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Recognition of a critical need for accurate and detailed information to refine the process of budgeting funds for higher education in Utah led to the preparation of this accounting manual for universities and colleges in the state. The manual presents guidelines for the uniform accounting and reporting of financial and statistical data, and is based on the premise that automatic data processing will be used by all institutions on a direct or a time-shared basis for fiscal, budget control, and management and planning purposes. The guidelines closely follow the 3 basic objectives of higher education and provide institutions with the means to report the factual information required in the development of a state master plan. They would enable each college or university administrator to determine (1) the comparative cost of educating an individual student by department or school, level of instruction, and class or section, (2) the cost, by project, of organized research and the amount of state funds included in such costs, (3) the cost of public service provided by the institution, and (4) the profits or losses of auxiliary enterprises. The manual contains descriptions of primary accounting classifications and their sub-areas, instructions or suggestions relating to the preparation of budgets and financial reports on a uniform basis, and guidelines for the development of management information. (WM)

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# Accounting Manual

UTAH HIGHER EDUCATION

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE  
OFFICE OF EDUCATION

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HE 001 022

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**HIGHER EDUCATION**

**ACCOUNTING MANUAL**

**November 1, 1968**

**UTAH COORDINATING COUNCIL OF HIGHER EDUCATION**

## PREFACE

In 1966 the Utah Coordinating Council of Higher Education, recognizing the critical need for more adequate and uniform accounting data and procedures to support both budget and administrative needs, proposed a cooperative program designed to develop a uniform accounting manual. The approach to this problem was made a part of the Council's master planning effort.

S. Bertell Bunker, C.P.A., Associate Director for Finance, initiated the study and provided general direction for its development as staff consultant to the Master Plan Committee on Finance. Dr. D. Wynne Thorne, Vice-president for Research, Utah State University, was chairman for this committee.

A special subcommittee was appointed to work with the Coordinating Council staff in the preparation of this Uniform Accounting Manual. Members of the subcommittee, included:

Dee A. Broadbent, Chairman -- Business Vice-president, Utah State University

Gordon J. Miller, C.P.A., Professor of Business, University of Utah

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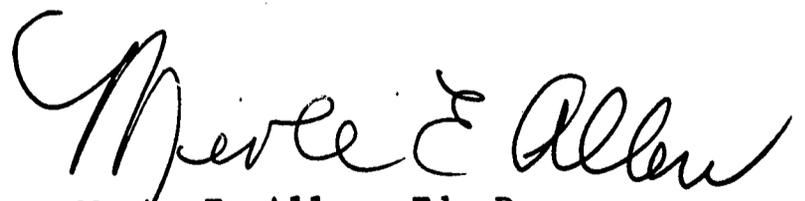
Lewis H. Lloyd, C.P.A., Director, Legislative Council

Under the sponsorship of this subcommittee, a special task force was appointed to proceed with the development of the details of the manual.

Derald V. Johnson, C.P.A., Assistant Director for Finance of the Coordinating Council, was assigned to coordinate the activities of the task force and provide special staff support. Members of the task force included Lee B. Stenquist, Director of Budgets and Internal Audit, Utah State University; Elmer Watkins, Assistant Controller, Utah State University; Thomas R. Riley, Controller, Weber State College; Randall J. Montgomery, Deputy Controller, University of Utah; Cal Simper, Contracts and Grants Accounting Supervisor, University of Utah; and Bruce C. Stringham, C.P.A., formerly of the Council staff. They have carried a major load in the preparation of this manual, and their efforts are especially appreciated.

The development of this Uniform Accounting Manual for Utah universities and colleges has followed the basic approach outlined in the text of College and University Business Administration as it is being revised, and is in the process of republication by the American Council on Education.

This has been a cooperative effort and reflects the contributions of many people, including members of the Coordinating Council staff, the fiscal officers of the various universities, colleges, junior colleges, and technical colleges of the State as well as representatives of the State Finance Department, State Auditor's Office, and the State Legislative Council, who have reviewed the initial drafts of the publication and have made some very constructive suggestions that have been incorporated into the text of the manual.

  
Merle E. Allen, Ed. D.  
Director, Utah Coordinating  
Council of Higher Education

## TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
I	Introduction	I-1
II	Accounting for Effective Management and Fiscal Control	II-1
III	Budgeting	III-1
IV	Basic Principles and Standards of Reporting Financial Data for Institutions of Higher Education	IV-1
V	Fund Groups	V-1
VI	Financial Reports	VI-1
VII	Organization of the Accounting Code	VII-1
VIII	Procedural Recommendations	VIII-1

### APPENDICES

A.	Faculty Service Report	A-1
B.	Institutional Information Report	B-1
C.	Definitions	C-1
D.	Illustrative Chart of Accounts	D-1
E.	Explanation of Programs	E-1
F.	Agencies (Illustrative Coding)	F-1
G.	Colleges or Divisions (Illustrative Coding)	G-1
H.	Departments (Illustrative Coding)	H-1
I.	Self Check Digits	I-1
J.	Object Categories (Illustrative Classifications and Coding)	J-1
K.	Illustrative Financial Statement Formats	K-1

Section I  
INTRODUCTION

This study has grown out of the need for accurate and detailed financial and statistical information to permit a realistic and more objective approach to the budgeting of funds for higher education.

As we have become involved in the process of budgeting for higher education, it has been increasingly apparent that there is need for greater refinement in the budgeting process. It has become equally apparent that we cannot be adequately objective without reliable, comparative facts. Both of these conclusions have been reinforced by the quest for factual information needed in the development of a state master plan for higher education which requires the establishment of uniform guidelines for financial reporting.

This manual provides guidelines for a uniform accounting and reporting system as follows:

1. A code of accounts to be used in establishing accounting procedures at all post high school institutions in the state. Ample flexibility has been included in the code to provide for differences between institutions. This manual identifies the categories to which transactions shall be recorded in order that there will be uniform classification of revenues and expenditures by the various institutions.
2. A system of reporting is outlined which should make possible more accurate and objective comparisons of the operating reports of the various institutions.
3. A budget reporting process is anticipated which will be correlated with the basic system of accounting, and coordinated with statistical data relating to faculty, students, and facilities.

4. Operational information should be provided to assist in the development of more refined formulas for the allocation of state appropriations.

5. Accounting guidelines are proposed by which all institutions may develop more meaningful and objective data for management analysis and control.

This manual presents guidelines for reporting financial data. In general the institutions of higher education in Utah do have competent personnel, but there is a definite need for most of these institutions to adopt a double-entry system of accounting which will record, classify, summarize and report all pertinent financial transactions of the institution. The system of accounts should provide for a full disclosure of operating results and the financial position of the college or university. This objective is best accomplished by use of a general ledger which records the revenues, expenditures, assets, liabilities, and fund balances using the modified-accrual basis of accounting.

It is anticipated that these accounting and reporting guidelines will provide the means for each institution of higher education to determine, with reasonable accuracy:

- (1) the comparative cost of educating an individual student
  - (a) by department or school
  - (b) by level of instruction
  - (c) by class or section;
- (2) the cost, by project, of organized research, and the extent to which the state participates in such costs;
- (3) the cost of public services provided by the institution;
- (4) the profits or losses resulting from auxiliary enterprises.

These accounting objectives follow closely the three basic purposes of educational institutions: regularly scheduled instruction leading to a degree

or certificate, research, and services to the general public. The "auxiliary enterprises," which are generally self-supporting activities, and service enterprises arise out of these basic purposes.

In order to achieve these stated objectives, the costs which are directly related to the primary areas of instruction, research, public service, and auxiliary enterprises should be charged directly to them wherever possible. Indirect costs (with varying degrees of indirectness) are to be recorded in a way that will facilitate their allocation to the primary areas mentioned.

Analysis of operations at different levels of responsibility and control should thus be possible with the least amount of allocation or reclassification of basic accounting data.

It is vitally important that institutional accounting systems readily yield specific information needed for planning and managing institutional programs. The institution's accounting system should also provide information required periodically by state, federal, and other agencies or individuals providing financial support to the institutions.

Not every desirable characteristic can be incorporated into an accounting system. Rather, some characteristics may be sacrificed in order to obtain other advantages. However, the system should result in the highest degree of accuracy commensurate with an economical and workable accounting operation. Automated data processing should provide the flexibility necessary to meet specific accounting and reporting needs.

Because of organizational differences, some account coding for divisions and departments will be done by each institution according to its needs. However, comparability between institutions should be maintained wherever possible.

This manual includes (a) descriptions of the primary accounting classifications and their sub-areas (including a chart of accounts), (b) instructions

and/or suggestions relating to the preparation of budgets and financial reports required on a uniform basis, and (c) guidelines for the development of management information.

In the development of this manual, we have been mindful that education cannot be contracted out to the lowest bidder. Quality in education is difficult to measure adequately. However, this difficulty must not be used as an excuse not to know facts that can and should be known. Such facts should be used to temper judgment in the decision-making process.

Experience and changing technology will undoubtedly require some changes in these guidelines. It is therefore anticipated that this manual will be updated periodically as circumstances warrant.

## SECTION II

## ACCOUNTING FOR EFFECTIVE MANAGEMENT AND FISCAL CONTROL

The rising costs of education and the pressures of increasing numbers of students will continue to focus the attention of administrators, taxpayers, and legislators on the need for continued improvement in the efficiency of public institutions of higher education. Certainly added responsibility will be placed on administrators. It is increasingly imperative, therefore, that every reasonable effort be made to develop more adequate management information and to use such information more effectively in planning, budgeting, and administration.

The use of adequate cost and management information has basically a two-fold thrust: the development of a meaningful and equitable basis for the allocation of appropriations in support of higher education and the provision of better criteria to assist administrators in the effective use of available resources.

The growing numbers of young people seeking higher education have created what has been referred to as a "youthquake." The rapid expansion of knowledge, coupled with this increased demand to educate a greater number of students, will require constant reappraisal of programs at all of our institutions of higher learning. Not only will it be necessary to determine what programs should be added, but of equal concern should be the continuing review of existing programs to determine what changes are advisable..

The techniques for reporting basic data accurately and rapidly have already been developed and must be applied to the operation of all of our educational institutions. There is urgent need for better information to provide a clearer frame of reference for making management decisions and comparing the results of such decisions with planned objectives.

It has been argued, not without considerable merit, that we have not yet established the necessary criteria by which we can adequately measure quality, and that the development of unit costs in education must be accompanied by an objective consideration of both the quantity and the quality of the product of education. It is recognized that no method has yet been developed that will adequately measure quality. However, this cannot justify a delay in the development of meaningful cost information. Certainly an administrator with reasonably adequate cost data should be in a position to make better decisions than he could without such data.

The operation of each institution of higher education involves various productive functions. Both the number and the complexity of such functions increase with the growth of an institution and the expansion of its operation into education-related activities. Increasing social and technological changes, coupled with the expansion of population, are forcing institutions of higher education to expand both vertically and horizontally. More students are being taught and for a longer period of time, due to the increasing demands in upper division and graduate fields; expansion of knowledge is forcing the addition of new courses and programs; research activities are expanding at an accelerated rate; and there is an insistent need for increases in adult education and extension services.

