legal - Due From System Office	Yes		1330 011600
1398	Govt Rel - Due From System Office	Yes		1330 011610
1399	Banner A/R Auto Accrual	Yes	none - banner required	
1400	Loans Receivable Summary	No		1400
1410	NDSL/Perk Loan Rec	Yes		1410
1411	NDSL/Perk Loan Colle	Yes		1411
1412	NDSL Teach Canc	Yes		1412
1413	NDEA Teach Canc	Yes		1413
1414	NDEA Military Canc	Yes		1414
1415	Loan Bankruptcy Canc	Yes		1415
1416	Perk Nurse Canc	Yes		1416
1417	NDSL Asgn To DOE	Yes		1417
1418	Loan Death/Disab Can	Yes		1418
1419	NDSL Bankruptcy Canc	Yes		1419
1420	Other Loan Rec	Yes		1420
1421	Fed- NS- Principal	Yes		1421
1422	Fed NS WL Cancel	Yes		1422
1423	Fed NS Loan Rec	Yes		1423
1424	Fed NS Disabil Canc	Yes		1424
1500	Inventories	No		
1501	Inventory Stockroom	Yes		1500
1510	Inventory Postage	Yes		1510
1600	Prepaid Exp & Def Charges	No		new
1601	Suspense	No		1600
1602	Gen Suspense Acc	Yes		1600 013000
1603	Payroll Suspense Acc	Yes		1600 013010
1605	Prepaid Principal	Yes		1605
1610	Prepaid Expense	Yes		1610
1611	Postage Prepaid	Yes		1610 012401
1612	Bulk Rate Postage Prepaid	Yes		1610 012402
1630	Unamortized Bond Issuance Costs	Yes		1630
1700	Plant Assets	No		1700
1710	Land	Yes		1710
1720	Land Improvements	Yes		1720
1730	Buildings	Yes		1730
1740	Asset Equipment - DO NOT USE	Yes		1740
1745	Banner Project	Yes		1745
1750	Books and Maps	Yes		1750
1790	Accumulated Depreciation	Yes		2850
1800	Other Assets	No		1800
1899	Other Assets	Yes	all other	
1900	Due From Other Funds	No		1900

Account Code	Description	Data Entry	FRS subcode	FRS account
Liabilities				
2000	Liabilities	No		
2100	Accounts Payable	Yes		
2101	Accounts Payable - General	Yes	2100	
2104	Accounts Payable - Accrual	Yes	new	
2105	Fin Aids Payable	Yes	2105	
2106	Fed WH Tax Payable	Yes	2110	
2107	Maryland State Tax	Yes	2120 014105	
2108	State WH Tax Payable	Yes	2125	
2109	FICA Tax	Yes	2130	
2110	Unapplied Credits	Yes	2175 013550	
2111	Unappl. Student Contracts	Yes	2180 013560	
2112	Unappl. Award/Loan	Yes	2185 013555	
2113	Unappl. Exemptions	Yes	2175 013565	
2114	Unappl. Installments	Yes	2175 013570	
2140	Foreign Currency Exchange	Yes	new	
2200	Other Payables Summary	No	new	
2210	Sales Tax Payable	Yes	2210	
2220	Other Payables	Yes	2200/2220	
2221	Earned Income Credit	Yes	2220 014124	
2230	UAH Matching Fringes	Yes	2230	
2231	FICA Matching	Yes	2231 014103	
2232	TEA Ret Matching	Yes	2232 014110	
2233	TIAA Matching	Yes	2233 014112	
2234	Blue Cross Matching	Yes	2234 014111	
2235	SUI Matching	Yes	2235	
2236	Complete Hlth Match	Yes	2236	
2237	Cobr Cont Blue Cross	Yes	2237	
2238	Cobr Cont Comp Hlth	Yes	2238	
2239	SRA Matching	Yes	2239	
2240	Imputed Tax	Yes	2240 014131	
2300	Payroll Deductions	No	2300	
2301	Credit Union	Yes	2301 014107	
2302	Voluntary Group Accident Insurance	Yes	2302 014108	
2303	U.S. Government Bond	Yes	2303 014109	
2304	Teachers' Retirement	Yes	2304 014110	
2305	Blue Cross Employee Deduction	Yes	2305 014111	
2306	TIAA Deduct	Yes	2306 014112	
2307	United Way	Yes	2307	
2308	University Club	Yes	2308	
2309	TIAA Insurance	Yes	2309	
2310	3 Yr Term Insurance	Yes	2310	
2311	Annuity Option TIAA Reduction	Yes	2311	
2312	Connecticut Mutual	Yes	2312	
2313	SRA	Yes	2313	
2314	Lincoln National	Yes	2314 014122	
2315	Sheldt Annuity-Varib	Yes	2315 014123	
2316	Group Life - UAH Matching	Yes	2316 014104	
2317	Salary Continuation UAH Match	Yes	2317	
2318	Wage Garnishment	Yes	2318 014125	
2319	Misc Payroll Ded	Yes	2319 014126	
2320	Annual Giving	Yes	2320	
2321	PEIRAF/RSA 1	Yes	2321 014127	
2322	Complete Health Ded	Yes	2322	
2323	Group Universal	Yes	2323 014129	
2324	Ret/Emp Cont 3Yr TM	Yes	2324	
2325	Blue Cross Reserves	Yes	2325 014111	
2326	Deferred Comp TIAA Deduction	Yes	2326 014132	
2327	Flex Spending SHPS Emp Contribution	Yes	2327 014170	
2328	Flex Spending Admin Fee	Yes	2328 014170	
2329	Ret/Emp Cont NWNL	Yes	2329 014104	
2330	Mutual Omaha - Dental	Yes	2330 014150	
2331	Emp Cont Sal Con	Yes	2331 014113	
2332	Ret/Emp Cont VGA	Yes	2332	
2333	Blue Cross Clearing	Yes	2333 014111	
2334	Salary Payback	Yes	2334	
2335	Reserves	Yes	2335	
2336	Flex Spending MDA Emp Contribution	Yes	2327 014134	
2340	Payroll Checking Direct Deposit	Yes	2340 014205	
2341	Payroll Savings Direct Deposit	Yes	2341 014206	
2390	Uncompensated Leave AL	Yes	2390	
2398	TIAA Long Term Care	Yes	2398 014133	
2400	Accruals	No		

