

FUND

Each can be six characters of alph/numeric

ORG

ACCOUNT

PROGRAM

ACTIVITY

LOCATION

Currently:

“General Ledger Accounts”

0-10000 Unrestricted E&G
0-11350 AR Clearing
0-14200 Payroll Clearing
0-18000 Housing
0-33395 Water Center
0-40001 Perkins
0-50000 Pooled Endowments
0-70000 Unexp Plt
0-80051 SGA
0-91001 Athletic Foundation

We look to see the cash balance

Balance Sheet:

Assets

Liabilities

Fund Balance (Net Assets)

“Subsidiary Ledger Accounts”

1-10100 Maint Fees
2-10101 Biology
2-29002 Hort Rest
2-30110 Ext Ed
2-40001 Library Admin
2-50006 Dean of Students
2-60001 Pres Office
2-70001 Fac Admin
2-80010 Univ Min Sch
3-10001 Housing Adm
5-33395 Water Ctr
7-70038 Unexp Chiller
9-91001 Athletic Fd

We see revenue, exp, budget avail.

Income Statement: SCRENA

Revenues

Expenditures

Budgets

General Ledger entry only requires :

Fund
Account

Sub Leger entry requires:

FUND
ORG
ACCOUNT
PROGRAM

General Ledger Example:

Balance Sheet Item

Currently:

0-10000-1100 Claim on cash in Unrestricted E&G

Banner:

110001-11000

Subsidiary Ledger Example:

Revenue, Expense, Budget

Currently:

2-60001-3100

Banner:

110001-11000-73100-450

We can use activity and location with the rev/exp entry.