All of these forces are adding to the pressures upon the resources available to our institutions of higher education. They are making it imperative for administrators to have subjective operational data, and to have it on a continuing and current basis.

The larger institutions of higher education continue to become more complex, and the efficiency of their activities can be measured by the comparison of their costs with other reasonably similar operations, using a common unit of measurement.

Average cost per student or per student-credit hour has often been used in budgeting and management. It must be recognized that many significant facts are either blurred or lost when they are buried in averages. Hence, it appears most desirable to be as specific as is reasonably possible in determining unit costs.

Some major costs can be assigned specifically with reasonable accuracy. Certainly a faculty service report will provide a sound basis for assigning faculty salaries and other directly related costs to classes taught, to specific contract research projects, or to other activities of the professional faculty. The fact that research costs must be separately identified to meet contract requirements makes such an approach to cost identification doubly important. The importance of the specific allocation of such costs can perhaps be better understood when it is realized that salaries of the teaching faculty and other costs that are identifiable therewith normally constitute about sixty percent of the total educational costs of an institution.

The quarterly faculty service report adopted by the University of Utah is included as Appendix "A" of this manual and represents a carefully studied procedure which should provide the necessary information with a minimum of effort.

There are two basic approaches to the problem of assigning faculty salaries to specific operational units. One may be termed an "after the fact" assignment of costs in which the faculty members are asked at the end of a term, or semester, to make a report on how they in fact used their time. The second method assumes that at the time the faculty member is employed and his assignments are determined, both the department head and the faculty member have a rather accurate idea as to why the specific load is assigned and are therefore in a position to formalize the decision by recording the percent of time or effort assigned to the instruction of each assigned course, to specific contract research projects, or to departmental or general academic administration.

This approach assumes that each institution, or at least each department within an institution, has established some kind of norm that represents a full-time faculty load, and the allocation of the faculty time or effort would be expressed in terms of the percentage each assignment is of this full-time equivalency. A faculty member employed on less than a full-time basis could have the load expressed on the basis of a lower full-time equivalency, and the total percentages assigned would add up to the total percent his load is of a full-time equivalent load. If changes are later made in the assigned load, they should be reflected in a load-change report.

The choice of the second approach might have greater usefulness if used as a basis for the projection of probable costs before the close of a quarter or semester. It is believed that costs can be determined within limits of reasonable accuracy and that the earlier costs are determined, the more effective and meaningful will be the management decisions based upon such costs.

In a very real sense, a department head can have greater flexibility, not less, if he has reasonably accurate cost information relative to each course taught in his department and if he is further armed adequately with a knowledge of the cost relationships of various alternatives. Certainly it would seem that the effective use of such information would place the department head in a position to more adequately measure the alternatives in determining how funds shall be assigned within the department for specific purposes, and hence what might be done to more effectively allocate available resources.

Figure 1 outlines the general approach of this manual to the development of budgetary control, overall fiscal reporting, and special operational analysis designed to assist in the development of more usable management data. The flow chart of management information anticipates development of costs by course and hence by student credit hour, as well as the student-faculty ratio.

It refers specifically to instructional units. The same basic approach, however, will be used in assigning or allocating costs to other major areas of operation within the institution. These are research, extension, and public services, etc.

Perhaps a description of system concepts will help the reader better understand the flow chart. Reading from left to right, the flow chart is separated into three divisions: (1) budgetary accounting data currently available at colleges and universities, (2) supplementary data which is available, or can be collected by the institution, (3) cost analysis reports which can be prepared by combining the supplementary data with the budgetary accounting data.

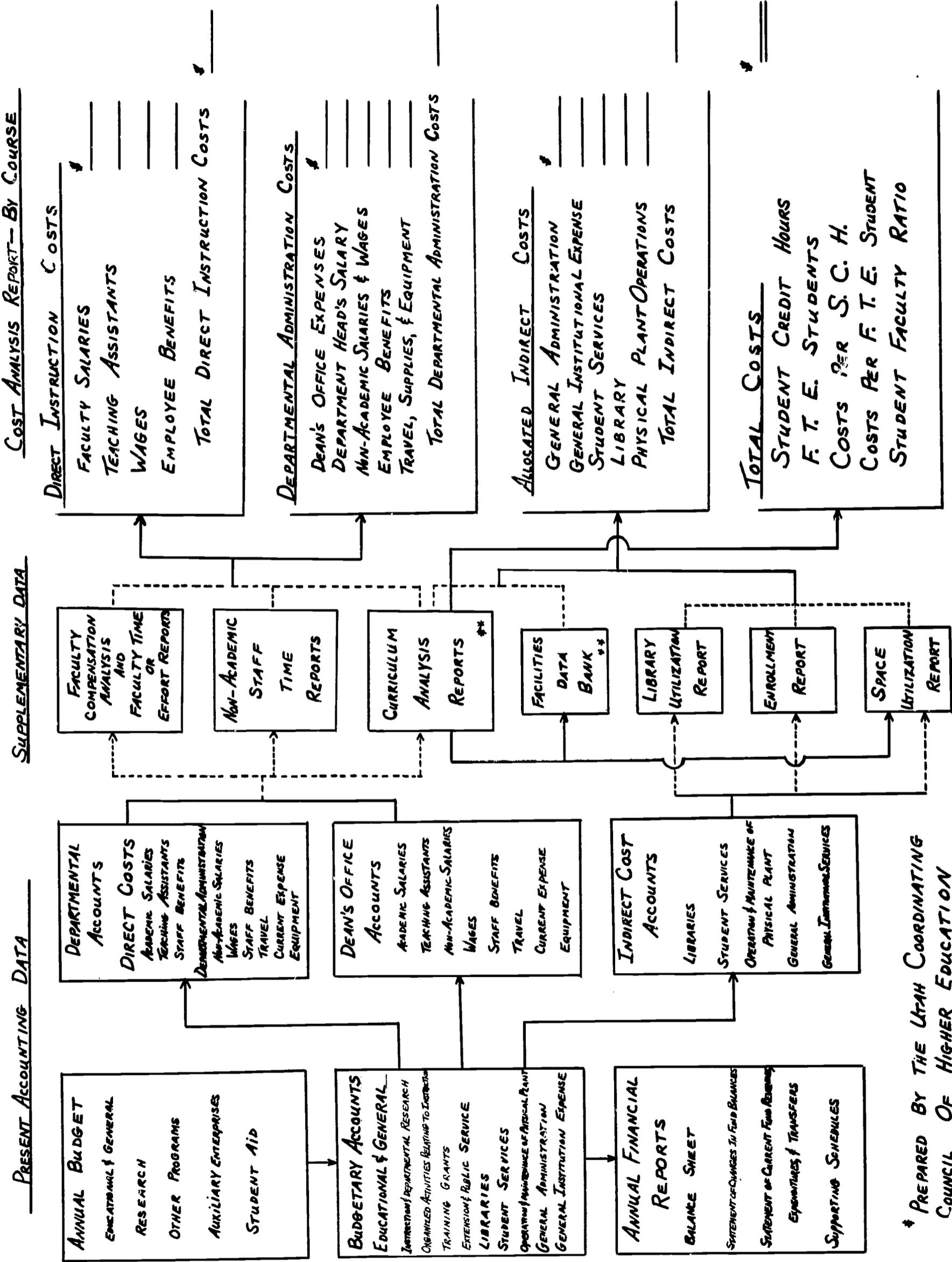
The first column of the flow chart represents budgetary accounts which are maintained by the institution. This column also includes annual fiscal reports which are prepared from the budgetary accounting records.

Classifying expenditures as to direct and indirect costs will enable the institution to obtain basic cost accounting data. The second column indicates how the accounting records can be grouped to achieve this objective.

In addition to indirect departmental expenses, the costs of libraries, student services, physical plant operations, general administration, and general institution services will be allocated to the basic functions of instruction, research, public services, etc. Faculty service reports would provide the basis for assigning instructional and other direct salaries and related expenses. Curriculum reports provide the detail of courses taught by faculty members, and the number of students enrolled in such courses.

With the supplemental data gathered as described above, costs per course can be determined.

FLOW OF MANAGEMENT INFORMATION REPORTS DATA\*



\* PREPARED BY THE UTAH COORDINATING COUNCIL OF HIGHER EDUCATION

\*\* SPACE UTILIZATION REPORT

The continuing rapid increase in the number of students, the expansion of research, and the acceleration of the development of new knowledge and advances in technology make it abundantly clear that effective fiscal planning cannot be merely an extension of historical costs. We must, of course, begin from where we are, but a more complete awareness of the elements of present costs should provide some essential keys as to where and how operations may be improved without unnecessary sacrifice of quality. It is obviously more difficult to know where we are going and how we plan to get there if we don't first know where we are now.

Planning involves a great deal more than forecasting. It includes a knowledge of what has been done as well as intelligent appraisal of what should be done and of the changes in policies or procedures necessary to achieve the desired objectives.

Reference has been made to the proposed specific allocation or assignment of certain direct costs, including academic salaries and the salaries of teaching assistants or others who may be assigned to identifiable classes or other operating units. Staff benefits which would include payroll taxes, retirement benefits, and other similar cost items could follow the specific assignment of academic salaries. Other costs can be allocated with reasonable accuracy using factors consistent with the operating practices of the institution and in accord with generally accepted cost accounting procedures. The cost of the dean's office can quite properly be allocated to the department he supervises. Such costs assigned to departments together with the departmental administrative costs such as nonacademic salaries, wages, related staff benefits, travel expense, current expense, and equipment costs could then be allocated to the classes taught within the department.

Other indirect costs of the institution, including the cost of libraries, student services, operation and maintenance of physical plant, general administra-

tion, and general institutional services, must be allocated to the various basic functions which they serve, whether it be academic instruction, research, or public service. The amounts thus assigned to major functions can, in turn, be allocated to the respective academic departments, research projects, or auxiliary services, and the amounts assigned to instruction departments can be further allocated to specific classes. Figure 2 shows recommended allocation factors to be used for distributing indirect costs to major and minor program areas.

Basic data relative to students, faculty, and courses, as well as facilities can be used effectively with a minimum of cost if the basic input data is so planned that it is introduced to the management information system only once. This input should be made at the earliest practical time and should be correlated with other operational needs or uses to be made of the data, such as enrollment and other student data, the identification of faculty members with the courses they teach, and the further identification of courses with classrooms or laboratories. Much of the basic data and procedures to be followed have been outlined in considerable detail in the curriculum analysis report included as Appendix "B" of this manual.

It is anticipated that the basic accounting concepts enumerated here will also be reflected in the budgeting process in order to eliminate unnecessary duplication in the preparation of budget requests by the institutions.

It is anticipated that changes will be made in the manual as experience dictates that such changes are desirable.

