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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.

0086 University Center Property Mgm Acct - Account for recording activity for the University Center Property Management agreement.

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.

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 Equity Investment EP SSBCI - Investments in the State Small Business Credit Initiative (SSBCI) Equity Program (EP). This account code is to be used exclusively for the SSBCI program.

0221 Certificates of Deposits LG SSBCI – Certificates of Deposits used as collateral in the State Small Business Credit Initiative (SSBCI) Loan Guarantee program. This account code is to be used exclusively for the SSBCI program.

0222 Certificates of Deposits LC SSBCI – Certificates of Deposits used as collateral in the State Small Business Credit Initiative (SSBCI) Loan Collateral program. This account code is to be used exclusively for the SSBCI program.

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.

0274 Non-Student Accounts Receivable – Non-student accounts receivable are recorded in the accounts receivable subsystem. These receivables are amounts owed to the University by third parties under contract agreements, which cover student expenses such as tuition and fees.

0275 Interest Income Receivable - Record interest earned but not yet received in cash from interest-bearing investments of the university and GASB 87 leases where the university is the lessor.

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.

0290 UA Foundation Advance Pay A/R – Records prepayments disbursed from University of Alaska Foundation to settle future billed receivables in account 0289 associated with Foundation Fund Expense Accounts. Entries made to this account code should be limited to University Finance offices.

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.

0293 ADA Non-Student 3rd Party Contracts – Allowance for doubful accounts for non-student 3rd party contracts resulting from the evaluation of the collectability of these 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.

0324 Unbilled Advance Pay Restricted A/R – Unbilled advance pay amount arising from monthly expenditure activity. Used only for grants where the grant is set up as an advance pay. This account accepts automated entries only. Should be used in conjunction with 0304 Advanced Pay Restricted A/R.

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.

0366 SS Tax Receivable from IRS - 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.

0367 Current portion of lease receivable - The portion of the GASB 87 Lease Receivable principal that is expected to be received within one year of the date of the external financial statements. To be used only by Fund Accounting for GASB entries.

NOTES RECEIVABLE

0360 Notes Receivable - Major account classification for notes receivable. No payroll or account entries may be made to this account code.

0361 A/R - Land Sales - The principal balance of the receivable owed to the university on a land sales agreement.

0362 A/R - Land Sales in Default - 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.

0363 A/R - Land Contra - The offset of the A/R - land sales and A/R - land sales in default account codes. Note that revenue is recorded on collection.

0364 Loan Receivable LP SSBCI - Loan receivable in the State Small Business Credit Initiative (SSBCI) Loan Participation program. This account code is to be used exclusively for the SSBCI program.

0365 Allow for Doubtful Loans Rec LP SSBCI – Allowance for Doubtful Accounts for Loans Receivable in the State Small Business Credit Initiative (SSBCI) Loan Participation program. This account code is to be used exclusively for the SSBCI program.

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.

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).

0378 Lease receivable - The present value of lease to be received during the lease term by the university as a lessor. To be used only by Fund Accounting for GASB entries.

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.

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.

RIGHT OF USE & NET PENSION/OPEB ASSET

0400LA Right of Use Lease Asset - Long-term right of use lease asset by the university as lessee under GASB 87 reporting.

0514 Right of Use Lease Assets – The present value of lease payments to be made during the lease term by the university as lessee. To be used only by Fund Accounting for GASB entries.

0598 Accumulated amortization on leased assets - Accumulated amortization for intangible leased assets. To be used only by Fund Accounting for GASB entries.

0400SA SBITA Asset - Long-term subscription-based-IT-arrangement (SBITA) intangible asset under GASB 96 reporting.

0510 Subscription Asset – The present value of GASB 96 SBITA payments to be made during the contract term by the university. To be used only by Fund Accounting for GASB entries.

0599 SBITA Amortization - Accumulated amortization of the SBITA assets. To be used only by Fund Accounting for GASB entries.

0400PO Net Pension/OPEB Asset - A surplus that occurs when the assets held in the university's retirement or benefits trust exceed the total retirement liabilities.

0481 Net OPEB Asset – Net OPEB Asset recorded in accordance with GASB 75. To be used only by Fund Accounting for GASB entries.

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.

0511 Assets Under Capital Lease - Assets acquired under a capital lease.

0512 Leasehold Improvements - Cost of major improvements (in excess of $100,000) made to a leased building.

0513 Intangible Assets - Cost of intangible assets with a unit value of $100,000 or more.

0515 Rare Books Collection - Cost or donated value of library rare books that are not subject to depreciation due to special preservation.

