

UAMS

List of Funds

Updated 7/1/15

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CURRENT UNRESTRICTED FUNDS

Fund 035 - Investment Fund

1. Carries a negative cash balance which is equal to the amount of the investments and interest receivable less liabilities.
2. Gains and losses on the invested funds and interest income on bank balances are recorded as revenue.
3. Distributions of income are made to centers with cash balances of \$500 or more in certain funds or based on VCF policy.
4. At year end, for annual financial reporting, a re-class entry is made to transfer the investments and accrued interest to other fund groups based on the cash balances in the respective funds.

Fund 109 - Indirect Cost Recovery

1. This Fund is used to record revenue from the Facilities and Administrative Rate (F&A Rate) associated with sponsored research and other sponsored projects, which is the mechanism used to reimburse the University for the infrastructure support costs related to certain grants.
2. This Fund began 7/1/14. Previously, this was recorded in Fund 111.

Fund 110 - Tuition and Fees

1. This Fund is used to record student tuition and fee revenue.
2. This Fund began 7/1/14. Previously, this was recorded in Fund 111.

Fund 111 - General Operating Funds

1. Centers receive spending authority.
2. Revenues and expenses close to fund level, no carry forward at year end.
3. Divisional base changes to the operating budget are made by budget revisions; one time funding changes are made by operating transfers.

Fund 112 - Service Funds

1. Centers are self-supporting and should break even.
2. Centers are for rechargeable services (Computing Services, Photographic Services, Creative Services, Research CORE services, etc.). These centers incur expenses in providing services.
3. The servicing area proposes rates on an annual basis to be reviewed and approved, as appropriate.
4. Transfers can be made to and from individual centers.
5. Each center carries Fund Balance forward at the end of fiscal year.

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Fund 113 - Hospital Funds

1. Centers receive spending authority.
2. Revenues and expenses close to fund level.
3. Fund Balance is carried at the fund level only.

Fund 114 - Auxiliary Enterprises

1. Auxiliary service centers are operated as self-supporting activities.
2. Centers carry forward fund balance from year to year.
3. Transfers are allowed to and from this fund and are made at individual center level.
4. A mandatory transfer is made to the Retirement of Indebtedness Fund (813) for debt service.

Fund 115 - Physician and Other Professional Services

1. Faculty Group Practice bills and collects the clinical revenue for the College of Medicine Physicians, then distributes the revenue to the appropriate centers.
2. Regional Programs (AHEC) has centers that receive revenue from patient care.
3. Each Area Health Education Center (AHEC) does its own billing for patient care; revenue is recorded in a central center and then distributed on the basis of cash collected.
4. Centers receive quarterly interest distributions on cash balances in excess of \$500 based on the short-term rate less 50 basis points (1/2 of 1%) or based on VCF policy.
5. Fund Balances are carried forward at end of FY at center level.

Fund 116 - Non-Clinical Contractual Services

(Note: Use 125 for clinical contract revenue)

1. Centers are established to account for activity that is based on professional contracts with outside parties.
2. Fund balance is carried forward at the end of the year at center level.
3. Transfers are permissible and are made to and from individual centers.
4. Centers receive quarterly interest distributions on cash balances in excess of \$500 based on the short-term rate less 50 basis points (1/2 of 1%) or based on VCF policy.

Fund 117 - Department Research

1. Outside sources of revenue include patent or royalty income and Foundation funds; other sources are from interdepartmental transfers from other funds.
2. Transfers are made at individual center level.
3. Fund Balance is carried forward at center level.

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Fund 118 - Continuing Education

1. Revenue is received from sponsors of or participants in seminars, classes, etc. in payment of fees.
2. Costs of administering the programs make up the expenditures in this fund.
3. Fund Balance is carried forward at center level.

Fund 119 - Non-FGP and Non-Contractual Revenue

1. Revenue from non-FGP (MCPG and CUMG)/non-contractual sources.
2. Fund Balance is carried forward at center level.
3. Interdepartmental transfers are allowed.

Fund 125 - Clinical Contracts

1. Clinical contract revenues and expenses post to this fund.
2. Fund Balance carries forward at center level
3. Interdepartmental transfers are allowed.

Fund 129 - Revenue Reallocation

1. For use by Contracts Management Group only.

Fund 175 - Long Term Reserves Fund

1. Transfers to this Fund are for the accumulation of resources to meet a specified long-term (greater than one year) objective or for the accumulation of reserves not intended for use within the following fiscal year.
2. Centers receive quarterly interest distributions on cash balances in excess of \$500 based on the short-term rate less 50 basis points (1/2 of 1%) or based on VCF policy.
3. Interest income allocated is accumulated in the account. Use of these funds requires approval of the chief financial officer of the appropriate campus division (COM, CHP, CPH, etc.).
4. Fund Balance is carried forward at center level.

Fund 176 - This fund is in the process of being deleted.

1. All balances are being be moved to the 117 or 178 funds.

Fund 178 - Short Term Reserves Fund

1. Transfers to this fund are for the accumulation of resources to meet short term objectives and are intended for use within a year.
2. Use of these funds requires approval of the chief financial officer of the appropriate campus division (COM, CHP, CPH, etc.).

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CURRENT RESTRICTED FUNDS

Fund 211 - Department of Health and Human Services

1. Funds are received through electronic draw downs.
2. No Fund Balance transfers are made into or out of this fund except in the case of a capital project funded by the grant.
3. Revenue is carried at the project level (WBSE) and must equal expenses before the account is closed.

Fund 212 - National Science Foundation

1. Funds are received through electronic draw downs.
2. No Fund Balance transfers are made into or out of this fund except in the case of a capital project funded by the grant.
3. Revenue is carried at the project level (WBSE) and must equal expenses before the account can be closed.

Fund 213 - U.S. Department of Education

1. Funds are received through electronic draw downs.
2. No Fund Balance transfers are made into or out of this fund except in the case of a capital project funded by the grant.
3. Revenue is carried at the project level (WBSE) and must equal expenses before the account can be closed.

Fund 214 - U.S. Environmental Protection Agency

1. Funds are received through electronic draw downs.
2. No Fund Balance transfers are made into or out of this fund except in the case of a capital project funded by the grant.
3. Revenue is carried at the project level (WBSE) and must equal expenses before the account can be closed.

Fund 215 - Federally Funded Arkansas Children's Hospital Research Institute

1. Funds are received from payment of invoices issued by Grants Accounting to Arkansas Children's Hospital Research Institute (ACHRI) on a reimbursement basis.
2. No Fund Balance transfers are made into or out of this fund.
3. Revenue is carried at project level (WBSE) and must equal expenses before account can be closed.

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Fund 216 - Subcontracts - Federally Funded

1. Funds are received from payment of invoices issued by Grants Accounting to the pass-through agency on a reimbursement basis.
2. No Fund Balance transfers into or out of this fund except in the case of fee for service awards.
3. Revenue is carried at the project level (WBSE) and must equal expenses before account can be closed.

Fund 217 - VA Intergovernmental Personnel Act (IPA) agreements

1. Funds are received from contracts from the Department of Veterans Affairs (VA) for work done by UAMS employees on VA projects.
2. Funds received through quarterly invoices issued by Grants Accounting to the VA on a cost reimbursement basis.
3. Revenue is carried at project level (WBSE) and must equal expenses before account can be closed.
4. No Fund Balance transfers allowed in or out of this fund.

Fund 218 - Other Federally Funded Grants

1. Funds are received from grants and contracts awarded directly by any U.S. Federal Government agency (e.g., Department of Defense).
2. Funds received through invoices submitted to federal agency on a reimbursement basis or as advances.
3. Revenue carried at project level (WBSE) and must equal expenses before account can be closed.
4. No Fund Balance transfers allowed in or out of this fund.

Fund 219 - United States Department of Agriculture

1. Funds are received from electronic draw downs or invoices
2. No Fund Balance transfers allowed in or out of this fund.
3. Revenue carried at project level (WBSE) and must equal expenses before account can be closed.

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Fund 226 - Clinical Trials

1. Funds are received for Human subject Research funded by pharmaceutical companies, biotech companies, etc.
2. At the completion of any clinical/drug trial, all remaining unspent funds can be transferred to the 117 fund or the 178 fund.
3. Funds are received through invoices submitted per the contract requirements.
4. Fund Balances remaining at the close of the trial are transferred to the 117 or 178 fund and fund center.