FIGURE 2  
UTAH COORDINATING COUNCIL OF HIGHER EDUCATION

BASIS FOR ALLOCATION OF COSTS

<u>Cost Classifications</u>	<u>Sources of Cost Data</u>	(1)	(2)	(3)	(4)
				<u>Basis for Allocating Costs to Departments</u>	<u>Basis for Allocating Costs to Instruction Courses</u>
<b>DIRECT COSTS</b>					
I - Academic Salaries and Teaching Assistants Salaries	Payroll Summary		Direct Assignment	Assigned on the basis of Faculty Service Report	
II - Employee Benefits	Payroll Summary		Proportion of Departmental Salaries and Wages to Total Salaries and Wages for function	Proportion of Salaries and Wages for course to Total Departmental Salaries and Wages	
<b>DEPARTMENTAL ADMINISTRATION</b>					
I - Dean's Office Salaries and Payroll Benefits	Payroll Summary		Proportion of Departmental Academic Salaries and Teaching Assistants Salaries to Total.	F.T.E. Students	
Other Costs	Expenditure Records		Academic Salaries and Teaching Assistants Salaries for the College		
II - Department Head Salary and Employee Benefits	Payroll Summary		Direct Assignment	F.T.E. Students	
III - Non-Academic Salaries and Wages and Employee Benefits	Payroll Summary		Direct Assignment	F.T.E. Students	
IV - Travel, Supplies, Equipment and Other	Expenditure Records		Direct Assignment	F.T.E. Students	

FIGURE 2 (Cont'd.)

(1) <u>Cost Classifications</u>	(2) <u>Sources of Cost Data</u>	(3) <u>Basis for Allocating Costs to Departments</u>	(4) <u>Basis for Allocating Costs to Instruction Courses</u>
<u>INDIRECT COSTS</u>			
I - General Administration	Financial Report	Proportion of Departmental Salaries and Wages to Total Salaries and Wages for Function	Proportion of Salaries and Wages for Course to Total Academic Salaries and Wages for Department
II - General Institutional	Financial Report	Proportion of Departmental Expenditures to Total Expenditures for the Function	Proportion of Direct Course Expenditures to Total Departmental Direct Expenditures
III - Student Services	Financial Report	F.T.E. Students	F.T.E. Students
IV - Library	Financial Report	Proportion of Departmental Library Use to Total Instruction and Research Use of Library	L.D.F.T.E. Students
V - Physical Plant Operation and Maintenance:			
Director of Physical Plant			F.T.E. Students By Building
Supervision			
Police and Watchmen			
Grounds Maintenance			
Transportation (Include Gas and Oil)			
Building Maintenance	Financial Report	Square Feet to Building Weighted According to Type and Use of Building	Ratio of Student Stations For Course and Time Used For Course to Total Student Stations and Time Used

FIGURE 2 (Cont'd.)

(1)	(2)	(3)	(4)
<u>Cost Classifications</u>	<u>Sources of Cost Data</u>	<u>Basis for Allocating Costs to Departments</u>	<u>Basis for Allocating Costs to Instruction Courses</u>
Janitorial Heating Plant Power and Light Fuel Water Sewer	Financial Report	Metered to Building if Possible, Otherwise by Square Feet - Weighted According to Type and Use of Building	F.T.E. Students By Building  Ratio of Student Stations For Course and Time used For Course to Total Student Sta- tions and Time Used
Towels Telephone Service Insurance Fire and Extended Coverage Boiler Employee Benefits	Financial Report	Number of Telephones  To Building by Square Feet (Weighted Where Advisable)  To Follow Labor Allocation	F.T.E. Students By Building  Ratio of Student Stations For Course and Time Used For Course to Total Student Sta- tions and Time Used

For the purposes of this manual, research may be identified in three general areas: departmental research, cost sharing by the institution of contract research, and contract or sponsored research paid for by the sponsoring agency. Departmental research is considered to be a general instructional cost. If it is limited and represents only a nominal amount of time on the part of a specific professor, it is assumed that the cost will not be separately identified but will be accounted for as part of the instructional cost assigned to the specific courses he teaches. If, however, departmental research is of a general and extensive nature, it is anticipated that it will be accounted for as a departmental cost and allocated in the same manner as the administrative salaries of the department heads.

Cost sharing of research projects is interpreted as being costs incurred by and paid for by the institution but related to sponsored or contract research projects. Such costs should be separately identified as cost-shared research and hence accounted for separately from the cost of instruction.

Sponsored or contract research must be identified by project number. Direct costs should be specifically assigned. Indirect costs, which cannot be specifically assigned, should be allocated to research projects, in the same manner as such costs are allocated to academic or other university functions, recognizing the appropriateness of the allocation factors used. Research activities on the university campus today have become such a significant part of the total load of the university that it is imperative that the costs properly assignable to such research activities be adequately identified.

Recognizing the limited resources available to our institutions, it is imperative that there be an adequate quantitative measurement of the magnitude of the research effort and the extent to which it affects the needs and operation of the entire institution, and especially the extent of its impact on the instructional function.

One field of activity of our institutions of higher learning that has not been adequately recognized in either the budgeting or accounting processes is the area of public service. It is recommended that such services to the public that do not properly qualify as a basic educational function or as a research operation be separately classified and the costs applicable thereto be separately identified.

## SECTION III

## BUDGETING

I. Purpose or Function

A budget is a comprehensive plan of operations expressed in financial terms. It should be viewed essentially as a "planning" document rather than a "control" document, although it serves both purposes. The objective of budgeting is to allocate resources where they will be most productive. Some will contend that colleges and universities are not operated for profit and hence are engaged in relatively immeasurable activities. However, the expansion of the budget in any department can reach the point where it is subject to diminishing returns. Certainly some comparisons of the level of the marginal product from department to department are both possible and necessary. It is productivity that is relevant. Emphasis must be directed to incremental costs when weighing alternatives.

The budget is a financial plan of action, a constructive positive device that defines the instruction, research and public service programs in terms of dollars. The budget reflects anticipated income and estimated expenditures for a fixed period. When approved, the budget is an authorization to incur the expenditures and to collect the income.

The budget coordinates the needs and finances of the various departments which coexist in the college or university. It provides an organized plan by which various activities of the institution may be effectively conducted.

Not-for-profit organizations must ask themselves why they exist, what they produce, and for what purposes. Otherwise, they can be defined only as random activities whose sole purpose may be to provide income for those who happen, at any moment of time, to be members of the institution's staff.

A university budget should provide for the orderly flow of funds between income and expenditures and should demonstrate the extent to which present programs within the teaching, research, and public-service categories contribute to the long-range objectives of that institution.

The single most important part of planning is the analysis which lies behind the structured budget format. The work of planning starts at the top, moves through the lower ranks and reciprocates back to the top until a workable plan evolves. Cooperation at all stages is the essence of good planning.

## II. Long Range Plan

Long range plans should include a consideration of every significant aspect of the educational program and supporting services, and may extend for a period of from five to ten years, or more.

Projections should be made of anticipated numbers of students, levels of instruction, and curricular choices. Changes in curriculum and methods of instruction must be considered as well as changes in the level of research and public services. Faculty salaries, work-loads, student-faculty ratios, staffing patterns, class size, and use of space must be determined for the present and estimated for the future.

The plan should include estimates of changes in costs resulting from programs to be added, improved, or discontinued, as well as for changes in salaries and general price levels.

Institutional research offices not only provide basic data essential to long range plans, but also analyze these data and engage in research that should prove helpful in establishing objectives and in modifying plans as the result of periodic review.

Whether planning be long range or short range it must go on continuously. To be successful, management must be continually looking to the future.

Long-range planning should utilize the work done by the division of Institutional Studies and the Budget Director. Close coordination between these offices will facilitate many of the studies required for analysis of revenues and expenditures, both present and prospective.

### III. The Biennial Budget

Colleges and universities in Utah prepare biennial budgets for the purpose of justifying an appropriation for current operations from the Legislature. This budget is generally submitted to the Utah Coordinating Council of Higher Education a few months before the Legislature convenes. For example, budgets for fiscal 1969-70 and 1970-71 will be submitted to the Coordinating Council in the early fall of 1968.

The Coordinating Council of Higher Education summarizes the budgets of the public institutions of higher education in Utah, makes various analyses and comparisons, and submits its recommendations to the Legislature.

It is obvious that a budget submitted almost a year prior to the first fiscal year of the biennium and nearly two years before the second year of the biennium will require some flexibility. Since conditions change between the time the biennial budget is approved by the Legislature and the time it is expended by the institution, there should be a continuous review of data on which budget estimates are based.

Even if the integrity of state appropriations could be guaranteed, the adoption of a budget would not guarantee the realization of estimated income, due to differences in enrollment and other uncontrollable revenues. If it becomes apparent that estimated income will not be realized, steps should be taken to provide the necessary revenue from other sources or reduce expenditures.

There is a fundamental distinction between an appropriation and an allotment. Allotments are made by the Governor and can be changed by him without any

action of the legislature body. Appropriations are made by the legislative body and usually can be changed by that body only, unless the Governor has authority to reduce the appropriation when revenues are not realized.

After the funds have been appropriated by the Legislature, each institution is required to submit a work program to the State Finance Department. Work programs are used as a basis for the allotment of funds during the fiscal year. The institution should analyze its operations to plan how the authorized appropriation for the fiscal year will be spent.

#### IV. The Annual Budget

Each institution must prepare an annual operating budget which is very detailed, particularly with regard to salaries of faculty and staff. Information shown in the annual budget often becomes the input for payroll purposes. Changes which have taken place between the time annual departmental budgets are approved and the time the fiscal year begins should be adjusted by means of payroll authorizations. It would seem advisable to submit to the Department Chairman, for his approval, a schedule of salaries to be charged to his department. Any changes should be noted by the Departmental Chairman and called to the attention of the budget and payroll offices.

If the budget is to be effectively controlled, organizational units should keep their expenditures within approved budgets and allotments. Unless departmental chairmen take these responsibilities seriously, an institution may find itself in financial difficulty, even though controls are maintained in the central business office.

The annual budget should allocate the total departmental budget between salaries, wages, employee benefits, travel, current expense, and equipment.

Flexibility can be provided within the institutional budget if departments are permitted to change from one object to another. However, these changes should not be permitted without approval by the budget officer who is authorized to approve changes within certain limits. Any change above these limits should be approved by the President.

The annual budget is largely determined by the Instruction and Research program of the institution, but it must be developed within the resources available. The faculty should share this responsibility by planning and developing the annual budget at the departmental level. The president, chief academic officer, and chief business officer should all be involved in planning and developing the annual budget. The governing board is responsible for major policies, and for final approval of the work program before it is submitted to the Governor through the State Budget Office.

The annual budget should be coordinated with the long range academic plan and financial plan. The long range plan should be continuously reviewed to update it to provide for changes in goals or roles of the institution.

Annual budgets should include the amounts to be expended for research and training grants, and the amounts to be spent for required cost sharing on research projects. Auxiliary enterprise, and service enterprise operations should likewise be budgeted based on expected enrollments, and volumes of business. Expenditures for intercollegiate athletics should be budgeted as well as revenues from intercollegiate athletics. If it is anticipated that such activities are to be supported from the general academic budget, the nature and amount of such anticipated subsidy should be identified.

#### V. Budget Forms

The budgeting process must be coordinated with basic accounting procedures in order to avoid unnecessary duplication of effort. Comparison of actual revenues

with estimated revenues is facilitated when the same categories used for budget purposes are used in the accounting records. In addition, actual expenditures can be compared with amounts budgeted for expenditures when the budget categories are used in the accounting records.

It seems axiomatic that a proper accounting system which adequately meets the needs of effective management information should be equally effective in furnishing basic data for use in the budgeting process. In addition to the elimination of duplicate effort, the reliability of data furnished will be improved and can be validated more readily.

