

Financial Position

Fund/Campus-First two digits		
Account Code-Five digits:		
01-10	1XXXX	Assets
01-10	2XXXX	Liabilities
01-10	3XXXX	Fund Balance
01-10	4XXXX	Revenue
01-10	5XXXX	Expense

<u>Acct Code</u>	<u>Acct Code Description</u>	<u>Account Category</u>	
10000	Cash	CA	Cash
11000	Pledge Receivable	PR	Pledge Receivables
11200	Pledge Discount	PR	Pledge Receivables
11400	Pledge Allowance	PR	Pledge Receivables
11600	Interest Receivable	OA	Other Asset
11800-11999	Notes Receivables	OA	Other Asset
12000	Cash Value Life Insurance	OA	Other Asset
13000	Land Gift Clearing	OA	Other Asset
13001-13499	Land	OA	Other Asset
13500-13599	Buildings	OA	Other Asset
13600-13699	Depreciation Buildings	OA	Other Asset
13700-13899	Equipment	OA	Other Asset
13900-13999	Depreciation Equipment	OA	Other Asset
14000-14499	US Govt Obligations	OA	Other Asset
14500-14999	Corporate Obligations	OA	Other Asset
15000-15999	Individual Equity Investments	OA	Other Asset
16000-16199	Intermediate Pool	OA	Other Asset
16400-16599	MF Limited Partnerships	OA	Other Asset
16600-16999	Pooled Income	OA	Other Asset
17000-17999	Gift Annuity	OA	Other Asset
18000-18999	CRATS	OA	Other Asset
19000-19999	CRUTS	OA	Other Asset
16200-16399	Total Return Pool	PA	Pooled Assets
20000	Accounts Payable	AP	Accounts Payable
20100	Accounts Payable-University	AP	Accounts Payable
21000-21999	A/O Gift Annuity	AP	Accounts Payable
22000-22999	A/O CRATS	AP	Accounts Payable
23000-23999	A/O CRUTS	AP	Accounts Payable
24000-24999	A/O Dist Payable	AP	Accounts Payable
30000	Project Fund Balance	FB	Fund Balance

Statement of Activity

Ascend

Code Acct Code Acct Code Description Account Category

Account Number

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GIFT/PLEDGE REVENUE ACCOUNT CODES

G	40000	Gift Cash	GF	Gift
G	40100	Gift Credit Card	GF	Gift
G	40200	Gift Stock	GF	Gift
G	40300	Gift Bond	GF	Gift
G	40400	Gift Land	GF	Gift
G	40500	Gift Other	GF	Gift
TX	42100	Annual Fund Tax	GF	Gift
G	41000	Pledge	PL	Pledge

NON-GIFT REVENUE ACCOUNT CODES

SP	43000	Sponsored Programs	OT	Other Income
MD	47000	Membership Dues	OT	Other Income
SL	47100	Sales	OT	Other Income
SV	47200	Services	OT	Other Income
OT	47300	Other	OT	Other Income

OTHER REVENUE ACCOUNT CODES

TS	45000	Trust Income	OT	Other Income
ID	44000	Interest and Dividends	IN	Interest
ID	44100	Interest TRP	IN	Interest
IS	44200	Interest SIP	IN	Interest
GL	46000	Gain(Loss)	GL	Gain-Loss

FACULTY/STAFF SUPPORT EXPENSE ACCOUNT CODES

22	50500	Salaries Non-Research	EX	Expense
18	53000	Fac/Staff Scholarly Travel	EX	Expense
19	50000	Other Fac/Staff Support	EX	Expense

RESEARCH RELATED EXPENSE ACCOUNT CODES

23	52500	Salaries-Research	EX	Expense
20	53500	Research-Travel	EX	Expense
21	51500	Other Research	EX	Expense

OTHER EXPENSE ACCOUNT CODES

2	52000	Student Support	EX	Expense
4	54000	Recruiting	EX	Expense
5	55000	Sponsored programs	EX	Expense
6	56000	Equipment & Furnishings	EX	Expense
7	57000	Construction	EX	Expense
8	58000	Fund raising	EX	Expense
9	59000	Other Operating	EX	Expense
10	51000	Public/staff relations	EX	Expense

EXPENSE ACCOUNT CODES USED BY FOUNDATION STAFF

12	54500	Depreciation	EX	Expense
13	55500	Write down of property	EX	Expense
14	57500	Allowance for bad debt	EX	Expense
15	56500	Change in value split int agreement	EX	Expense
WO	60000	Pledge write-off		