Fund 231 - State Sponsored Programs

1. Funds are received from grants from the State of Arkansas to UAMS through its various agencies.
2. Revenue received by reimbursement or advancement of funds.
3. No Fund Balance transfers allowed into or out of fund.
4. Revenue carried at project level (WBSE) and must equal expenses before the project can be closed.

Fund 235 - State Funded Arkansas Children's Hospital Research Institute

1. Funds are received from grants awarded to Arkansas Children's Hospital Research Institute (ACHRI) by the State of Arkansas, then passed through to UAMS.
2. Funds received through invoices submitted on a reimbursement basis.
3. No Fund Balance transfers allowed into or out of the fund.
4. Revenue is carried at a project level (WBSE) and must equal expenses before account can be closed.

Fund 239 - Other State (ABI-Tobacco and ABCRP)

1. Revenue received from the State of Arkansas Tobacco Settlement-Arkansas Biosciences Institute (ABI) and from the Arkansas Breast Cancer Research Program (ABCRP).
2. Revenue carried at project (WBSE) level and must equal expenses before account can be closed.
3. No Balance Transfers are allowed in or out of this fund.

Fund 271 - Private Sponsored Programs

1. Funds are received from various private foundations, business medical societies through invoices or advance payments.
2. Revenue carried at project level and must equal expenses before account can be closed.
3. No Fund Balance transfers are allowed into or out of this fund except in the case of fee for service contracts.

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Fund 275 - Privately Funded Arkansas Children's Hospital Research Institute

1. Grants awarded to Arkansas Children's Hospital Research Institute (ACHRI) from private sources and passed through to UAMS.
2. Funds received through invoices on a reimbursement basis.
3. No Fund Balance transfers allowed into or out of fund.
4. Revenue is carried at project level (WBSE) and must equal expenses before account is closed.

Fund 276 - This fund is not in use after 6/30/12.

Fund 277 - General Improvement Funds (GIF)

1. Restricted by State appropriation, not a grant fund.
2. Fund Balances carried forward at center level.

Fund 278 - Endowment Income

1. Interest income from centers in the endowment funds 611, 612 and 621 are posted to matching centers in this fund.
2. Fund Balances carried forward at center level.

Fund 279 - Other Private

1. Funded by various private sources for scholarships and gifts for various purposes.
2. Fund Balances carried forward at center level.

Fund 280 - Tobacco appropriated awards

1. Funded by state appropriated Tobacco funds to support maintenance and operations expense of specific programs; College of Public Health, Delta AHEC and Institute on Aging-Arkansas Aging Initiative.
2. Fund Balance can only be carried forward every other year (non-biennial year).
3. Fund Balances carried forward at center level.

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STUDENT LOAN FUNDS

Fund 411 - Federal Loans

1. Federal government loan programs which provide long-term loans for students with financial needs.
2. Loans awarded from a federal revolving fund, which consists of monies collected on prior loans and required matching funds.
3. Must comply with government's "due diligence" collection procedures and submit annual reports.
4. Fund Balances are carried forward at center level.

Fund 412 - State Loans

1. Rural student loan and scholarship programs.
2. Funded by State funds and repayment funds from non-compliance recipients.
3. Fund Balances are carried forward at center level.

Fund 419 - Other Loans

1. Institutional student loan programs.
2. Sources of funds are gifts and contributions.
3. Donors may make restrictions as to the purpose of the loans, rates of interest charged, amount of individual loans and repayment terms.
4. Fund Balances are carried forward at center level.

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ENDOWMENTS

Fund 611 - True Endowments

1. Funds which have been donated to UAMS with the stipulation that the principal be maintained inviolate and that the principal be invested to produce income which may be used for some specific purpose or added to principal.
2. Each endowment has a matching center in the 278 Fund where the revenue generated by the investment of principal is recorded.
3. Fund Balance transfers are not made to or from endowment centers, except in special circumstances.
4. Gains and losses are posted to the individual endowment centers.
5. Fund Balances are carried forward at center level.

Fund 612 - Quasi-Endowments

1. Funds functioning as endowments.
2. Designated by University of Arkansas Board of Trustees rather than by a donor or other outside agency.
3. Board has the right to decide at any time to expend the principal.
4. Centers have matching centers in the 278 fund for recording income generated by the investment of principal.
5. Fund balance transfers may be made from other funds for the purpose of establishing a quasi-endowment.
6. Gains and losses are posted to individual centers.
7. Fund Balances are carried forward at center level.

Fund 621 - Internally Designated Long Term Funds

1. Funds functioning as Endowments.
2. Designated by UAMS rather than by a donor or other outside agency.
3. UAMS, with the approval of the Vice Chancellor of Finance and CFO, has the right to decide at any time to expend the principal.
4. Centers have matching centers in the 278 fund for recording income generated by the investment of principal.
5. Transfers may be made from other funds for the purpose of establishing a center.
6. Gains and losses are posted to individual centers.
7. Fund Balances are carried forward at center level.

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PLANT FUNDS

Fund 811 - Unexpended Plant Funds

1. Funds which are to be used for the acquisition of physical properties.
2. Sources of funds may be transfers from other fund groups, donations from private sources, restricted appropriations from the State of Arkansas, income and gains from investment of funds, and proceeds of bond issues.
3. Disbursements for construction, equipment and other plant purposes.
4. Funds unspent at completion of a project are transferred back to unrestricted current funds.
5. Fund balance transfers are permitted into and out of the fund.
6. Each project is evaluated to determine if it should be capitalized as an addition to plant assets in the Investment in Plant Fund (814).
7. Fund Balances are carried forward at center level.

Fund 812 - Non-Asset Related Notes Payable

1. This Fund is used in recording capital lease payments.
2. Fund balances transfers are permitted into and out of the fund.
3. Fund Balances are carried forward at center level.

Fund 813 - Retirement of Indebtedness

1. Most additions to this fund come from mandatory Fund Balance transfers from current funds and other plant funds for the payment of interest and principal on debt. Additions include governmental appropriations for the retirement of debt.
2. Fund Balance transfers are permitted into and out of this fund.
3. Fund Balances are carried forward at center level.

Fund 814 - Investment in Plant

1. Consists of physical assets such as land, buildings, improvements other than buildings and equipment (including library books) and the associated liabilities such as bonds, notes and leases payable.
2. Fund Balance (or net investment in plant) consists of the excess of assets over liabilities.
3. No Fund Balance transfers are permitted in this fund.
4. Fund Balance is carried at the center level on currently purchased assets.

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AGENCY FUNDS

Fund 900 - Agency Fund

1. Funds held by UAMS as custodian or fiscal agent for others, such as student organizations, individual students or faculty members.
2. Fund is separate from UAMS funds and is not reported on the UAMS annual financial report.
3. The UAMS general ledger shows "Fund Balance", however, technically there is no Fund Balance, but rather a liability (the net assets owned by the individual or organization for which UAMS is acting as custodian).
4. No Fund Balance transfers are allowed within the Agency Fund or between the Agency Fund and other fund groups.
5. Fund Balances are carried forward at center level.