Budgetary forms should provide basic information for major categories of expenditures such as salaries and wages, staff benefits, current expense, and equipment.

Since salaries and wages constitute a major part of total expenditures in an institution of higher education, considerable attention must be given to this category of expenditures. Basic information relative to faculty and staff must be objectively reviewed.

Categories for staff benefits, travel, current expense and equipment need not be as detailed. Staff benefits should be itemized as to F.I.C.A., T.I.A.A., insurance, etc. The total for each department should be listed separately, should be part of that department's budget, and should be directly related to salaries budgeted. The procedures for approval of travel should be well controlled; they are subject to regulation by the State Finance Department. Current expenses should be listed according to the nature of expenditure. Equipment should be justified and itemized by category such as classroom furniture, laboratory equipment, audio-visual equipment, and office equipment.

Forms for estimated tuition and fee revenue should include enrollment estimates, the number of resident and nonresident students, and the instructional level of students. The budget should also anticipate revenue from special fees

for breakage, parking permits, rental of facilities, and auxiliary enterprise profits from previous years adjusted for working capital requirements. Revenues from reimbursed overhead should be included as a reduction of anticipated expenditures in order to avoid double reporting of revenue and expenses.

Budget forms should include a Statement of Changes in Fund Balances for each auxiliary enterprise and the anticipated dispositions of profits or losses for the period. An analysis of working capital requirements for auxiliary enterprises should be included, as well as an aged analysis of accounts receivable and comparative inventories of the enterprises. In addition an aged list of outstanding encumbrances should be part of the unexpended budget for those years which are complete.

#### VI. Presentation and Adoption of the Budget

A college or university's budget should be presented so that the current year's operations can be compared with at least one year preceding the current period and projected for at least two bienniums.

Although historical data is significant, the use of such data as a single factor in the budgeting process would assume that what had been done in the past is always a proper base for the future. Good planning demands a much more objective approach to budgeting. Both past and current data must be considered in their proper context as they relate to planned development of the institution.

In dealing with problems of choice under conditions of uncertainty, rational analysis can provide a hedge against the lack of clearly perceived goals or purposes. Economic analysis will not always provide solutions to all problems of resource allocations, but analytically supported program budgeting will at least raise the right questions and direct attention to the important alternatives.

The budget should be presented so that the relationships between teaching

and research can be properly evaluated before a decision is made to accept or reject a research or training grant. Revenues should be evaluated to determine if sufficient revenue is available to support the program proposed by the institution and its faculty.

The decision of whether to carry on a program or not to carry on a program must be evaluated in terms of its cost against its benefits. A decision should be made in terms of alternatives. These alternatives should be expressed as constraints or choices. In order to achieve the most important goals, lesser goals may have to be reduced.

Decisions as to the effectiveness in meeting the institution's goals must be reviewed and evaluated. As conditions change, curriculums should change to meet the needs of the state, the community, and the students.

#### VII. Budgetary Control

The laws of the state of Utah do not permit any organizational unit of the state to obligate itself in excess of the available revenues. Therefore, budgetary control must be maintained to assure that an institution will live within its available resources.

During the year changes will occur in personnel by reason of new appointments, transfers, resignations, retirements, and death. Each change should be reported promptly on the appropriate form and recorded in the budgetary accounts.

Once the budget has been approved, the educational and financial pattern has been set and no department head should deviate therefrom without approval by proper authority. In most educational institutions the department is the budgetary unit. It is important that responsibility be placed on one individual for conducting the affairs of a budgetary unit within the limitations of budget allocations.

Budgetary control begins with those responsible for each budgetary unit. The departmental chairman has the responsibility for control of expenditures

within his department. Each department chairman knows the maximum amount which his department may spend. His task is to determine how much of the budget is to be spent each quarter, and to stay within such limits. His estimates should be based on expenditure statistics for past periods and his general knowledge of the rate and volume of activities carried on by the department during various times of the year.

#### VIII. Budgetary Accounting

Once the budget has been approved by the Governing Board and the Legislature, it becomes an authorization to collect the revenues and spend these revenues for services to the public for instruction, research, and public service. Budgetary accounting is designed primarily to enable the president, faculty, departmental chairmen and deans to keep a record of their expenditures, encumbrances, and budgets so that they will not over-expend their budgets. For this purpose the approved budget is used to record the departmental budgets, expenditures as they are made, and encumbrances as purchase orders or requisitions are issued. A monthly budget status report should be given to each department chairman, dean, principal investigator, or other administrator who is responsible for a budget. Top administration should receive a monthly report comparing actual results with budget estimates. Summary reports should be prepared as soon as possible after the end of the period covered.

In the accounting and budgetary control system there may be records which should be kept in the budgetary unit. These records should serve as a means of reconciling the monthly budget status reports, and should not duplicate the records maintained by the central accounting office.

Items which may need reconciliation are:

1. Payroll authorizations not processed.
2. Requisitions and purchase orders not processed.

3. Charges to the departmental budget for telephone calls, cylinder demurrage, or other services not handled through central purchasing.
4. Travel authorizations not processed.

In a large organization, there are certain time lags in communication between one department and another department. For example, a payroll authorization sent down on the last day of the month may not be processed until some time after the beginning of the following month. If it is the practice of the business office to cut off transactions on the last day of the month, payroll authorizations initiated on that day ordinarily cannot be processed in time to appear on the statement for the month just completed. The same is true of requisitions to purchase items of current expense initiated by the department toward the end of the month. It takes time to obtain quotations and bids and to write purchase orders for the hundreds of documents which are necessary to operate an institution in an orderly manner.

For these reasons it is the responsibility of the department head or principal investigator to reconcile his records with the monthly budget status report and report promptly to the controller's office or central accounting any exceptions noted. Any encumbrances that have been outstanding for an unusually long period should be reviewed and cancelled if delivery cannot be made within a reasonable time.

One of the primary purposes of college and university accounting must be to control expenditures so that expenditures do not exceed departmental or project budgets. Of at least equal importance is the development of basic management information reports which can and must be obtained from these same records. Especially since the advent of the computer, an unusual amount of detail can be supplied from the accounting records to provide meaningful management reports.

Reports of estimated and actual revenues can be prepared. Also schedules can be prepared to compare expenditure budgets with actual expenditures and encumbrances, and to report unencumbered balances or over-encumbered balances.

The accounting records should be planned so that the subsidiary records are produced as a by-product of the basic data processing system. This system permits all revenue and expenditure accounts to be itemized and coded so that revenues or expenditures can be posted directly to the accounts affected without first being posted to a control account. Controls are necessary for cash receipts, cash disbursements, journal entries, and encumbrances or cancellations of encumbrances. Such controls can be established by properly programmed data processing procedures.

Reconciliation listings should be provided to verify encumbrances for payroll or current expenses. These reconciliations should be examined monthly and any unusual items that appear should be investigated and corrected if necessary. Liquidated or cancelled encumbrances should be cleared out prior to closing the books for the fiscal year so that only actual encumbrances are carried over to the following year.

A monthly trial balance should be taken to make sure that the accounts are in balance before the monthly budget status reports are distributed to deans, department heads and principal investigators.

#### IX. Budget Revisions

Departmental budgets should be controlled in total to see that expenditures do not exceed budgets authorized. However, transfers between objects should be permitted only if properly approved.

On occasion a salaried position will be budgeted which may be impossible to fill because of the time necessary to negotiate with a prospective faculty member. If the position cannot be filled, the budgeted salary should be

returned to the contingent fund so that other uses may be made of the money.

Unforeseen needs arise during the fiscal year which may have to be financed out of uncommitted funds, therefore, a contingency fund should be provided to permit some flexibility at the discretion of the institution's governing board.

Effective allocation of resources to accomplish an institution's mission is the main objective of budgeting and this can be accomplished only if there is good control over the institution's resources. Therefore as changes occur, a report of these changes should be communicated to the budget officer, who will record such changes and approve requests for additional funds if funds are available.

Since conditions change over a period of time there should be a continuous review of data on which budgets were based. Periodic revisions should be made so that the budget will represent up-to-date estimates of realizable revenues and realistic expenditures.

Responsibility, authority, and procedures for budget revisions should be a matter of written policy which is approved and adopted by the college or university's governing board.

## Section IV

BASIC PRINCIPLES OF ACCOUNTING AND STANDARDS OF  
REPORTING FINANCIAL DATA FOR INSTITUTIONS OF HIGHER EDUCATION

The primary objective of educational institutions is to render service rather than to make a profit. Administrators of colleges and universities are charged with the responsibility of performing the role of their institutions within the constraints of available revenue and appropriations. Consequently the accounting approach has historically been directed toward budgetary accounting.

In recent years increased enrollments at institutions of higher education and the emphasis on sponsored research has made it imperative that colleges and universities have basic cost information for effective management and decision-making similar to that utilized by commercial enterprises.

The administrators of a college or university can be assisted by the institution's accounting system, if they will use it as a tool for decision making. The accounting system should provide basic management data relative to the use of institutional resources. The information provided by an accounting system may also serve as a basis for the evaluation of alternatives in order to achieve maximum service to various levels of management within the institution.

Consistent with its authorized role, the financial objective of a college or university should be to allocate available resources so that appropriate quality teaching, research and public service is provided.

The objectives for auxiliary enterprise operations represent a special exception to the general rule for an educational institution. The

usual philosophy relative to auxiliary enterprise services is that the students who benefit will pay the entire cost of such services including administrative and physical plant operation expense. Hence, accounting for auxiliary enterprise operations is directed to the commercial accounting objective of determining net profit or loss.

An accounting system should:

1. Aid management in making decisions concerning the efficient use of its resources both human and material.
2. Assist management in controlling the institution's resources so that assets of the institution are safeguarded.
3. Provide adequate records which serve as a basis for management reports showing the use of funds and property placed in the institution's trust by state and federal agencies, business concerns, and individuals.

The following list of accounting principles and reporting standards is shown in summary form only. A more detailed explanation of these principles appears in the revised edition of College and University Business Administration released by the American Council of Education in the summer of 1968.

1. The accounts should be classified in balanced fund groups in the books of account and in the financial reports.
2. All financial transactions should be recorded and reported by fund groups.
3. The current funds group consists of funds available for current operations, including those for restricted as well as those for unrestricted purposes.

4. The loan funds group consists of funds which are loanable to students, faculty, and staff.

5. The endowment and similar funds group includes those funds, the principal of which is nonexpendable as of the date of reporting, and is invested, or is available for investment for the purpose of producing income.

6. Funds held in trust by others should not be reported as belonging to an institution.

7. The annuity and life income funds group includes those funds acquired by an institution subject to annuity contracts, living trust agreements of gifts, and bequests reserving life income to one or more beneficiaries.

8. The plant funds group consists of funds to be used for the construction, rehabilitation, or acquisition of physical properties for institutional purposes; funds already expended for plant properties; funds set aside for the renewal and replacement thereof; and funds accumulated for the retirement of indebtedness thereon.

9. The necessity of providing for renewals and replacements of the physical plant facilities and other real properties of an institution depends upon the class of property under consideration and the financial program of the institution.