0590 Accumulated Depreciation-Service/Recharge Center - Accumulated depreciation for service/recharge center equipment.

0591 Accumulated Depreciation Intangible Assets - Accumulated depreciation for intangible assets.

0592 Accumulated Depreciation Buildings - Accumulated depreciation for buildings and building improvements.

0593 Accumulated Depreciation Infrastructure - Accumulated depreciation for infrastructure.

0594 Accumulated Depreciation Equipment - Accumulated depreciation for equipment.

0595 Accumulated Depreciation Other Capitalizable Assets - Accumulated depreciation for other capitalizable assets.

0596 Accumulated Depreciation Leasehold Improvements - Accumulated depreciation for leasehold improvements.

0597 Accumulated Depreciation Library Books - Accumulated depreciation for library books and media materials.

DEFERRED OUTFLOW

0400DO Deferred Outflow – A consumption of net assets by the university that is applicable to a future reporting period.

0834 Deferred Outflow on Debt Refunding – Deferred outflow of resources from refinancing existing debts. To be only used by Fund Accounting.

0876 Pension Deferred Outflow – Pension Deferred Outflow recorded in accordance with GASB68. To be only used by Fund Accounting.

0878 OPEB Deferred Outflow – Pension Deferred Outflow recorded in accordance with GASB75. To be only used by Fund Accounting.

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.

ACCOUNTS PAYABLE

0600 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.

0601 Procurement Card - Liability account for charges associated with procurement cards.

0602 Intellectual Property Royalties - Intellectual property royalties due to employees, inventors or other non-University of Alaska.

0603 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.

0604 SUA JP Morgan - SUA (single use account) virtual credit payments. This account is used by Statewide only when processing AP single use account payments.

0605 Auxiliary Payables - Liability for auxiliaries at June 30; entry to reverse in July or subsequent fiscal year.

0606 Electronic Fund Transfer Payable - Liability account used when payment will be made by Electronic Fund Transfer (EFT).

0607 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.

0608 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.

0609 Unamortized Disc/Prem Capital Lease - Liability for unamortized discount/premium on capital leases.

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.

0840 Accrued interest on lease liability – Accrued interest on lease liability at fiscal year end for the university as lessee. To be used only by Fund Accounting for GASB entries.

0841 Accrued interest on SBITA liability – Accrued interest on SBITA liability at fiscal year end. To be used only by Fund Accounting for GASB entries.

RECLASS TO CURRENT LIABILITY

0600RC Reclass to Current Liability - Major account classification for current portion of the various liabilities of the university. No payroll or accounting entries may be made to this account code.

0639 Long Term Debt – Current – The amount of principal on non-current debt that is due to be paid within one year of the date of the external financial statements. To be used only by Fund Accounting for GASB entries.

0647 Financed Purchase – Current – The portion of the financed purchase obligation that is due to be paid within one year of the date of the external financial statements. To be used only by Fund Accounting for GASB entries.

0648 Subscription Liability – Current – The portion of the GASB 96 SBITA liability that is due to be paid within one year of the date of the external financial statements. To be used only by Fund Accounting for GASB entries.

0649 Leases – Current – The portion of the GASB 87 lease liability that is due to be paid within one year of the date of the external financial statements. To be used only by Fund Accounting for GASB entries.

0650 Insurance & Risk Management – Current – The estimated amount of unpaid claims, judgments, and claim adjustment liabilities that is due to be paid within one year of the date of the external financial statements.

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.

0629 Reimbursable Spending Account - Health - Payroll deduction of pretax amounts for health cost and subsequent use.

0630 Prior Year Federal Tax Withholding - Liability resulting from prior calendar year Federal tax withholding.

0631 Current Year Federal Tax Withholding - Liability resulting from current calendar year Federal tax withholding.

0632 Retirement Escrow - Liability to a retirement program (ORP or TRS) to be selected by new employees.

0633 ORP Fidelity - Liability to the optional retirement plan for the employees and the university's contribution to Fidelity.

0634 ORP VALIC - Liability to the optional retirement plan for the employees and the university's contribution to VALIC.

0635 ORP Lincoln - Liability to the optional retirement plan for the employees and the university's contribution to Lincoln.