**CHP0001F College of Health Professions
CHART of ACCOUNTS as of 11/30/17**

CHP0022F	Dean's Office	112-1010085	DHY Instrument Lease
111-1000552	DO General Operating	115-1007199	Dental Hygiene Clinic
111-1007024	Student Recruitment	118-1001502	Continuing Education
111-1007349	Welcome Center	811-1012096	Dental Hygiene Plant Fund
111-1007372	Liability Insurance	900-1007042	DHY Student Association
111-1008550	CHP Development		
276-1009233	Genetic Counseling MCPG Match Fund	CHP0008F	Dietetics and Nutrition
276-1011672	LS Quittner-Stewart MCPG Match Fund	111-1000559	D&N General Operating
276-1011777	DMS Dubose MCPG Match Fund	112-1001508	Laboratory Fees
276-1011799	DH Goral MCPG Match Fund	118-1001509	D&N Continuing Education
276-1011845	LS Mugan MCPG Match Fund	279-1000559	D&N Development Fund
276-1011555	RIS Bittengle MCPG Match Fund	279-G1-51019-99	Hakkak CUMG Award 7/1/15 to 6/30/18
276-1011882	LS Peacock MCPG Match Fund	811-1012098	D&N Plant Fund
276-1012107	Ruth Allen PA Match Fund		
276-1012108	Gene Hall MT Match Fund	CHP0011F	Emergency Medical Sciences
276-1012109	Ruth Wood PT Match Fund	111-1000561	EMS General Operating
278-1010919	RIS Pederson Endowment (621) Income	112-1001513	Laboratory Fees
279-1002204	CHP Programs	118-1001512	Continuing Education
279-1009233	GC MCPG Match Fund (Old)		
279-1009552	Goral MCPG Match Fund (Old)	CHP0012F	Health Information Management
279-1009780	CHP Foundation Gift (Pass-through) Account	111-1000562	HIM General Operating
621-1010919	Pederson Quasi-Endowment	112-1001515	Laboratory Fees
811-1006636	ASH Construction	118-1001514	Continuing Education
900-1000552	Student Activity Fees (Dept Level)	811-1012148	HIM Plant Fund
900-1001536	Dean's Discretionary		
900-1001537	Student Council	CHP0013F	Medical Technology
900-1009379	Student Activity Fees (College Level)	111-1000563	MT General Operating
		112-1001517	Laboratory Fees
CHP0004F	Audiology and Speech Pathology	118-1001516	Continuing Education
111-1000555	ASP General Operating	279-1011592	Syphilis IPE – A. Tieggen (L. Nunez-Argote)
112-1001493	ASP Lab Fees	900-1009467	Lab Sciences Student Association
114-1001489	Hearing Aid Clinic		
114-1003746	ACH Hearing Aid Clinic (Medicaid)	CHP0014F	Nuclear Medicine Technology
116-1009312	Timber Ridge Grad Asst	111-1000564	NMIS General Operating
116-1011323	LRSD IMPACT Contract	112-1001520	NMIS Laboratory Fees
116-1011998	ACCESS School Grad Asst	118-1001519	Continuing Education
117-1009884	Evaluation of HEARLab – S. Atcherson		
118-1001492	Continuing Education	CHP0015F	Ophthalmic Technologies
130-1011100	Research Start-up - Amlani	111-1000565	OMT General Operating
279-1010895	Dana Moser Research Start Up	112-1007547	OMT Lab Fees
279-1010914	Measuring Listening Tim – C. Franklin		
279-1010915	Use of Baby ISAO Sim – N. Nicholson	CHP0018F	Diagnostic Medical Sonography
279-1011443	IPE Stimulation – N. Nicholson, S. Atcherson	111-1000567	DMS General Operating
279-1011475	AR Stutter Network – Ashlen Thomason	112-1005519	Laboratory Fees
900-1008637	Student Audiology Association	118-1005520	Continuing Education
CHP0006F	Cytotechnology	CHP0019F	Radiologic Technology
111-1000557	CYTO General Operating	111-1000568	RT General Account
112-1001501	Laboratory Fees	112-1001525	Laboratory Fee
118-1002400	Continuing Education	118-1001524	Continuing Education
		279-1001542	P.K. Bean Memorial Fund
CHP0007F	Dental Hygiene	279-1002127	Pederson Scholarship
111-1000558	DHY General Operating	900-1005961	RIS Lambda Nu Chi
112-1001503	Laboratory Fees		

CHP0020F	Respiratory Care
111-1000569	RC General Operating
112-1001528	Laboratory Fees
118-1001527	Continuing Education
279-1011442	RES 4133 PFCC – E. Boone
900-1010891	RES Sr. Class Fund
900-1010892	RES Jr. Class Fund
113-1011463	Tobacco Cessation – E. Boone
CHP0021F	Surgical Technology
111-1000570	ST General Operating
112-1001530	Laboratory Fees
118-1001529	Continuing Education
811-1012097	Surgical Technology Plant Fund
CHP0023F	Genetic Counseling
111-1004054	GC General Operating
112-1004054	Laboratory Fees
118-1004054	Continuing Education
279-1004054	Faculty Development Fund
279-1010893	Orbregon-Tito Research Start Up
811-1012099	Genetic Counseling Plant Fund
CHP0030F	Physician Assistant Studies
111-1009175	PA General Operating
112-1009172	PA Malpractice Insurance Fee
112-1009173	PA Lab Supply Fee
112-1009174	PA Diagnostic Equipment Fee
279-1011966	PA Educator Academy Grant - Huitt
279-1012029	Mindfulness Workshop – Huitt & Teigen
CHP0035F	Center for Dental Education
111-1007220	CDE General Operating
111-1009944	General Practice Residency
115-1009529	Oral Health Clinic
118-1010041	CDE Continuing Education
131-1012111	CDE-ACH Indirects Account
279-1011041	Delta Dental 12 th St. Foundation Grant
811-1007497	CDE Construction Acct.
900-1010040	B&Y Found. Student Enrichment Award
900-1009960	B&Y Found. Dental Student Program

CHP0036F	Physical Therapy
111-1009464	Physical Therapy General Operating
112-1010194	Physical Therapy Lab Fees
118-1010193	Physical Therapy Continuing Ed.
279-1009464	Physical Therapy Development Fund
279-1012030	Motor Rehabilitation Grant – C. Walter
279-1012043	Rasch Analysis Grant – S. Kamath
900-1011573	Physical Therapy Outreach

CHP0037F	Occupational Therapy
111-1010255	Occupational Therapy General Operating
811-1012147	Occupational Therapy Plant Fund

CHP0038F	ACH Dentist Lease Agreement
125-1011582	ACH General Operating
125-1011649	Beetstra Development Fund
125-1011650	Murphy Development Fund
125-1011651	Collins Development Fund
125-1011653	Callan Development Fund
125-1011654	Simmons Development Fund
125-1011655	Dienberg Development Fund
125-1011656	Donner-Johnson Development Fund
125-1011657	Feather Development Fund
125-1011658	Clark Development Fund
125-1011659	Heisel Development Fund
125-1011660	Sharma Development Fund
125-1011986	Scott Development Fund
125-1011987	Adams Development Fund
125-1011988	UNASSIGNED
125-1011989	Udoug Development Fund

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
REVENUE COMMITMENT ITEMS				
Contra revenue is a debit (+); Revenue is a credit (-)				
STUDENT TUITION AND FEES				
410000	COLLEGE OF MEDICINE		- Credit	
410100	COLLEGE OF NURSING		- Credit	
410200	COLLEGE OF PHARMACY		- Credit	
410300	COL HEALTH REL PROF		- Credit	
410400	GRADUATE SCHOOL		- Credit	
410500	COLL OF PUBLIC HLTH		- Credit	
NET PATIENT SERVICES				
470350	SUPPLEMENTAL REVENUE		- Credit	
460000	PROFESSIONAL FEES		- Credit	
460010	PRO FEES-MISC BILLING		- Credit	
460100	DEPT-PROF FEES		- Credit	
460250	CONTRACTUAL ALLOW		- Credit	
460300	MEDICAID COST SETTLE		- Credit	
460320	ICE / CLINICAL REVENUE		- Credit	
460325	MISC BILLING-CONTRACTUAL		- Credit	
460350	CONTRACTUAL FEES		- Credit	
460450	ACH AOA CONTRACT		- Credit	
460500	DEPT-OTHER CONTRACTS		- Credit	
460510	PRIMARY CARE INCENTIVES		- Credit	
460515	QUALITY REPT INCENTIVES		- Credit	
460520	OTHER INCENTIVES		- Credit	
460550	MCPG CONTRACT - CONTRA A/R		- Credit	
460551	FGP ACH OUT-PATIENT CHARGES		- Credit	
460725	CLINIC REV - NON A/R		- Credit	
460850	REVENUE RECOVERIES		- Credit	
470000	IN-PATIENT REVENUE		- Credit	
470010	HOSPITAL MISC BILLING		- Credit	
470100	OUT-PATIENT REVENUE		- Credit	
471000	MEDICARE ADJUSTMENTS		- Credit	
803100	BUDGETED ALLOWANCE	+ Debit		
803BDE	ALLOW FOR BAD DEBT	+ Debit		
460800	BAD DEBT / AHEC & COM	+ Debit		
472270	BAD DEBT / ICE	+ Debit		
MEANINGFUL USE				
460375	MEANINGFUL USE		- Credit	
FEDERAL GRANTS AND CONTRACTS				
430100	FEDERAL GRANTS		- Credit	
432100	FED GRANTS - DIST		- Credit	
433000	FED GRANTS & CONTRACTS	+ Debit		
440821	FED REVENUE CONTRACT		- Credit	
STATE GRANTS AND CONTRACTS				
430105	OTHER GRANTS-CONTRCT		- Credit	
430106	OTHER GRANTS-TOBACCO		- Credit	
432105	STATE GRANTS - DIST		- Credit	
433010	STATE GRANTS & CONTRACTS		- Credit	
440822	STATE REVENUE CONTRACT		- Credit	
NON-GOVERNMENT GRANTS AND CONTRACTS				
430110	NON-GOV GRANTS & CONTRACTS		- Credit	
430115	CLIN TRIAL CONTRACTS		- Credit	
432110	NON-GOVERNMENT GRANTS		- Credit	