10. The agency funds group consists of funds in the custody of the institution but not belonging to it.

11. Interfund borrowings of a temporary nature should be reported as assets of the fund group making the advances and as liabilities of the fund groups receiving the advances.

12. All funds restricted by the donor or granting agency at the time of receipt as to purpose for which they may be expended should be recorded as additions to the fund balances of the appropriate fund group.

13. Unrestricted current funds, exclusive of unrestricted gifts and bequests regardless of source, must be reported as revenues in total in the year received or accrued. They should be included in the Statement of Current Funds Revenues, Expenditures, and Transfers.

14. All unrestricted gifts and bequests must be reported in the year received. Either the Statement of Current Funds Revenues, Expenditures, and Transfers, or the Statement of Changes in Fund Balances may be used to report unrestricted gifts and bequests. The method employed must be followed consistently from year to year.

15. Restricted current funds must be reported as revenues only to the extent expended during the year.

16. Expenditures from funds allocated for specific operating purposes from the unrestricted current fund balance must be reported in the Statement of Current Funds Revenues, Expenditures, and Transfers.

17. Earnings from endowment funds investments should be reported as income from such funds only to the extent distributed to endowment income accounts.

18. The accounting system should be maintained, and financial reports presented on the modified accrual basis.

19. Income and expenditures of auxiliary enterprises should be shown separately from other institutional operations. Record all expenditures of auxiliary enterprises, including physical plant charges and general administration. Subsidy to auxiliary enterprises should be shown.

20. Budgets covering all operations of the institution should be prepared and adopted each fiscal year.

21. Provision should be made for internal control and internal audit. In addition, there should be an annual audit by state auditors or independent accountants selected by the State Auditor.

22. A comprehensive financial report should be prepared for submission annually to the chief executive officer of the institution and to the governing board. In the interest of full and fair disclosure, an institution's annual report must include, at a minimum:

- a. A balance sheet.
- b. A statement of changes in fund balances.
- c. A statement of current funds revenues, expenditures and transfers.

A more detailed report should be prepared for limited circulation.

In addition to the above annual financial reports, various special reports are anticipated which will provide more detailed analysis of operations for current management and budgetary control.

## Section V .

## FUND GROUPS

Financial resources of educational institutions come from a variety of sources.

Some of these sources are as follows:

1. Revenues such as tuition and fees which may be used for general institutional operations.
2. State and Federal appropriations which must be used for specified purposes.
3. Federal grants and contracts which are restricted to specific research, training or other projects.
4. Grants, gifts, and bequests which are restricted to specified purposes.
5. Unrestricted gifts and bequests which can be used for any legitimate purpose.
6. Gifts, grants, and bequests which must be kept intact and invested, the income of which is available for expenditures in accordance with the terms of the instrument of gift, grant, or bequest.
7. Proceeds from borrowings.

The financial records and reports of colleges and universities, therefore, must deal not only with current fund revenues and expenditures, but also with receipts and disbursements of monies restricted as to their use. In addition, the accounts may contain records of monies which are not used for current operations.

Accounts should be arranged and classified so that monies having like characteristics and restrictions will be reported in appropriate fund groups.

The following fund groups are recommended for institutions of higher education:

1. Current General Funds - This group of accounts includes those required to record the current operating expenditures of the educational institution. Monies received from state appropriations and dedicated income credits should be recorded in this group of accounts. Expenditures for instruction and departmental research, public services, libraries, student services, operation and maintenance of physical plant, general administration and general institutional expense should also be recorded in this group of accounts.
2. Current Restricted Funds - This fund group should include those accounts required to record income and expenditures for monies received for restricted purposes such as Federal contracts and grants which are earmarked for a specific project or purpose. Nonfederal grants and gifts should also be recorded here if they are restricted to a specific use or purpose. Institutional Development Funds should be included in this fund group pending assignment or allotment.
3. Current Auxiliary Funds - This group of accounts should include those accounts needed to record operating income and expense of the institution's auxiliary enterprises such as food services, residence halls, bookstore, and student union.
4. Development Fund - The development fund is actually an extension of the restricted fund group of accounts. The purpose of this fund is to record the income from endowments, annuities, gifts, and other monies raised for the institution by efforts of the Alumni Association and Development Fund Office. In addition, monies deposited by various departments within the institution are generally recorded in this fund group. Expenditures from these monies are generally used for Other Separately Budgeted Research, Training Grants, Other Sponsored Programs, Fellowships, Scholarships and Other Grants-in-aid.

5. Loan Funds - This includes accounts to record monies from all sources which are loanable to students, faculty, and staff. National Defense Education Act student loan funds, state matching monies for student loans, and any other loan funds should be included in this fund group.
6. Endowment Funds - This should include monies which are nonexpendable and are to be invested. The main purpose of this group of accounts is to record investments and investment transactions of the institution. It is also necessary to distinguish between principal and income of funds recorded in this group of accounts because different limitations may apply to each.
7. Agency Funds - This group of accounts should record monies in the custody of an educational institution, but which do not belong to the institution. Some examples are:
  - (a) Monies deposited for student associations.
  - (b) Monies deposited by fraternal organizations.
  - (c) Monies deposited for student tuition plans.

These accounts merely record the receipt, disbursement and balance of monies placed in trust with the educational institution.

8. Plant Funds - This includes monies designated to be expended for the acquisition of real or personal property by the educational institution. This fund group should be divided into three subgroups as follows:
  - (a) Unexpended Plant Funds.
  - (b) Funds for Retirement of Indebtedness.
  - (c) Investment in Physical Plant.

Section VI  
Financial Reports

I. Purpose.

The basic purpose of any report is to provide information to interested persons. Financial statements are prepared to present a periodic review of financial transactions of an institution and the results of these transactions for a given period of time.

II. Complexity of Reporting for an Institution of Higher Education.

An institution of higher education receives revenues from the state, the Federal government, students, donors, and the general public. These institutions serve in the capacities of owners, operators, contractors, and trustees. Financial reports for institutions of higher education must deal not only with revenues and expenditures of current funds, both unrestricted and restricted, but also with receipts and disbursements of other fund groups and with the principal and balances of expendable and non-expendable funds.

III. Annual Financial Reports.

The annual financial report should include at least three primary statements:

1. Balance Sheet.
2. Statement of Changes in Fund Balances.
3. Statement of Current Fund Revenues, Expenditures and Transfers.

The financial report should also include schedules which supplement and provide necessary supporting detail for the basic financial statements.

Although excessive detail should be avoided, the principle of full disclosure should be applied to permit understanding on the part of the readers of these financial reports.

Comparability of financial statements will be facilitated by the application of the principles of consistency and uniformity. This is not to say that changes cannot be made over a period of time. The principle of consistency can still be applied if a statement is made indicating the nature of the change and the effect of such change.

Two basic accounting principles are inherent in the preparation of financial statements. It is assumed that:

1. The institution will continue as an on-going concern.
2. Revenue and expenditures will be matched for a specified short-term time period. Normally the time interval for a financial report is one year.

#### IV. Statements Included in the Annual Financial Report.

##### A. Balance Sheet.

By tradition, the balance sheet appears first in the annual financial report. It is an essential statement which completes the cycle of reporting the financial transactions of an institution.

The balance sheet of an institution of higher education should disclose the status of the assets, liabilities and fund balances for each of its funds. It is a summary statement of an institution's financial condition at the end of a fiscal period, and should be organized so that it shows separately each fund group of accounts maintained by the educational institution. The general ledger of each fund should include separate accounts for all assets and liabilities as well as the fund balances. These accounts should be self-

balancing so that they may be combined into a separate fund balance sheet.

B. Statement of Changes In Fund Balances.

The Statement of Changes in Fund Balances is similar to the Statement of Retained Earnings used in commercial corporation accounting. This statement is used to disclose financial transactions which are not shown in the Statement of Current Funds Revenues, Expenditures and Transfers. The current funds group includes the following funds:

1. General Current Fund (Unrestricted).
2. Restricted Current Fund.
3. Development Fund (Restricted).
4. Auxiliary Fund.

A statement of Fund Balances is necessary to show the additions and deductions from the fund balance account during the fiscal period being reported. The Statement of Fund Balances is needed for each of the fund groups appearing in the balance sheet. This report should consist of four sections as follows:

1. Beginning balance.
2. Additions during the fiscal period.
3. Deductions during the fiscal period.
4. Ending balance.

The Statement of Fund Balances for each of the current funds groups generally consists of the excess of revenues over expenditures as well as transfers. Because a statement of revenues, expenditures and transfers is not prepared for the non-current fund groups, the Statement of Changes In Fund Balances in such instances is considerably more detailed than it is for the current funds group of accounts, and summarizes the sources of

revenues, nature of expenditures, and transfers to or from other funds for these fund groups. The non-current funds groups include the following:

1. Loan Funds .
2. Endowment and Annuity Funds .
3. Agency Funds .
4. Plant Funds .

C. Statement of Current Funds Revenues, Expenditures, and Transfers.

Current fund revenues include revenues from the unrestricted, restricted, and auxiliary fund groups of accounts. These revenues should be classified by source of income and are grouped into three major categories:

1. Educational and General.
2. Student Aid .
3. Auxiliary Enterprises.

Current revenue includes all income that is expendable for current operations of the institution. It does not include receipts to be added to the loan funds, endowment and annuity funds, agency funds, or plant funds.

Current expenditures include items of current expense such as salaries and wages, staff benefits, travel, classroom supplies, laboratory supplies, repairs, etc. In addition, current fund expenditures for equipment are included as operating expenditures. Current fund expenditures should be classified into categories known as programs or functions, so that the costs of operating colleges, divisions, and departments can be adequately reported in the financial statement.

The classification of expenditures by object is primarily for internal use and budgetary purposes. Detail of expenditures is also needed to meet state and federal agency reporting requirements. However, this expenditure

detail should be subordinated to functional and organizational unit classifications. Current fund transfers to or from other funds should be shown in the Statement of Current Funds Revenues, Expenditures, and Transfers after the total of current funds expenditures has been determined. Transfers should be made only when authorized by the governing board of the institution and represent non-current expenses or revenues.

V. Need for Uniformity of Financial Reporting.

Adoption of the recommendations of the National Committee on Standard Reports for Institutions of Higher Education has helped to standardize reports required by various agencies. The adoption of this committee's recommendations by agencies such as the U.S. Office of Education has improved the soundness of conclusions and interpretations drawn from the analysis of financial reports for institutions of higher education.

The desirability of uniform financial reporting is now widely accepted. Certainly it is to the advantage of an educational institution and the state to compare the operations of one institution with another. The comparisons will be most meaningful if institutions of like size and character can be contrasted. Uniform reporting will facilitate the summarization of total expenditures for higher education within the state.

VI. Interim Financial Reports.

In addition to the primary statements of the published annual financial report, supporting schedules should be prepared for those responsible for accomplishing specific purposes. Examples of such reports are those for the director of auxiliary enterprises, the directors of research programs and projects, the director of fund raising, the investment manager or committee, the supervisor of construction projects, and the governing board.

The number, frequency, and content of reports for internal use will vary among institutions. The more complex administration of large universities and colleges usually requires a wide variety of interim reports dealing with many phases of financial and business administration.

A monthly budget report to the governing board should include comparisons of budget estimates with actual results for all major categories of current funds, revenues, and expenditures.