Account Code	Description	Data Entry	FRS subcode	FRS account
2401	Accruals-Benefit Clr	Yes		2401
2402	Accruals - Payroll Clearing	Yes		2400 014202
2403	Accruals - Student Clearing	Yes		2400 014201
2410	Accrued Debt Service	Yes		2410
2500	Deferred Revenues	No		2500
2525	Deferred Program Inc	Yes		2525
2580	Deferred Rev Books	Yes		2580
2581	Deferred Rev Computr	Yes		2581
2600	Deposits Summary	No		new
2610	Deposits	Yes		2600
2700	Long Term Debt	No		2700
2710	Notes Payable	Yes		2710
2711	Notes Pay Short Term	Yes		
2720	Bonds Payable	Yes		2720
2730	Mortgages Payable	Yes		2730
2740	Lease Obligations	Yes		2740
2780	Building Lease Oblig	Yes		2780
2800	Other Liabilities	No		2800
2801	Student Loan Refund	Yes		2801
2802	Reserve Uncleared Checks-AP	Yes		2800 014904
2803	Reserve Uncleared Checks-Payroll	Yes		2800 014905
2804	C & G Refund Clearing	Yes		
2809	Former Employee Benefits Clearing	Yes		2810 014130
2810	Other Clearing	Yes		2810
2811	Federal Programs Clearing	Yes		2810 014315
2890	Due to System Office	Yes		2395
2900	Due to Other Funds	No		2900
2910	Due to Curr Unrest	Yes		2910
2911	Due to Edu and Gen	Yes		2911
2912	Due to Aux Enterpr	Yes		2912
2930	Due to Curr Restr	Yes		2930
2931	Due to Spons Prog	Yes		2931
2932	Due to Other Restr	Yes		2932
2940	Due to Loan	Yes		2940
2950	Due to Endowment	Yes		2950
2960	Due to Unexp PI Pryr	Yes		2960
2961	Due to Unexp PI Cur	Yes		2961
2970	Due to Ret Ind Inv P	Yes		2970
2990	Due to Agency	Yes		2990

Account Code	Description	Data Entry	FRS subcode	FRS account
Fund Bal				
4000	Fund Balance	No		
4200	Fd Bal - Unrestricted	Yes		
4220	Fd Bal - E & G	Yes	3160	
4230	Fd Bal - Designated	Yes	3180 017xxx - 019xxx	
4240	Fd Bal - Auxiliary	Yes	3180 048xxx - 049xxx	
4500	Fd Bal - Restricted	Yes		
4550	Fd Bal - Spons Prog	Yes	3350	
4560	Fd Bal - Other Restricted	Yes	3360	
4700	Fd Bal - Plant Funds	Yes		
4710	Fd Bal - Unexpended Plant	Yes	3600	
4750	Fd Bal - ROI	Yes	3700	
4760	Fd Bal - Investment in Plant	Yes	3710	
4840	Fd Bal - Loan Funds	Yes	3400	
4860	Fd Bal - Endowment	Yes	3500	
4890	Fd Bal - Annuity & Life Income	Yes	3590	
4900	Fd Bal - Agency Funds	Yes	3900	