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
433020	NON-GOV GRANTS & CONTRACTS		- Credit	
440820	OTHER CONTRACTS/MISC		- Credit	
440823	NON-GOV REVENUE		- Credit	

SALES AND SERVICES - EDUCATION

440255	INTERNS & RESIDENTS		- Credit	
440256	EVERSITY REVENUE		- Credit	

AUXILIARY ENTERPRISES

Bookstore

440110	UAMS BOOKSTORE		- Credit	
440115	BOOKSTORE MISC BILL		- Credit	

Housing and Foodservice

440400	RENT - OTHER		- Credit	
440401	STUDENT HOUSING FEE		- Credit	
440410	CAFETERIA REVENUE		- Credit	
440415	CAFE REVENUE PAYROLL		- Credit	
440417	BAD DEBT CAFETERIA	+ Debit		

Other Auxiliary Enterprises

440140	VALET PARKING		- Credit	
440150	PARKING		- Credit	
440155	JTS POOL REVENUE		- Credit	
440170	OTHER AUXILIARY REV		- Credit	
440142	STUDENT PARKING /COM		- Credit	
440143	STUDENT PARKING /CON		- Credit	
440144	STUDENT PARKING /COP		- Credit	
440145	STUDENT PARKING /CHP		- Credit	
440146	STUDENT PARKING /CPH		- Credit	
440147	STUDENT PARKING /GRS		- Credit	

OTHER OPERATING REVENUES

440100	TRAFFIC VIOLATIONS		- Credit	
440120	TECHNOLOGY FEE		- Credit	
440160	UAMS FITNESS CNTR		- Credit	
440165	MISSOURI STATE W/H		- Credit	
440180	PROGRAM INCOME / MISC		- Credit	
440200	VENDING MACHINES		- Credit	
440420	UAMS OUTPATIENT PHAR		- Credit	
440440	MISC REV - CASH REC		- Credit	
440444	MISC REVENUE		- Credit	
440450	MISC REV - MANUAL		- Credit	
440451	MISC REVENUE - MAN SET	+ Debit		
440550	CASH OVER/SHORT		- Credit	
440800	STUDENT LOAN INT PYM		- Credit	
440815	OTHER MISC BILLING		- Credit	

EXPENSE COMMITMENT ITEMS

Expense is a debit (+); Contra Expense is a credit (-)

SALARIES & WAGES

510REG	SALARIES/WAGES	+ Debit		
510300	BONUS	+ Debit		Career Service awards
510400	PREMIUM WAGES	+ Debit		Physician incentives
510NEG	510NEG		- Credit	Generally used for a negative salary reserve, to account for budgeted incentives not expected to be paid out

FRINGE BENEFITS

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
512BEN	BENEFITS - OTHER	+ Debit		
512DTL	DENTAL FRINGES	+ Debit		
512FIC	FICA FRINGES	+ Debit		
512LIB	LIABILITY INSURANCE	+ Debit		
512LIF	LIFE INSURANCE	+ Debit		

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
512LTD	LTD FRINGES	+ Debit		
512MED	MEDICAL FRINGES	+ Debit		
512RET	RETIREMENT FRINGES	+ Debit		
512UNE	STATE UNEMPLOYMENT	+ Debit		
512WKC	WORKER'S COMP	+ Debit		
512NEG	NEG BENEFIT RESERVE		- Credit	

TRAVEL EXPENSE

520TVL	TRAVEL (In & Out-of-State)	+ Debit		Meals, Lodging, Transportation, Registration, Parking Fees, Other Travel Costs, Non-Employee Travel
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PROFESSIONAL SERVICES

531LBR	CONTRACT LABOR	+ Debit		Contract Labor; Research Participant Payment
531LEG	LEGAL FEES / SERVICES	+ Debit		
531PRO	PROFESSIONAL FEES / SERVICES	+ Debit		Can use this to budget the fee for any professional services - accounting, architect, engineering, other medical, prof & admin, speaker fees, honoraria, etc. (Good to budget large fee payments and honoraria here so they don't get hidden in 531SRV. You can charge the actuals to 531400; they will post against the 531PRO budget.)
531SRV	SERVICES / FEES	+ Debit		Includes collection costs, housekeeping/linen services, admin fees, lab fees, transcription services, patient care fees, and int review board fees, and other services.
531NEG	NEG SRV EXPENSE		- Credit	

MAINTENANCE

525MNT	MAINTENANCE	+ Debit		Bldg/Grnds Maint, Equip Maint, Med Equip Maint, Other Maint, Software Maint, Vehicle Maint or License
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LEASES

530LSE	LEASES	+ Debit		Most of our space and equipment agreements are Operating Leases; however, if you think you may have a Capital Lease (541SET), you can call Genral Accounting to find out.
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SUPPLIES

532GNL	GENERAL SUPPLIES	+ Debit		Catering/meals, food (official function or student), exhibit or photographic supplies, patient recreational, educational and general supplies.
532MED	MEDICAL SUPPLIES	+ Debit		
532NCE	NON-CAPITALIZED EQUIPMENT	+ Debit		
532PHA	DRUGS AND MEDICINE	+ Debit		
532SUP	SUPPLIES	+ Debit		Office/computer supplies, housekeeping supplies, coffee/water services, uniforms/clothing, electronic security, safety supplies, animal feed, bedding and care supplies, and misc. supplies.

INTRA-UNIVERSITY REVENUE

600001	INTRA UNIVERSITY REVENUE		- Credit	
610000	CORE RECHARGE REVENUE		- Credit	
610100	CORE RECHARGE REVENUE		- Credit	

UTILITIES

533ELE	ELECTRICITY	+ Debit		
533GAS	GAS	+ Debit		
533HWD	HAZARDOUS WASTE	+ Debit		
533UTL	UTILITIES	+ Debit		
533WAT	WATER	+ Debit		
533WCP	WEST CENTRAL ENERGY PLANT	+ Debit		

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
INSURANCE				
535INS	INSURANCE / LOAN PAYMENT	+ Debit		Bldg/Contents, Malpractice, Student Accident, Surety & Performance, Travel/Accident, Vehicle, Loan Canc for Teaching, Military, Volunteer, Law Enfor, Child-Fam, Nurse-Med, Death-Dis, Bankruptcy, Assigned, Sales Tax Paid
OTHER EXPENSE				
521ADV	ADVERTISING	+ Debit		
521REC	RECRUITING	+ Debit		Recruiting, Employee Recognition
525CPY	BINDING AND COPYING	+ Debit		
525FRT	FREIGHT	+ Debit		Freight, FedEx, Outbound Freight, Packing, Handling and Moving
525PNT	PRINTING	+ Debit		
525POS	POSTAGE	+ Debit		
525TEL	TELECOMMUNICATIONS	+ Debit		Cellular, Landline or Internet
534SUB	DUES / SUBSCRIPTIONS	+ Debit		Assoc Dues and Subscriptions
550OTH	OTHER	+ Debit		Stipends, Refunds, Sub-Contracts, Legal Settlement, Purchases for Resale, Bulk Food and Misc. Admin.
555NEG	NEGATIVE EXPENSE		- Credit	Can be used to budget expense reimbursement. However, "actuals" won't post to this GL. Using 550860 or 600003 may be easier, as "actuals" may be posted to both of them.
CAPITAL				
540LBD	LAND/BUILDINGS/EQUIP/FURNITURE	+ Debit		Art, Bldgs, Bldg Improvements, Bldg Renovations, Bldg Svc Equip, Fixed & Movable Equip, Fixed & Movable Furniture, Infrastructure, Land & Improvments, Project Capital
541SET	SETTLEMENT \ INDIRECT COST EXPENSE (F & A)	+ Debit		
UNALLOCATED EXPENSE - BUDGET RESERVE				
800094	MARGIN RESERVE	+ Debit		
800097	UNALLOC EXP BDGT RSV	+ Debit		
800098	UNALLOC CR EXP BDGT		- Credit	
800099	BUDGETED FUND BALANCE		- Credit	Should not be used without prior permission from the Senior Vice Chancellor for Finance.
891000	CONTINGNCY RSRV - IN	+ Debit		
INTERNAL COST RECOVERY				
600002	INTERNAL COST RECOVERY	+ Debit		
600003	INTERNAL COST RECOVERY (posts as contra expense)		- Credit	
INDIRECT COST				
541OVH	OVERHEAD INCOME	+ Debit	- Credit	Campus Use Only
541200	F & A (FAC & ADMIN - INDIRECT COST EXP)	+ Debit	- Credit	Campus Use Only
DEPRECIATION / AMORTIZATION				
565110	DEPR EXP-LAND IMPR	+ Debit		
565116	DEPR EXP-INFRASTR	+ Debit		
565120	DEPR EXP-BUILDINGS	+ Debit		
565125	DEPR EXP-LS'D BLDG	+ Debit		
565131	DEPR EXP-LEASEHOLD	+ Debit		
565150	DEPR EXP-BLDG COMP	+ Debit		
565200	DEPR EXP-BLDG SVC	+ Debit		
565300	DEPR EXP-FXD EQUIP	+ Debit		
565305	DEPR EXP-LSD FXD EQUIP	+ Debit		
565400	DEPR EXP-MOVABLE EQUIP	+ Debit		
565700	DEPR EXP-LEASES	+ Debit		
565820	DEPR/AMORTIZATION EXP-INTANGIBLES	+ Debit		
565860	DEPR EXP-SOFTWARE	+ Debit		
565865	DEPR EXP-LSD SOFTWARE	+ Debit		