Operating reports should be prepared at least monthly for each auxiliary enterprise. These reports should be prepared on an accrual basis so that the statement of operations will show the profit or loss of the auxiliary enterprise as fairly as possible. If such enterprises are subsidized, the nature and amount of such subsidy should be identified.

Other progress reports for internal management should be prepared at regular intervals such as:

1. Gifts received.
2. Sponsored research projects.
3. Cash flow.
4. Outstanding receivables.
5. Inventories on hand.

Monthly budget status reports should be furnished to deans, department chairmen, principal investigators and other organizational unit managers. These reports should include budget allocations, expenditures, encumbrances and unencumbered balances of the budgeted unit for which they are responsible.

#### VII. Integration of Reports With the Accounting System.

Financial reports must be planned and scheduled as a regular part of accounting activities. The business office must be adequately staffed to prepare the annual report and desired interim reports if it is to serve its purpose effectively.

The accounting system should be organized to facilitate the preparation of financial reports so that the financial report can be prepared promptly at the end of the reporting period.

The sequence of items shown in the financial statements may be determined by individual institutions; however to achieve reasonable uniformity the order recommended by this manual and the National Committee on the Preparation of a Manual on College and University Business Administration should be followed.

#### VIII. Financial Report Presentation

A financial report that is well prepared does much to justify public confidence in the institution.

Financial reports for educational institutions serve as a permanent record of financial operations. They reflect recorded facts, organized according to the accounting practices at the institution. The soundness of financial reports is dependent upon the competence and integrity of the people who prepare them and adherence to generally accepted accounting principles and practices.

The financial report should be published with a commentary on the financial operations and condition of the institution. The commentary should interpret the financial data to facilitate its comprehension by the reader. The material should be appropriately referenced so that the reader may relate the comments to the exhibits and schedules in the report.

Valuable helps to the reader consist of:

1. Charts, bar diagrams.
2. Graphs, trends.
3. Other illustrative material.

In addition, a table of contents and an index is helpful in locating specific information within the report.

#### IX. Supporting Schedules.

The content of the financial reports outlined above have dealt with a minimum report. The basic statements are of necessity summary in nature. Often it is desirable to include supporting schedules that provide valuable detail and additional analysis which will be helpful in reading the financial report. Supporting schedules such as the following will add insight into the operating results and financial condition of the educational institution.

1. Comparative balance sheets .
2. Comparative operating statements.
3. Schedules of investments .
4. Schedules of physical plant assets .
5. Schedule of student loan funds .
6. Schedule of sponsored research projects and training grants.

#### X. Special Management Reports.

Special management and cost reports are discussed in an earlier section of this manual under "Accounting for Management Control."

#### XI. Format of Statements.

Recommended formats of various financial statements are included in Appendix K of this manual.

## Section VII

## ORGANIZATION OF THE ACCOUNTING CODE

The process of classifying accounts into various categories is dictated by segregating accounts into revenue accounts, expenditure accounts, and balance sheet accounts. The sequence of these accounts is determined by the reports to be produced from the accounting records.

An accounting code is a systematic plan by which numbers are assigned to the accounts after they have been classified by source of revenue, the function of expenditure, and the responsibility for expenditure. The account code is used to save time in recording financial transactions and to positively identify the accounts to which transactions should be posted. An account code also facilitates the use of automatic data processing equipment and simplifies the training of clerical personnel who are called upon to perform bookkeeping functions, such as coding cash receipts, vendors' invoices, payroll authorizations, and other source documents.

Once the accounts have been classified and coded, the list of these accounts is known as a chart of accounts. The chart of accounts represents a blueprint or framework for the General Ledger of the institution. Its structure and content should be designed to facilitate preparation of the institution's financial reports, both internal and external.

Where the account code is complex it may be helpful to divide the account number into its basic components. Separating the code in this manner facilitates remembering the account codes and therefore, simplifies the coding of source documents by clerical personnel.

The accounting code consists of 19 basic digits which are organized as follows:

1. Fund	x						
2. Program	xx						
3. Agency		xxx					
4. College and Department			xxxx				
5. Self-check Digit				x			
6. Project				xxxx			
7. Self-check Digit					x		
8. Object						x	
9. Object Detail							xx

A. Fund - One digit which designates the fund group classification in which the accounting transaction is to be recorded. Fund groups ordinarily used by an educational institution are the following:

1. Current General Funds.
2. Current Restricted Funds.
3. Current Development Funds.
4. Current Auxiliary Funds.
5. Loan Funds.
6. Endowment and Annuity Funds.
7. Agency Funds.
8. Plant Funds.

B. Program - Two digits are provided to designate the source of revenue, function of expenditure, or the classification of balance sheet accounts.

The assignment of numerical codes to designate various programs of revenue, expenditures, etc. has taken into consideration that the program classifications of Sponsored Research, Other Separately Budgeted Research, Training Grants, and Other Sponsored Programs are duplicated in revenue and expenditures. Therefore, the expenditure program code may suffice to

record both revenue and expenditures. Revenues can be distinguished by changing the major object code and recording the same identifying codes as expenditures with regard to fund, agency, college, department and project.

Other Programs have been set up in blocks of ten digits so that areas such as agricultural experiment station, engineering experiment station, and international programs may be classified as to Sponsored Research, Other Separately Budgeted Research, Training Grants or Other Sponsored Programs.

Gifts or grants that may be used for any purpose should be classified according to the use of the money by the institution. If however, the money is used in a combination of ways these grants may be classified as Other Sponsored Programs. The program category "Other Sponsored Programs" should be used sparingly and only if the expenditures cannot be classified otherwise.

Revenue from contracts or grants sponsored by the Federal government should not be classified as Federal appropriations. These monies should be segregated by source of funds and classified as Sponsored Research, Training Grants, or Other Sponsored Programs.

Program codes recommended for use by Utah colleges and universities are as follows:

I. Revenues (source of revenue)

- A. Educational and General
  - 01. Student Tuition and Fees
  - 02. State Appropriations
  - 03. Federal Appropriations
  - 04. Endowment Income
  - 05. Gifts

- 06. Recovery of Indirect Costs - Sponsored Programs
- 07. Sales and Services of Educational Departments
- 08. Other Sources

B. Student Aids - see expenditure program code

C. Other Programs - see expenditure program code

D. Service Enterprise - see expenditure program code

E. Auxiliary Enterprises - see expenditure program code

II. Expenditures (function of expenditure)

A. Educational and General

- 11. Instruction and Departmental Research
- 12. Organized Activities Relating to Educational Departments
- 13. Sponsored Research
- 14. Other Separately Budgeted Research
- 15. Training Grants
- 16. Other Sponsored Programs
- 17. Extension and Public Services
- 18. Libraries
- 19. Student Services
- 20. Operation and Maintenance of Physical Plant
- 21. General Administration
- 22. General Institutional Expense

B. Student Aid

- 25. Student Aid

C. Other Programs

- 30. Agricultural Experiment Station
- 40. Engineering Experiment Station
- 50. Regional Medical Program
- 60. International Programs
- 70. Other

D. Service Enterprises

- 81. Service Enterprises

E. Auxiliary Enterprises

- 86. Auxiliary Enterprises

III. Balance Sheet Accounts

- 91. Current Assets
- 92. Fixed Assets
- 93. Other Assets
- 94. Current Liabilities
- 95. Fixed Liabilities
- 96. Deferred Revenue
- 97. Reserves
- 98.
- 99. Fund Balances

record both revenue and expenditures. Revenues can be distinguished by changing the major object code and recording the same identifying codes as expenditures with regard to fund, agency, college, department and project.

Other Programs have been set up in blocks of ten digits so that areas such as agricultural experiment station, engineering experiment station, and international programs may be classified as to Sponsored Research, Other Separately Budgeted Research, Training Grants or Other Sponsored Programs.

Gifts or grants that may be used for any purpose should be classified according to the use of the money by the institution. If however, the money is used in a combination of ways these grants may be classified as Other Sponsored Programs. The program category "Other Sponsored Programs" should be used sparingly and only if the expenditures cannot be classified otherwise.

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  - A. Educational and General
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- 07. Sales and Services of Educational Departments
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B. Student Aids - see expenditure program code

C. Other Programs - see expenditure program code

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II. Expenditures (function of expenditure)

A. Educational and General

- 11. Instruction and Departmental Research
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- 22. General Institutional Expense

B. Student Aid

- 25. Student Aid

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- 30. Agricultural Experiment Station
- 40. Engineering Experiment Station
- 50. Regional Medical Program
- 60. International Programs
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- 86. Auxiliary Enterprises

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- 93. Other Assets
- 94. Current Liabilities
- 95. Fixed Liabilities
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- 97. Reserves
- 98.
- 99. Fund Balances

C. Agency - Three digits have been provided to indicate the detailed source of funds received or expended such as Federal government agencies, state government agencies, local government agencies, business concerns, or individuals.

The primary need for agency detail is to identify sponsors of research projects and training grants.

D. College and Department - Four digits are used to identify the various colleges, divisions, and departments that comprise the institution's organization. The first two digits are used to identify the various colleges, divisions or major organizational units of the institution such as Agriculture, Business, Education, Extension Activities, Humanities and Arts, Business Office, Library, Bookstore, Union Building, Athletics, and Associated Students. The two remaining digits are used to designate departments within the college, division, or other organizational unit.

E. Self-check Digit - One digit is used to mathematically verify preceding digits that comprise the fund, program, agency, college and department codes. The method used for this purpose is known as the "modulus 10" formula. This formula is sometimes called the double-add-double formula. Although this mathematical formula will not detect every conceivable coding error that may occur, it is highly effective and has stood the test of time for many years.

The modulus 10 formula will not detect the following types of coding errors:

1. Transpositions in adjacent columns; specifically, 09 and 90.
2. Alternate column transpositions such as 23-657-2 recorded as 23-756-2.
3. Substitution of figures between alternate columns such as 1210 for 2120.

F. Project - Four digits are used to identify specific research or training projects sponsored by the Federal government or other grants and contracts. These digits may also be used to identify balance sheet accounts, income accounts, and expense classifications for auxiliary enterprises or service departments.

G. Self-check Digit - Another digit is required to mathematically verify the project code because certain equipment used to record account data only has the capacity to verify ten digits preceding the self-check digit. Therefore, two self-check digits are needed to verify the entire account code if it exceeds ten digits.

H. Object - One digit is provided to indicate the major category of expenditure such as salaries, wages, staff benefits, travel, current expense, or equipment.

<u>Type of Transaction</u>	<u>Object</u>
A. Revenues	0 & 1
B. Expenditures	
Salaries and Wages	2
Staff Benefits	3
Travel	3
Fellowships, Scholarships, and Stipends	4
Current Expense	5 & 6
Overhead	7
Equipment	8
C. Balance Sheet Accounts	9
D. Budgetary	
Revenue (estimated)	x
Expenditures	y

I. Object Detail - Two additional digits are provided to designate further detail relative to the major category of expenditures such as teaching salaries, nonteaching salaries, in-state travel, out-of-state travel, social security, teacher's retirement, classroom supplies, postage and mailing, classroom equipment, or laboratory equipment. A complete list of objects and object detail appears in the Appendix to this manual.