0636 ORP TIAA - Liability to the optional retirement plan for the employees and the university's contribution to TIAA.

0637 ORP Forfeiture Liability - Liability resulting from ORP funds forfeited by employees who have not vested.

0640 Medicare - Payroll deduction for employees' portion of Medicare costs through FICA System.

0641 Sabbatical TRS Holding - A holding account used to receive TRS payments from sabbatical employees who elect to receive a full year of service from the TRS system, and for the subsequent disbursal to TRS.

0642 Public Employees Retirement System - Payroll deductions and employee liability for PERS.

0643 Teacher's Retirement System - Payroll deductions and employee liability to the Teacher's Retirement System.

0645 Health IBNR/ELR Reserve - Liability resulting from incurred but not reported (IBNR) health claims and extended liability reserve (ELR).

0646 Social Security - Payroll deduction for employees' Old Age, Survivors and Disability Insurance portion of Social Security.

0651 PR Deduction Donation - Payroll deductions for donations.

0653 Delayed Delivery Checks - Redeposit of payroll and other checks which cannot be delivered to payee timely. For example, checks to deceased employees.

0654 Union Dues & Fees - Payroll deductions for Union dues and fees.

0656 Deferred Pay - Payroll deductions for deferred pay.

0657 State Unemployment Liability - Liability for the accrual of state unemployment.

0659 Elected Public Officials Retirement System (EPORS) - Liability to the State of Alaska Division of Retirement for employees' contribution.

0661 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.

0662 Federal Civil Service Retirement - Payroll deductions and employer expense for the Federal Civil Service Retirement System.

0663 Federal Insurance Deduction - Payroll deductions for Federal Insurance.

0664 PR Deduction - Foundation - Payroll deductions for the foundation.

0665 PR Deduction - Alumni - Payroll deductions for the University's Alumni Associations.

0670 PR Deduction - TSA (A-D) - Payroll deductions for tax shelters.

0671 PR Deduction - TSA (E-L) - Payroll deductions for tax shelters.

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.

0678 Limited Purpose FSA – Employee payroll deduction for the Limited Purpose FSA Account to cover dental and vision expenses.

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.

0694 Voluntary Benefits Payable – Employee payroll deductions for the voluntary benefits plan.

0695 Payroll Deduction – Roth IRA – Payroll Deduction for Roth IRA – Post Tax Retirement Contribution Account.

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.

0752 Annual Sick Leave Liability – Accrual of estimated annual sick leave liability per GASB 101.

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.

0778 ETA Scholarships Payable/Clearing – A clearing account that tracks ETA scholarship expenses and funding status.

0779 ACT Permanent Fund Department Deposits - Deposits for tuition credits for the Advanced College Tuition Program deposited by the State of Alaska Permanent Fund Department.

0780 Financial Aid Electronic Fund Transfer - Used for recording electronic fund transfers received for pass-through student financial aid to be disbursed by the university, such as, student loans and state scholarships/grants (Alaska Performance Scholarship (APS) and Alaska Education Grant (AEG)).

0781 Financial Aid EFT Offset - Used to record disbursements to students for pass-through financial aid received through EFT, such as, student loans and state scholarships/grants (Alaska Performance Scholarship (APS) and Alaska Education Grant (AEG)). Offset to account code 0780.

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.

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.