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
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SCHOLARSHIPS / FELLOWSHIPS

550110	GRANTS/AID/SCHOLARSH	+ Debit		
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TRANSFERS

771100	CAPITAL TRANSFERS IN		- Credit	For Major Equipment Purchases or to Fund Capital Projects
771150	CAPITAL TRANSFERS OUT	+ Debit		For Major Equipment Purchases or to Fund Capital Projects
771200	OPERATING FUNDING IN		- Credit	For Operating Funds Moving Between Divisions
771250	OPERATING FUNDING OUT	+ Debit		For Operating Funds Moving Between Divisions
771210	ICE CAMPUS OVERHEAD IN		- Credit	
771260	ICE CAMPUS OVERHEAD OUT	+ Debit		
771400	MEDI MATCH TRANSFER IN		- Credit	
771450	MEDI MATCH TRANSFER OUT	+ Debit		
771300	DEBT SVC TRANSFER IN		- Credit	For Transfers Related to Debt Payment
771350	DEBT SVC TRANSFER OUT	+ Debit		For Transfers Related to Debt Payment
771500	INTRADIVISIONAL TRANSFER IN		- Credit	MUST offset IntraDivisional Out
771550	INTRADIVISIONAL TRANSFER OUT	+ Debit		MUST offset IntraDivisional In

NON-OPERATING REV / EXPENSE

STATE APPROPRIATIONS

420100	ST AR GENERAL		- Credit	
420101	ST AR SPECIAL		- Credit	
420102	ST AR INDIGENT CARE		- Credit	
420103	ST AR OTHER REVENUE		- Credit	
420150	ST AR MEDICAID MATCH		- Credit	
420155	ST AR MEDICAID MATCH		- Credit	
420170	MEDICAID MATCH -GEM	+ Debit		
420172	MEDICAID MATCH -DAY	+ Debit		
420174	MEDICAID MATCH -DSH	+ Debit		
420176	MEDICAID MATCH -SOTH	+ Debit		
420180	MEDICAID MATCH -CDH	+ Debit		
420181	MEDICAID MATCH -EMD	+ Debit		
420182	MEDICAID MATCH -PRI	+ Debit		
420183	MEDICAID MATCH -PEDS	+ Debit		
803SMM	STATE MEDICAID MATCH	+ Debit		
802SMM	STATE MEDICAID MATCH		- Credit	

GIFTS/OPERATING

430205	GIFTS-UAMS FOUND		- Credit	
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INVESTMENT INCOME

440700	INTEREST INCOME		- Credit	
440710	BANK INTEREST		- Credit	
450000	INVESTMENT INCOME		- Credit	
450100	DISTR. INVESTMNT INC		- Credit	
531630	INVESTMENT ADMIN FEE	+ Debit		
450115	INVESTMNT INCOME	+ Debit		

INVESTMENT GAINS, LOSSES

450150	REALIZED GAIN/LOSS		- Credit	
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COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
450200	UNREALIZED GAIN/LOSS		- Credit	

COMMONLY USED BUDGET COMMITMENT ITEMS

Arranged in the "ZBR" Commitment Item Hierarchy

BUDGET COMM. ITEM	DESCRIPTION	DEBIT	CREDIT	NOTES
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INTEREST ON CAPITAL

550INT	INTEREST ON CAPITAL	+ Debit		
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LOSS ON DISPOSAL OF CAPITAL ASSETS

700000	GAIN/LOSS ON ASSET	+ Debit		For a Gain or Loss on the Sale of Equipment
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OTHER CHANGES IN NET ASSETS

550950	INTER AGENCY TRANSFER	+ Debit		Campus Use Only
310000	RESERVE FOR FUND BALANCE		- Credit	Campus Use Only

This commitment item listing is in the ZBR variant that matches the System Office format.

G/L acct	G/L Acct Long Text
510000	REGULAR EARNINGS - SALARIES
510100	REGULAR EARNINGS - WAGES
510200	OVERTIME
510300	BONUS
510400	PREMIUM WAGES
510450	EARLY RETIREMENT PAYMENT
510500	RETRO ACTIVE ADJUSTMENT - SALARIES
510510	RETRO ACTIVE ADJUSTMENT - WAGES
510600	PAYROLL CLAIMS CLEARING
510700	CRITICAL PAY
510980	SALARY REIMBURSEMENTS - CASH DEPOSITS
510990	GEAC SALARY CORRECTIONS
511000	ACCRUED SALARY EXPENSE
511090	ACCRUED BONUS EXPENSE
511100	ACCRUED BONUS BENEFIT EXPENSE
511200	COMPENSATED ABSENCE EXPENSE
512000	FRINGES - MEDICAL
512100	FRINGES - DENTAL
512200	FRINGES - LIFE
512300	FRINGES - AD&D
512400	FRINGES - LTD
512405	FRINGES - SHORT TERM DISABILITY
512500	FRINGES - RETIREMENT
512700	MCPG FRINGE BENEFITS - EE MEDICAL
512705	MCPG FRINGE BENEFITS - UA DENTAL
512710	MCPG FRINGE BENEFITS - EE DENTAL
512715	MCPG FRINGE BENEFITS - UA MEDICAL
512720	MCPG FRINGE BENEFITS - EE LIFE
512725	MCPG FRINGE BENEFITS - UA LIFE
512730	MCPG FRINGE BENEFITS - EE AD&D
512735	MCPG FRINGE BENEFITS - UA AD&D
512740	MCPG FRINGE BENEFITS - EE RETIREMENT
512745	MCPG FRINGE BENEFITS - UA RETIREMENT
512750	MCPG FRINGE BENEFITS - EE LTD
512755	MCPG FRINGE BENEFITS - UA LTD
512760	MCPG FRINGE BENEFITS - EE EXPANDED LTD
512765	MCPG FRINGE BENEFITS - UA EXPANDED LTD
512775	MCPG Deductions (Pass Thru Account)
512800	FICA/SS
512801	FICA/MEDICARE
512802	FEDERAL UNEMPLOYMENT TAX
512810	STATE UNEMPLOYMENT TAX
512820	WORKERS COMPENSATION
512830	LIABILITY INSURANCE
512840	RETRO CALCULATION DIFFERENCE
512850	DRUG TESTING
512890	NON-EARNED EMPLOYEE PYMT/TAXABLE
512900	EMPLOYEE TUITION DISCOUNT
512901	DEPENDENT TUITION DISCOUNT
512910	OTHER TUITION DISCOUNTS
512950	PENSION EXPENSE
512960	RELOCATION - EMPLOYEE/TAXABLE
512965	RELOCATION - EMPLOYEE/NONTAXABLE
512970	OTHER POST EMPLOYMENT BENEFIT EXPENSE
513000	HOUSING ALLOWANCE
520000	EMPLOYEE TRAVEL MEALS/IN-STATE
520001	EMPLOYEE TRAVEL MEALS/OUT-OF-STATE