Object codes are assigned to source documents representing transactions for revenues and expenditures as well as receipts of cash for nonrevenue accounts such as the redeposit of change funds or proceeds from borrowing. Disbursements of cash for items such as loan payments or establishing a petty cash fund do not constitute expenditures. The proper use of the object code should provide pertinent management information as well as help in the development of budgets.

Preparation of the monthly trial balance can be facilitated by listing the balance sheet accounts separately from revenue and expenditure accounts. The net difference in debits and credits for all balance sheet accounts in a fund group should equal the net difference in debits and credits for expenditures and revenues. Preparation of internal reports for auxiliary enterprises may be simplified by listing the revenue and expenditure accounts first and the balance sheet accounts last when running a trial balance. In this manner the net profit or loss can be determined which will increase or decrease the fund balance that appears in the balance sheet group of accounts.

In the larger institutions the detailed object coding is usually done either by the controller's office personnel or by the purchasing office personnel. This procedure will place the responsibility for detail coding in one or two central locations, which in turn should ensure uniformity in the classification of expenditures. Departmental secretaries should not be expected to designate detail object codes on payroll authorizations or purchase requisitions. There are frequent changes in such personnel, and often too little administrative direction can be exercised at the department level by the Controller or Business Officer of the institution to ensure consistent classification of expenditures by object.

An illustrative chart of accounts is included as Appendix D of this manual as a guide for Utah colleges and universities in developing their own accounting systems. This chart of accounts may be modified to fit the specific needs of an individual institution. For example, the agency and project codes may be omitted

by those institutions not presently engaged in research projects or training programs sponsored by the Federal Government, business concerns, or individuals. However, the basic elements of the account code such as fund, program, college, department, and object are common to all institutions of higher education and should be adopted by each college or university so that uniform reports of operations and financial condition can be prepared.

Section VIII  
ACCOUNTING FOR SUBSIDIES TO AUXILIARY ENTERPRISES  
AND INTERCOLLEGIATE ATHLETICS

Although auxiliary enterprises are generally intended to be self-supporting, in special circumstances a subsidy may be in order. In such instances the accounting records and financial statements should indicate the amount and source of the subsidy.

If for some reason the auxiliary enterprise needs to be subsidized, it should be assigned all costs so that the institution's management will be aware of the extent of the subsidy.

Care needs to be exercised to distinguish between operating costs and institutional or student costs. In the area of student housing, for example, all costs incurred in operating the housing unit should be charged against the unit. On the other hand, costs of student counseling, student programs, etc. should be charged to the Dean of Students Office.

In the case of intercollegiate athletics, coaches' salaries should be included as part of the intercollegiate athletics operating expenses. If these salaries are included as part of the institution's instruction budget, the portion of those salaries which applies to intercollegiate athletics should be removed from the instruction budget and charged as an operating expense of intercollegiate athletics.

Definite disposition of net income should be determined by top-level institutional policy. If the operation results in a net loss, the disposition of this item should be provided for in the operating guidelines for auxiliary and service enterprises. As a general rule, if net losses are financed by the

general fund, unpledged net profits should be transferred to the general fund. If profits and losses are calculated on the accrual basis, provision should be made for working capital to cover accounts receivable and inventories before cash is transferred to or from the general fund for auxiliary enterprise profits or losses.

Expenditures of General Fund money for auxiliary enterprise operations should be recorded as a Transfer to Other Funds in the General Fund accounting records and as a Transfer From Other Funds in the Auxiliary Fund accounting records. The auxiliary fund operating expenditures should then include items such as salary, administrative expense and physical plant maintenance in arriving at the net operating profit or loss of the auxiliary enterprise.

Provisions should be made to permit the auxiliary enterprise to finance needed replacement of major equipment and renewal of existing facilities. These monies should be transferred from the Auxiliary Fund to the Plant Fund and the expenditure for renewals and replacements should be accounted for in the Plant Fund group of accounts.

Debt service should be charged to auxiliary enterprise operations in lieu of depreciation on buildings and interest expense. Since nominal equipment replacements are considered current expenditures, depreciation on such equipment should not be recorded as a charge to current operations.

SECTION VIII  
USE OF COMPUTERS

A basic premise of this uniform accounting manual is that automatic data processing will be used by all institutions either on a direct or a time-shared basis.

Perhaps the most significant implication of the automation of a system by the use of computers is that it can provide necessary information faster. It is of great significance to those involved in the day-to-day administrative decisions that information which will aid in decision-making continues to be improved both as to its quality and early availability.

Simulation is being used effectively by many as an administrative technique. By using the existing data base, and estimates of various probabilities, coupled with certain decision variables such as probable enrollments, faculty salaries, student teacher ratios, estimates of resources (including tuition levels) and various other relevant data, it is possible to study the probable effects of policy decisions before finally committing the institution to the policy.

Through effective use of computers, it is possible to identify and analyze items requiring special attention, without requiring the administrator to wade through mountains of paper or voluminous reports. Computer oriented selection processes can be equally effective in the areas of administrative policy, budgetary control, student counseling or discipline, faculty and facilities use, and many others.

With modern improvements in computer technology and communication, it is possible on a time-sharing basis to make improved computer services effectively available to small and medium-sized institutions at a reasonable cost.

Certainly the climate is right for the further expansion of computer-aided instruction, for increased instruction in the use of computers and computer-related services. They are already being used extensively in the area of research, and certainly this use will continue to expand. However, for the purpose of this manual we have restricted our discussion to the computer use for fiscal, budget control, and management and planning purposes.

The finest tool is most useful in the hands of one who understands how and when to use it. It is especially important that those responsible for the use of computers in the development of fiscal, budget, management and planning data be fully informed as to the nature of the data being compiled and adequately qualified to make maximum use of the facilities in developing such reports or analyses. Errors in interpretation or processing can be compounded rapidly, and decisions based on data produced through faulty planning could be costly indeed.

Few institutions are approaching the full utilization of computers that may be available to them. Even the fact that an institution has available sophisticated computer capability and a well-developed data base, will not guarantee that the data will be used in the decision-making process. No matter how efficient or reliable are the instruments available to a pilot, they will be quite ineffective if he does not know how to read them and continues to fly "by the seat of his pants."

It would seem especially important that all administrators be adequately informed as to the nature and extent of operational and planning information that can be made available to them, and that every effort be made to develop the kinds of information that will assist them to even more effectively fulfill their responsibilities to students, faculty, and taxpayers.

## APPENDICES

### Table of Contents

<u>Appendix</u>	<u>Title</u>	<u>Page</u>
A	Faculty Service Report	A-1
B	Institution Information Report	
	Card Formats	B-1
	Instructions (Instruction Card Format)	B-2
	Course Prefix Index	B-6
	Time Codes	B-9
	Instructions (Compensation Card Format)	B-12
	Instructions (Faculty Service Card Format)	B-14
	State Codes	B-17
	Seating Diagram	B-18
C	Definitions	C-1
D	Illustrative Chart of Accounts	
	Revenue	D-1
	Expenditures	D-10
	Balance Sheet Accounts	D-47
E	Explanation of Programs	
	Sources of Income	E-1
	Expenditures	E-4
F	Agencies (Illustrative Coding)	F-1
G	Colleges or Divisions (Illustrative Coding)	G-1
H	Departments (Illustrative Coding)	H-1
J	Object Categories (Illustrative Coding and Classifications)	
	Description of Object Coding	J-1
	Revenue Codes	J-2
	Expenditure Codes	J-11
	Salaries, Wages and Employee Benefits	J-11
	Travel	J-13
	Fellowships, Scholarships, Stipends	J-13
	Current Expense	
	Instruction and General	J-13
	Auxiliary Enterprises	J-15
	Recovery of Indirect Costs on Sponsored Projects	J-19
	Equipment	J-19
	Balance Sheet	J-20
	Estimated Revenue	J-20
	Estimated Expenditures	J-20

Appendix

Title

Page

Summary of Object Detail  
Classifications - Instruction and General J-21  
Explanation of Detail Codes J-22

K Illustrative Financial Statement Formats K-1  
Balance Sheets K-2  
Statement of Changes In Fund Balances K-9  
Statement of Current Funds, Revenues, Expenditures  
and Transfers K-10  
Statement of Revenues and Expenditures - Auxiliary  
Enterprises K-14

## A P P E N D I X    A

## M E M O R A N D U M

To:            All Faculty and Teaching Assistants

Subject:    Faculty Quarterly Report Form

The various requirements of the federal government relative to the research and training programs and the Utah Coordinating Council of Higher Education for curriculum and cost analyses have made it necessary to continue requiring a Faculty Quarterly Report.

The form has been redesigned to reduce your task merely to proportioning your time among the listed activities.

If you are engaged in research or training projects, you will note that this combined report takes the place of the multiple monthly reports that were required separately on each project, thus greatly reducing this reporting function.

Instructions:

- 1 - Please indicate your percent of full-time university employment in the appropriate space. For most faculty this will be 100 percent. For most teaching assistants this will be 50 percent.
- 2 - Show the percent of your university time that you spend in each activity listed in Section II. This total will add up to 100 percent.
- 3 - The individual percentages (listed in Section II or III) when multiplied by the percent of full-time employed by the university will indicate the percent of your salary which is allocable to each activity in which you are engaged.

FACULTY QUARTERLY REPORT

Quarter \_\_\_\_\_

Name \_\_\_\_\_

Social Security \_\_\_\_\_

Rank \_\_\_\_\_

I. Source of Funds for your salary

% of Salary

- 1. Department \_\_\_\_\_
- 2. Department \_\_\_\_\_
- 3. Department \_\_\_\_\_
- 4. College Administration - Deans, Associates, etc. \_\_\_\_\_
- 5. General University Administration \_\_\_\_\_
- 6. Sum of Research and Training Grants \_\_\_\_\_

Total University

100%

% of full-time employed by the University

%

II. Report of your time spent during quarter. (Please divide your University time among the following activities so that the total equals 100%)

1. Course Instruction (including preparation)

<u>Department</u>	<u>Course No.</u>	<u>Course Description</u>	<u>Credit Hours</u>	<u>Level</u>	<u>Number of Students</u>	<u>SCH</u>	<u>% of Time</u>
_____	_____	_____	_____	_____	_____	_____	/ /
_____	_____	_____	_____	_____	_____	_____	/ /
_____	_____	_____	_____	_____	_____	_____	/ /
_____	_____	_____	_____	_____	_____	_____	/ /

2. Supervision of graduate students (research and teaching)

/ /

3. Departmental administrative activities (includes assigned counseling, committee work, departmental administration, program supervision, supervision of research activities)

/ /

4. Nonsponsored research and/or writing

/ /

5. Sponsored research or training projects for which you are receiving no compensation (cost sharing)

/ /

6. Time spent on sponsored research or training projects from which you do receive compensation

/ /

7. College Administration - Deans, Associates, etc.

/ /

8. General University Administration

/ /

Total

100%

Signature \_\_\_\_\_

Department Chairman \_\_\_\_\_

Note: Any person receiving salary in #6, Section I, above or showing effort in item item #5 or #6, Section II, must complete schedule on page A-4.