0802 General Rev Bonds 2003 Series L - Liability for general revenue bonds 2003 series L.

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

0804 General Rev Bonds 2005 Series N - Liability for general revenue bonds 2005 series N.

0805 General Rev Bonds 2008 Series O - Liability for general revenue bonds 2008 series O.

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

0807 General Rev Bonds 2011 Series Q - Liability for general revenue bonds 2011 series Q.

0808 General Rev Bonds 2012 Series R - Liability for general revenue bonds 2012 series R.

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

0811 General Rev Bonds 2015 Series T - Liability for general revenue bonds 2015 series T.

0813 General Rev Bonds 2016 Series V-1 - Liability for general revenue bonds 2016 series V-1.

0814 General Rev Bonds 2016 Series V-2 - Liability for general revenue bonds 2016 series V-2.

0816 General Rev Bonds 1992 A - Liability for general revenue bonds 1992 series A.

0817 General Rev Bonds 1992 B - Liability for general revenue bonds 1992 series B.

0818 General Rev Bonds 1992 C1-2 - Liability for general revenue bonds 1992 series C.

0819 General Rev Bonds 1992 E - Liability for general revenue bonds 1992 series E.

0821 General Rev Bonds 1997 G - Liability for general revenue bonds 1997 series G.

0822 General Rev Bonds 1998 Series H - Liability for general revenue bonds 1998 series H.

0823 General Rev Bonds 1999 Series I - Liability for general revenue bonds 1999 series I.

0824 General Rev Bonds 1999 Series J - Liability for general revenue bonds 1999 series J.

0825 General Rev Bonds 2002 Series K - Liability for general revenue bonds 2002 series K.

0827 General Rev Bonds 2020 Series W - Liability for general revenue bonds 2020 series W.

0835 Unamortized Premium/Discount - Liability for unamortized premium/discount on bonds issued

0800GB General Obligation Bonds Payable - Major account classification for liabilities resulting from the issuance of general obligation bonds.

0812 AMBB GO Bond 2015 Series U - Liability for general obligation bonds 2015 series U.

0826 AMBB GO Bond 2025 Series Three - Liability for general obligation bonds 2025 series three.

DEFERRED INFLOW

0800DI Deferred Inflow – Resources received that cannot be recognized as revenue because they apply to a future period. Used for GASB financial reporting purposes only.

0839 Deferred inflow of resources on leases – The present value of lease payments to be received during the lease term by the university as lessor. To be used only by Fund Accounting for GASB entries.

0854 Deferred inflow on Debt Refunding – The present value of lease payments to be received during the lease term by the university as lessor. To be used only by Fund Accounting for GASB entries.

0875 Pension Deferred Inflow – Pension Deferred Inflow recorded in accordance with GASB 68. To be used by Statewide only.

0877 OPEB Deferred Inflow – OPEB Deferred Inflow recorded in accordance with GASB 75. To be used by Statewide only.

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 Lake Otis Note Payable - Liability for the purchase of Lake Otis land.

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.

0809 UAF Student Dining Financed Purchase – Financed purchase obligation for UAF Student Dining to Community Properties Alaska.

0836 Premium/Discount on Capital Leases - Unamortized premium/discount on financed purchase.

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, SBITA, & NET PENSION/OPEB LIABILITY

0800LO Lease Obligation - Major account classification for lease obligations under GASB 87 reporting.

0828 Lease liability – The present value of lease payments to be made during the lease term by the university as lessee. To be used only by Fund Accounting for GASB entries.

0800SO SBITA Obligation - Major account classification for Subscription-Based IT Arrangement (SBITA) obligations under GASB 96 reporting.

0829 SBITA liability – The present value of SBITA payments to be made during the contract term by the university. To be used only by Fund Accounting for GASB entries.

0800PO Net Pension/OPEB Liability – The total unfunded obligations the university owes for employee retirement and post-employment healthcare, minus the assets set aside to pay them.

0873 Net OPEB Liability – Net OPEB Liability recorded in accordance with GASB 75. To be used only by Fund Accounting for GASB entries.

0874 Net Pension Liability – Net Pension Liability recorded in accordance with GASB 68. To be used only by Fund Accounting for GASB entries.

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.

FUND BALANCE

0900 Fund Balance - Major account classification for fund balance accounts. No payroll or accounting entries may be made to this account code.

0901 Fund Balance - 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.

0903 Plant Fund Balance Restricted Source - Fund balance offset for assets in the Investment in Plant Fund which were funded from restricted fund sources.

0904 Fund Balance Established by Individual Gift - Historical fund balance segregation of initial contributions to funds made by individuals. Used primarily in loan funds, endowment funds, and investment in plant funds.

0905 Fund Balance Established by Federal Contribution - Historical fund balance segregation of initial contributions to funds resulting from federal programs. Used primarily in loan funds and investment in plant funds.

0906 Fund Balance Established by UA Contribution - 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.

0907 Fund Balance Established by Transfer From Endowment - Historical fund balance segregation of initial contributions to funds made by transfers from endowment fund interest earnings. Used primarily in loan funds.

0908 Fund Balance Unappropriated - 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.

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.

0949 Transfer Control Prior Year - 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.

0951 Encumbrance Control - Current Year - 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.

0956 Encumbrance Control - Prior Year - 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.

0971 Informal Reservation Control - 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.

0981 Budgeted Revenue Control - 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.

0991 Budgeted Expenditure Control - 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.

0992 Budgeted Expenditure Control - Prior Year - 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.

0993 Budgeted Transfer Control - System generated control account.

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.