G/L acct	G/L Acct Long Text
520100	EMPLOYEE TRAVEL LODGING/IN-STATE
520101	EMPLOYEE TRAVEL LODGING/OUT-OF-STATE
520200	EMPLOYEE TRAVEL COMMON CARRIER/IN-STATE
520201	EMPLOYEE TRAVEL COMMON CARRIER/OUT-OF-STATE
520210	EMPLOYEE TRAVEL - CHARTER TRAVEL/IN-STATE
520211	EMPLOYEE CHARTER TRAVEL/OUT-OF-STATE
520220	EMPLOYEE TRAVEL GROUND TRANSPORTATION/IN-STATE
520221	EMPLOYEE TRAVEL GROUND TRANSPORTATION/OUT-OF-STATE
520300	EMPLOYEE TRAVEL REGISTRATION/IN-STATE
520301	EMPLOYEE TRAVEL REGISTRATION/OUT-OF-STATE
520400	EMPLOYEE OTHER TRAVEL COSTS/IN-STATE
520401	EMPLOYEE OTHER TRAVEL COSTS/OUT-OF-STATE
520500	PARKING FEES (IN-STATE)
520501	PARKING FEES (OUT-OF-STATE)
520600	NON-EMPLOYEE TRAVEL (IN-STATE)
520601	NON-EMPLOYEE TRAVEL (OUT-OF-STATE)
521000	RECRUITING
521100	ADVERTISING
521200	EMPLOYEE RECOGNITION
521300	STUDENT AWARDS/RECOGNITION
525000	COMMUNICATIONS-TELEPHONE
525010	COMMUNICATIONS-CELLULAR
525020	COMMUNICATIONS-INTERNET
525100	POSTAGE
525110	FREIGHT
525113	UPS CHARGES
525114	FEDEX CHARGES
525115	OUTBOUND FREIGHT
525119	PACKAGING/HANDLING FEES
525120	MOVING
525125	PRINTING
525130	BINDING COPYING & COLLATING
525200	VEHICLE MAINTENANCE EXPENSE
525210	VEHICLE LICENSE/PERMITS
525220	BLDG/GROUNDS MAINTENANCE
525225	OFFICE EQUIPMENT MAINTENANCE
525230	EQUIPMENT MAINTENANCE
525240	MEDICAL EQUIPMENT MAINTENANCE
525245	RECHARGE ON PARTS FOR MEDICAL EQUIP MAINT
525250	OTHER MAINTENANCE
525260	SOFTWARE MAINTENANCE/LICENSE AGREEMENTS
530100	OFFICE SPACE LEASE
530200	EQUIPMENT LEASE
530300	MED/LAB EQUIPMENT LEASE
530400	OFFICE EQUIPMENT LEASE
530500	SOFTWARE LEASE
530600	BUILDING/SPACE RENTAL
530700	EQUIPMENT RENTAL
531000	LEGAL FEES/SERVICES
531001	LEGAL FEES/SERVICES - REIMB
531100	ACCOUNTING FEES/SERVICES
531101	ACCOUNTING FEES/SERVICES - REIMB
531200	ENGINEERING FEES/SERVICES
531201	ENGINEERING FEES/SERVICES - REIMB
531300	ARCHITECT FEES/SERVICES
531301	ARCHITECT FEES/SERVICES - REIMB
531350	OTHER MEDICAL FEES

G/L acct	G/L Acct Long Text
531351	OTHER MEDICAL FEES - REIMB
531400	PROF & ADM FEES
531401	PROF & ADM FEES - REIMB
531450	BUILDING COMMISSIONING
531500	CONTRACT LABOR
531510	RESEARCH PARTICIPANT PAYMENT
531511	RESEARCH SUBJECT GIFT CARDS
531515	PHARMACY SETUP FEES
531520	CONTRACT LABOR - AGENCIES
531530	CONTRACT LABOR - STANDARDIZED PATIENTS
531600	OTHER SERVICES
531601	OTHER CONTRACT SVC/AFFILIATE HOSPITAL (NON-STATE)
531605	FGP MEDICAL/PHARMACY PASS THRU
531610	COLLECTION COSTS
531615	UMBR/EXP DISABILITY RECHARGE
531620	LEGAL FEES
531625	FEDERAL DIRECT LOAN EXPENSE
531630	INVESTMENT ADMINISTRATIVE FEES
531635	Therapy Services
531640	HOUSEKEEPING/LINEN SERVICES
531642	PATIENT TRANSPORT SERVICES
531645	OUTSOURCED MEDICAL SERVICES
531650	ADMINISTRATIVE FEES AND SERVICES
531655	EMPLOYEE DRUG TESTING
531660	INTERNAL REVIEW BOARD FEES
531665	PATHOLOGY SERVICES
531670	LAB SERVICES
531675	ORGAN/TISSUE PROCESSING FEES
531676	GENOME WIDE ASSOCIATION TESTING
531680	TRANSCRIPTION SERVICES
531682	INTERPRETER SERVICES
531685	PARKING FEES
531690	ONLINE COURSE REGISTRATION
531695	TRAINING/PRECEPTORS -LOCAL (NO TRAVEL INVOLVED)
531700	PATIENT CARE
531730	RESEARCH PATIENT CARE
531731	OTHER PATIENT CARE
531735	TRANSPLANT EXPENSE
532000	OFFICE SUPPLIES
532100	COMPUTER/SOFTWARE SUPPLIES
532200	MEDICAL SUPPLIES
532201	SUPPLIES REBATE
532205	MEDICAL SUPPLIES - SUTURES
532210	OBSOLETE MEDICAL SUPPLIES
532215	MEDICAL IMPLANTS
532216	MEDICAL APPLIANCES & AIDS
532220	LAB INSTRUMENTS
532225	MEDICAL INSTRUMENTS
532230	BOTTLED GASES
532235	NEEDLES/SYRINGES
532240	CATHETERS
532242	RADIOLOGICAL FILM & CHEMICALS
532245	SURGICAL CLIPS/STAPLES
532247	RADIOLOGICAL ISOTOPES
532250	DRUGS & MEDICINE
532255	REAGENTS & CHEMICALS
532256	DRY ICE

G/L acct	G/L Acct Long Text
532257	CHEMICALS
532260	BLOOD DERIVATIVES
532265	BLOOD & BLOOD PRODUCTS
532270	IV SUPPLIES
532275	STERILIZATION SUPPLIES
532280	RESEARCH SUPPLIES
532282	LAB SUPPLIES
532285	IMAGING/NUCLEAR SUPPLIES
532290	VASCULAR SUPPLIES
532295	CARDIAC SUPPLIES
532300	MISC SUPPLIES
532305	HOUSEKEEPING SUPPLIES
532310	COFFEE/WATER SERVICE
532315	CATERING & MEALS
532316	FOOD-INSTITUTIONAL/CAFETERIA
532317	FOOD-OFFICIAL FUNCTION
532318	FOOD-STUDENT/EDUCATIONAL
532320	UNIFORMS/CLOTHING
532325	ELECTRONIC SECURITY SUPPLIES
532330	SAFETY SUPPLIES/EQUIPMENT
532400	EDUCATIONAL SUPPLIES
532401	EXHIBIT SUPPLIES & MATERIALS
532402	PHOTOGRAPHIC SUPPLIES
532403	LINEN SUPPLIES
532404	FOOD SERVICE - SUPPLIES
532405	PATIENT RECREATIONAL SUPPLIES
532500	ANIMALS
532510	ANIMAL FEED
532520	ANIMAL BEDDING
532530	ANIMAL CARE SUPPLIES
532540	ANIMAL CARE PER DIEM
532610	CONSTRUCTION PROJECT EXPENSE
532700	NON-CAPITALIZED EQUIPMENT UNDER \$5000.00
532710	NON-CAPITALIZED MEDICAL EQUIPMENT UNDER \$5000.00
532715	LAB EQUIPMENT < \$5000.00
533000	GAS (UTILITY)
533100	ELECTRICITY (UTILITY)
533200	WATER (UTILITY)
533300	HAZARDOUS WASTE DISPOSAL
533400	OTHER UTILITY COSTS
533450	DIESEL EXPENSE
533500	WEST CENTRAL ENERGY PLANT (UTILITY)
534000	ASSOCIATION DUES & MEMBERSHIPS
534100	SUBSCRIPTIONS & PUBLICATIONS
535000	BUILDING/CONTENTS INSURANCE
535100	VEHICLE INSURANCE
535200	MALPRACTICE INSURANCE
535300	STUDENT ACCIDENT INSURANCE
535400	SURETY & PERFORMANCE & OTHER INSURANCE
535410	LOAN CANCELLED/TEACHING
535411	INTEREST CANCELLED/TEACHING
535420	LOAN CANCELLED/MILITARY
535421	INTEREST CANCELLED/MILITARY
535430	LOAN CANCELLED/VOLUNTEER (PEACE CORP)
535431	INTEREST CANCELLED/VOLUNTEER (PEACE CORP)
535440	LOAN CANCELLED/LAW ENFORCEMENT
535441	INTEREST CANCELLED/LAW ENFORCEMENT

G/L acct	G/L Acct Long Text
535450	LOAN CANCELLED/CHILD-FAMILY INTERVENTION
535451	INTEREST CANCELLED/CHILD-FAMILY INTERVENTION
535460	LOAN CANCELLED/NURSE MED-TECH
535461	INTEREST CANCELLED/NURSE-MED TECH
535470	LOAN CANCELLED/DEATH-DISABILITY
535471	INTEREST CANCELLED/DEATH-DISABILITY
535480	LOAN CANCELLED/BANKRUPTCY
535481	INTEREST CANCELLED/BANKRUPTCY
535490	LOAN CANCELLED/ASSIGNED
535491	INTEREST CANCELLED/ASSIGNED
535495	LOAN CANCELLED/RURAL PRACTICE
535500	SALES TAX PAID
535600	TRAVEL/ACCIDENT INSURANCE
540100	LAND
540110	LAND IMPROVEMENTS
540113	LAND IMPROVEMENT (DEP)
540116	INFRASTRUCTURE
540120	BUILDINGS
540130	LEASEHOLD IMPROVEMENTS
540150	BUILDING RENOVATIONS
540200	BUILDING SERVICES EQUIPMENT
540300	FIXED EQUIPMENT >=\$5000.00
540310	FIXED FURNITURE >=\$5000.00
540400	MOVABLE EQUIPMENT >=\$5000.00
540410	DO NOT USE
540500	MOVABLE FURNITURE >=\$5000.00
540600	DO NOT USE THIS ACCOUNT
540610	PROJECT CAPITAL
540800	ART
540820	INTANGIBLE ASSETS
541000	CAPITAL LEASE PAYMENT
541010	CAPITALIZED INTEREST
541100	CAPITAL EXPENDITURES SETTLEMENT
541110	GRANTS CONTRA ASSET EXPENSE
541200	F & A (FACIL & ADMIN - IDC)
550106	NATIVE AM WAIVER
550107	ACTIVE MILITARY WAIVER
550108	GRAD ASST OOS WAIVER
550109	GRAD ASST WAIVER
550110	GRANTS/AID/SCHOLARSHIPS
550111	BORDER CO WAIVER
550112	ARCMHD 4-1 TUIT WAIVER
550113	NUCLEAR MED WAIVER
550114	DIVERSITY SCHOLARSHIP
550115	RWANDA PRES SCHL WAIVER
550116	CLINTON SCHL WAIVER
550117	MDPHD SCHOLARSHIP
550118	PHARMD-MPH TUIT WAIVER
550119	MD-MPH TUIT WAIVER
550120	STIPENDS
550125	REFUNDS
550130	REFUNDS TO GRANTORS
550140	SUB-CONTRACTS/AWARDS
550141	SUBCONTRACT < \$25000.00
550142	SUBCONTRACT > \$25000.00
550200	DEPRECIATION EXPENSE
550201	DEPRECIATION EXPENSE AREA 20 (mod)

G/L acct	G/L Acct Long Text
550300	ADMINISTRATIVE OVERHEAD
550350	REPLENISH PETTY CASH FUNDS
550400	SMALL PRICE DIFFERENCES ON INVOICE RECEIPT
550405	SMALL PRICE DIFFERENCES ON DRY ICE
550450	GAIN/LOSS MATERIAL REVALUATION
550455	GAIN/LOSS MATERIAL DRY ICE
550500	SCRAPPING/DESTRUCTION OF MATERIAL
550505	SCRAPPING/DESTRUCTION OF DRY ICE
550510	OBSOLETE STOCK - DISTRIBUTION CENTER
550550	BAD DEBT EXPENSE
550600	OVER/UNDERPAYMENT OF TRADE INVOICES
550605	TRADE DISCOUNTS
550700	LOAD ACCOUNT
550800	INTEREST PAYMENTS
550835	AMORTIZATION OF DEFERRED LOSS
550840	AMORTIZATION EXPENSE
550850	INTEREST EXPENSE
550851	FEE PAYMENTS ASSOCIATED WITH NOTES/BONDS PAYABLE
550852	PRINCIPLE PAYMENTS ASSOCIATED WITH NOTES/BONDS PAY
550853	NOTES/BONDS PRINCIPAL PYMT (CONTRA)
550854	PREMIUM AMORTIZATION ON 2004 BOND ISSUANCE
550855	COST OF ISSUANCE AMORTIZATION
550860	COST RECOVERY
550862	COST RECOVERY/PARTS FOR CLINICAL ENGINEERING
550865	RECHARGE ON PARTS FOR MEDICAL EQUIP MAINT
550870	RECHARGE SERVICE REVENUE-RESEARCH
550875	RECHARGE SERVICE EXPENSE-RESEARCH
550880	LEGAL SETTLEMENT
550900	PURCHASES FOR RESALE
550910	BULK FOOD PURCHASES
550950	INTER AGENCY TRANSFERS
550955	Consolidated Entities
564110	DEPRECIATION EXPENSE-LAND IMPROVEMENTS
564116	DEPRECIATION EXPENSE-INFRASTRUCTURE
564120	DEPRECIATION EXPENSE-BUILDINGS
564125	DEPRECIATION EXPENSE-LEASED BLDGS.
564131	DEPRECIATION EXPENSE-LEASEHOLD IMPR
564150	DEPRECIATION EXPENSE-BLDG COMPONENTS
564200	DEPRECIATION EXPENSE-BLDG SERVICES
564300	DEPRECIATION EXPENSE-FIXED EQUIPMENT
564305	DEPRECIATION EXPENSE-LEASED FXD EQUIPMENT
564400	DEPRECIATION EXPENSE-MOVABLE EQUIP
564700	DEPRECIATION EXPENSE-LEASES
564800	DEPRECIATION EXPENSE-ART
564860	DEPRECIATION EXPENSE-SOFTWARE
564865	DEPRECIATION EXPENSE-LEASED SOFTWARE
565110	DEPRECIATION EXPENSE-LAND IMPROVEMENTS
565116	DEPRECIATION EXPENSE-INFRASTRUCTURE
565120	DEPRECIATION EXPENSE-BUILDINGS
565125	DEPRECIATION EXPENSE-LEASED BLDGS.
565131	DEPRECIATION EXPENSE-LEASEHOLD IMPR
565150	DEPRECIATION EXPENSE-BLDG COMPONENTS
565200	DEPRECIATION EXPENSE-BLDG SERVICES
565300	DEPRECIATION EXPENSE-FIXED EQUIPMENT
565305	DEPRECIATION EXPENSE-LEASED FXD EQUIPMENT
565400	DEPRECIATION EXPENSE-MOVABLE EQUIP
565700	DEPRECIATION EXPENSE-LEASES

G/L acct	G/L Acct Long Text
565800	DEPRECIATION EXPENSE-ART
565820	AMORTIZATION EXPENSE - INTANGIBLE ASSETS
565860	DEPRECIATION EXPENSE-SOFTWARE
565865	DEPRECIATION EXPENSE-LEASED SOFTWARE
600001	INTRA UNIVERSITY REVENUE
600002	INTERNAL COST RECOVERY
600003	INTERNAL COST RECOVERY - REVENUE
610000	CORE Recharge Services - Revenue/Contra
610100	CORE RECHARGE SERVICES - REVENUE
620100	LODGING RECHARGE EXPENSE
620300	REGISTRATION RECHARGE EXPENSE
621200	EMPLOYEE RECOGNITION
625000	TELEPHONE RECHARGE EXPENSE
625010	CELLULAR RECHARGE EXPENSE
625020	INTERNET RECHARGE EXPENSE
625100	POSTAGE RECHARGE EXPENSE
625114	FEDEX CHARGES
625115	OUTBOUND FREIGHT RECHARGE
625120	MOVING RECHARGE EXPENSE
625125	PRINTING RECHARGE EXPENSE
625130	BINDING & COPYING RECHARGE
625200	VEHICLE MAINTENANCE RECHARGE
625220	BUILDING/GROUNDS RECHARGE EXPENSE
625230	EQUIPMENT MAINTENANCE RECHARGE
625240	MEDICAL EQUIPMENT RECHARGE
625250	OTHER MAINTENANCE RECHARGE
625260	LICENSE RECHARGE EXPENSE
630600	BLDG/SPACE RENTAL RECHARGE
631351	OTHER MEDICAL FEES RECHARGE
631400	PROFESSIONAL/ADMINISTRATIVE FEE RECHARGE
631500	CONTRACT LABOR RECHARGE
631515	PHARMACY SETUP RECHARGE
631520	CONTRACT LABOR AGENCY - RECHARGE
631600	OTHER SERVICE RECHARGE EXPENSE
631605	ANIMAL LAB SERVICE RECHARGE
631640	HOUSEKEEPING/LINEN SERVICE RECHARGE
631650	ADMINISTRATIVE FEES/SERVICES RECHARGE
631660	INTERNAL REVIEW BOARD FEES
631670	LAB SERVICES RECHARGE
631685	PARKING RECHARGE EXPENSE
631695	Training/Preceptors - Local (NO TRAVEL)
631700	PATIENT CARE RECHARGE
631800	PROCESSING FEE RECHARGE
632000	OFFICE SUPPLIES RECHARGE
632100	COMPUTER SUPPLIES RECHARGE
632200	MEDICAL SUPPLIES RECHARGE
632215	MEDICAL IMPLANTS RECHARGE
632216	MEDICAL APPLIANCE RECHARGE
632225	MEDICAL INSTRUMENTS RECHARGE
632230	BOTTLED GASES RECHARGE
632250	DRUG & MED RECHARGE
632300	MISCELLANEOUS SUPPLIES RECHARGE
632315	RECHARGE CATERING & MEALS
632316	RECHARGE Food Institutional/Cafeteria
632317	RECHARGE Food Official Function
632318	RECHARGE Food Student/Educational
632320	UNIFORMS/CLOTHING

G/L acct	G/L Acct Long Text
632400	EDUCATIONAL SUPPLIES RECHARGE
632450	ANIMAL LAB SUPPLY RECHARGE
632500	ANIMALS RECHARGE
632610	CONSTRUCTION PROJECT RECHARGE
632700	NON-CAPITALIZED EQUIPMENT RECHARGE
633200	WATER (UTILITY)/RECHARGE
633300	HAZARDOUS WASTE RECHARGE EXPENSE
633500	WCEP DEFERRED UTILITY PAYMENTS
634000	ASSOCIATION DUES & MEMBERSHIPS
634100	SUBSCRIPTION/PUBLICATIONS RECHARGE
635200	Malpractice Insurance Recharge
640300	FIXED EQUIPMENT RECHARGE
640400	IDT DORM RENT REVENUE
640610	PROJECT CAPITAL RECHARGE
650000	CORE Recharge Services
650100	PHYSICAL PLANT FEES
650110	GRANTS/AID/SCHOLARSHIP
650120	STIPENDS RECHARGE EXPENSE
650200	CONSTRUCTION MANAGEMENT FEES
650300	SECURITY SYSTEMS
650400	TELECOMM
650500	OCCUPATIONAL HEALTH & SAFETY
650550	CLINICAL ENGINEERING FEES
650600	DISTRIBUTION SERVICES
650852	COST RECOVERY/PARTS
650910	FOOD COSTS RECHARGE
700000	GAIN/LOSS ON FIXED ASSET DISPOSAL
700001	GAIN/LOSS ON FIXED ASSET DISPOSAL(MODIFIED)
700010	GAINS/LOSSES-WRITEDOWN UNLOCATED ASSETS
700100	INVESTMENT INCOME
700120	DISTRIBUTED INVESTMENT INCOME (CONTRA)
700200	REALIZED GAIN/LOSS ON INVESTMENTS
700210	UNREALIZED GAIN/LOSS ON INVESTMENTS
700300	RATE STABILIZATION FUND
701100	TRANSFER IN FROM UNRESTRICTED FUNDS 1XX
701200	TRANSFER IN FROM RESTRICTED FUNDS 2XX
701400	TRANSFER IN FROM LOAN FUNDS 4XX
701600	TRANSFER IN FROM ENDOWMENT FUNDS 6XX
701811	TRANSFER IN FROM UNEXPENDED PLANT FUND (811)
701812	TRANSFER IN FROM FUND 812
701813	TRANSFER IN FROM DEBT SERVICE FUND(813)
701814	TRANSFER IN FROM INVESTMENT IN PLANT FUND (814)
702100	TRANSFER OUT TO UNRESTRICTED FUNDS 1XX
702200	TRANSFER OUT TO RESTRICTED FUNDS 2XX
702400	TRANSFER OUT TO LOAN FUNDS 4XX
702600	TRANSFER OUT TO ENDOWMENT FUNDS (6XX)
702811	TRANSFER OUT TO UNEXPENDED PLANT FUND (811)
702812	TRANSFER TO FUND 812
702813	TRANSFER OUT TO DEBT SERVICE FUND (813)
702814	TRANSFER OUT TO INVESTMENT IN PLANT FUND (814)
710000	INTEREST EXPENSE
719998	TEMPORARY IO CLEANUP
719999	TEMPORARY IO CLEANUP
771100	CAPITAL TRANSFERS IN
771150	CAPITAL TRANSFERS OUT
771200	OPERATING FUNDING IN
771210	HOSP CAMPUS OVERHEAD/IN

G/L acct	G/L Acct Long Text
771220	COM CAMPUS CONTRIBUTION/IN
771250	OPERATING FUNDING OUT
771260	HOSPITAL CAMPUS OVERHEAD
771270	MARGIN TRANSFER
771280	COM CAMPUS CONTRIBUTION/OUT
771285	MATCH XFER TO CAMPUS
771286	MATCH XFER FROM ICE
771300	DEBT SERVICE TRANSFER IN
771350	DEBT SERVICE TRANSFER OUT
771400	MEDICAID MATCH TRANSFER IN
771450	MEDICAID MATCH TRANSFER OUT
771500	INTRA-DIVISION TRANSFER IN
771550	INTRA-DIVISION TRANSFER OUT
900100	GEAC SALARIES - CONVERSION ACCT
900110	GEAC FRINGE BENEFITS - CONVERSION ACCT
900120	GEAC EQUIPMENT - CONVERSION ACCT
900130	GEAC SUPPLIES - CONVERSION ACCT
900140	GEAC TRAVEL - CONVERSION ACCT
900150	GEAC TRAINNESS COSTS - CONVERSION ACCT
900160	GEAC PATIENT CARE - CONVERSION ACCT
900170	GEAC SUBCONTRACTS - CONVERSION ACCT
900180	GEAC OTHER - CONVERSION ACCT
900190	GEAC F & A - CONVERSION ACCT
910000	GEAC REVENUE - CONVERSION ACCT
999989	PS HISTOR LOAD SETTLEMENT
999990	TEMP: ACCOUNTS REC INITIAL LOAD OFFSET
999991	TEMP: ACCOUNTS PAY INITIAL LOAD OFFSET
999992	TEMP: FIXED ASSETS INITIAL LOAD OFFSET
999993	TEMP: INVENTORY INITIAL LOAD OFFSET
999994	TEMP: PS HISTORY INITIAL LOAD OFFSET
999995	TEMP: OTHER INITIAL LOAD OFFSET
999996	TEMP: UNUSED INITIAL LOAD OFFSET - TO BE ASSIGNED
999997	TEMP: UNUSED INITIAL LOAD OFFSET - TO BE ASSIGNED
999998	TEMP: UNUSED INITIAL LOAD OFFSET - TO BE ASSIGNED
999999	Treasury Stat Balancing