III. Report of your effort during the quarter	<u>% of Total Effort</u>
1. Undergraduate Medical Education	/ _____ /
2. Graduate Education (for Masters and Ph. D. Degree)	/ _____ /
3. Intern and Resident Education	/ _____ /
4. Post-doctoral Education (Post-doctoral fellows and trainees)	/ _____ /
5. Post-graduate Medical Education (for practicing physicians)	/ _____ /
6. Other educational programs (Dentistry, Nursing, Medical Technology, etc.)	/ _____ /
7. Research	
a. Sponsored research or training projects for which you receive no compensation (cost sharing)	/ _____ /
b. Time spent on sponsored research or training projects from which you do receive compensation	/ _____ /
c. Other research activities	/ _____ /
8. Advistory services to granting agencies	/ _____ /
9. Hospital, clinic, and physician services	/ _____ /
10. Community and public health services	/ _____ /
11. Patient services	/ _____ /
12. Administration on sponsored research projects	/ _____ /
13. Other Medical Center - Medical College Administration Services	/ _____ /
14. Other programs	/ _____ /
Total	<u>100%</u>

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Department Chairman

Note: Any person receiving salary in #6, Section I, (p. A-2) or showing effort in item #7 (a) or 7 (b), Section III, must complete the schedule on page A-4.

FACULTY QUARTERLY REPORT

Name \_\_\_\_\_ Social Security No. \_\_\_\_\_

A. Sponsored Research or training projects from \_\_\_\_\_ Percent of Time  
which you receive no compensation \_\_\_\_\_  
(cost sharing) \_\_\_\_\_  
1st month 2nd month 3rd month

<u>Contract #</u>	<u>Account #</u>	<u>Description</u>			
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Total (should equal #5 on  
page A-2 or #7(a) on  
page A-3). \_\_\_\_\_

B. Sponsored research or training projects  
from which you receive compensation

<u>Contract #</u>	<u>Account #</u>	<u>Description</u>			
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Total (should equal #6 on  
page A-2 or #7(b)  
page A-3). \_\_\_\_\_



## INSTITUTION INFORMATION REPORT

(Combined Report to Coordinating Council  
and State Building Board)

### INSTRUCTION CARD FORMAT

<u>Card Columns</u>		<u>Description</u>
1	Institution Code	1. University of Utah 2. Utah State University 3. Weber State College 4. College of Southern Utah 5. College of Eastern Utah 6. Snow College 7. Dixie College 8. Brigham Young University 9. Westminster College S. Utah Technical College at Salt Lake P. Utah Technical College at Provo
2 thru 10	Instructor's Social Security Number	Social Security Number must appear for all paid Instructors. Unpaid Instructors (MS etc.) will receive an arbitrary number prefixed by 999-00-XXXX. The last four digits will be arbitrary and must be consistent from quarter to quarter.
11	Quarter	1. Summer 2. Fall 3. Winter 4. Spring 5. Evening
	Semester (BYU and Westminster only)	1. Summer 2. Fall 4. Spring 5. Evening
12 thru 13	College	List the academic college according to the institution's designation, using two digits. If there are no colleges within the institution list 00. The following list includes present colleges and their account numbers. We believe it is correct and complete; however, if there are any changes, use your new or corrected number and advise the Coordinating Council of the change.

UNIVERSITY OF UTAH:

Business	01
Education	02
Engineering	03
Fine Arts	04
Law	05
Letters & Science	06
Medicine	07
Mines & Mineral Industries	08
Nursing	09
Pharmacy	10
Graduate School of Social Work	11

WEBER STATE COLLEGE:

Arts, Letters & Science	01
Business	02
Education	03
Technology & Trade Technical Education	04

COLLEGE OF EASTERN UTAH:

Business Education	01
Humanities	02
Natural Sciences	03
Social Science & Education	04
Trade & Technical Division	05

DIXIE COLLEGE:

Applied Arts	01
Natural Sciences & Mathematics	02
Performing Arts & Humanities	03

UTAH STATE UNIVERSITY:

Agriculture	01
Business & Social Sciences	02
Education	03
Engineering	04
Family Life	05
Humanities & Arts	06
Military Science	07
Natural Resources	08
Science	09
School of Graduate Studies	10

COLLEGE OF SOUTHERN UTAH:

Agriculture	01
Behavioral & Social Sciences	02
Business	03
Education	04
Engineering & Physical Science	05
English & Language Arts	06
Semi-Professional and Tech- nical Education	07

SNOW COLLEGE:

Agriculture and Life Science	01
Business	02
Education	03
Industrial, Technical, Vocational	04
Medical Preparatory	05
Physical Science	06

Card  
Columns

14 thru 15	Budgetary Department
16	(Blank)
17 thru 21	Departmental Abbreviation

Description

Include here the number of the department used for budgeting and accounting purposes. If the number is less than two digits, use zeros ahead of the number, so that the entire two digits are used, as: 02, 12, 87, etc.

Must be Alpha starting from left of field-- leave unused low order position to right blank. A schedule is attached listing the departments by the Alpha Code to be used. We believe the listing is complete, however, if there are any changes, use your own departmental abbreviation and advise the Coordinating Council of the change.

22 thru 26	Course Number	Columns 25 and 26 Course Suffix, if no Suffix, leave blank. Course number from Column 24 Left. Leave unused high order positions blank.						
27 thru 28	Course Section	Precede with High order zeros. All Positions must be numeric.						
29	Course Level	<p>R - Remedial (Noncredit courses or credit courses of a remedial nature not applicable toward degree requirements.)</p> <p>L - Lower Division</p> <p>U - Upper Division</p> <p>G - Graduate (unclassified)</p> <p>M - Masters Degree Candidates</p> <p>D - Doctoral Candidates</p> <p>C - Certificates Post-graduates</p> <p>N - Nonmatriculated Graduates</p>						
30 thru 46	Course Description	State Title in column 30. Leave blanks to right--must be consistent with course number in columns 22 through 26.						
47 thru 50	Optimum Number of Students	All classrooms used in previous years have been assigned optimum number of students. However, if the classrooms are new or the function has been changed a new optimum will have to be assigned. A schedule is attached for figuring optimum capacity for Lecture Classrooms. Optimum capacity for Laboratory Classrooms are assigned by the institution. All new assignments must be approved by the State Building Board. Fill all unneeded positions with high order zeros. <u>Example</u> : Six = 006, twenty-four = 024, one thirty-five = 135.						
51 thru 54	Students Enrolled	<p>Include the Actual number of students enrolled at the end of the fourth week of the quarter or semester. <u>Example</u>:</p> <table border="0" style="margin-left: 200px;"> <tr> <td>Six</td> <td>006</td> </tr> <tr> <td>Twenty-four</td> <td>024</td> </tr> <tr> <td>One Thirty-five</td> <td>135</td> </tr> </table>	Six	006	Twenty-four	024	One Thirty-five	135
Six	006							
Twenty-four	024							
One Thirty-five	135							
55 thru 56	Contact Hours Per Week	Indicate the number of hours that the class is in session with the assigned instructor. In most cases this will be identical with CREDIT HOURS (Columns 57 thru 59). However, most Physical Education classes and classes having laboratory sections are in session a greater number of hours than the number of CREDIT HOURS would indicate. If the number of Contact Hours is less than two digits precede with zeroes.						
57 thru 59	Credit Hours	<p>Tens = Column 57</p> <p>Units = Column 58</p> <p>Tenths = Column 59</p> <p>All classes must carry Credit Hours. If <u>NO</u> Credit Hours are earned, the equivalent hours of instruction are to be shown.</p>						

60	C or L	<p>C = Lecture, L = Laboratory</p> <p>All previously used classrooms have been assigned a "C" or "L" designation. However, if the classrooms are new or the function has been changed a new letter needs to be assigned. The State Building Board must be notified of the new assignment. A classroom can have both lecture and laboratory type courses taught in it, but this does not affect the assignment, rather this is indicated in column 76.</p>
61 thru 66	Building Abbreviation	<p>Use the Building Abbreviation most familiar to your institution--but it can be <u>no more</u> than six letters.</p>
67 thru 70	Room Number	<p>Column 70 is reserved for a room suffix; Example: 0101A; 0101B. Fill all high order columns with zero. Examples are: 0001; 0101; 1001.</p>
72 thru 73	Day Code	<p>Consult Day Code sheet attached. The most commonly used day combinations are summarized on the front page of code sheet. Example: Course: MWF Code: BG</p>
74 thru 75	Time Code	<p>Consult time code sheet attached. Example: Course: 8:00 a.m. - 10:00 a.m. Code: CD</p>
76	Type of Instruction	<p>If the course under consideration is a lecture type place a "C" here. If a laboratory type, place an "L". Example: the course is a lecture type on Monday, Wednesday, and Friday at 8:00 a.m. to 9:00 a.m, but reverts to a laboratory type on Tuesday and Thursday 8:00 a.m. to 9:00 a.m. (Note: Assumption (1) Same Course No. (2) Same Room). Two lines would have to be used, the only change being a "C" placed in column 76 for the former and and "L" for the latter. If the course number, room, days of week and/or time of day changes, another line would naturally have to be used.</p>
77	Course Status	<p>Omit for Fall Quarter 1967-68</p>
78 thru 79	Percent of Instructor's Time	<p>List the percent of instructor's time considered to be allocated to this course. If less than two digits use "0" in Column 78, as, .09.</p>
80	Card I.D.	<p>Identify Quarterly in sequence classes taught by each Instructor (Use letter A-Z). Exception: If a given course includes both Upper Division and Graduate Students, two course cards are to be prepared and identified by the same letter in Column 80. All information in both cards will be identical with the exception of Columns 29 and 51 thru 54.</p>

## COURSE PREFIX INDEX

<u>PREFIX</u>	<u>DESCRIPTIONS</u>
ACCTG	Accounting
AEROS	Aero Science
AGVTS	Veterinary Science
AGANH	Animal Husbandry
AGDRH	Dairy Husbandry
AGEC	Agriculture Economics
AGED	Agriculture Education
AGFSI	Food Science Industries
AGRON	Agronomy
ANTHR	Anthropology
ARC	Architecture
ART	Art, Graphics, Sculpture, Crafts
ARTED	Art Education
ASTMT	Astronomy - Meteorology
BABED	Business Education
BABKF	Banking and Finance
BABS	Business Statistics
BACTM	Bacteriology, Micro
BAMGM	Management
BAMKT	Marketing
BAOFA	Office Administration
BIOL	Biology
BICH	Biochemistry
BOTNY	Botany
CHEM	Chemistry
CMPSC	Math and Statistics (Computer Science)
DNC	Dance
ECN	Economics
EDADM	Educational Administration
EDEL	Elementary Education
EDPSY	Educational Psychology
EDSC	Science Education
EDSCD	Secondary Education
EDSP	Special Education
ENCER	Ceramic Engineering
ENCHM	Chemical Engineering
ENCIV	Civil Engineering
ENELC	Electrical Engineering
ENELT	Electronics Engineering
ENFU	Fuel Engineering
ENGL	English
ENT	Entomology
FLCD	Child Development
FLCT	Clothing and Textiles
FLFN	Food and Nutrition
FLHA	Household Administration
FLHE	Home Economics

FLHEE	Home Economics Education
FSTRY	Forestry
GEN	Genetics
GEOG	Geography
GEOL	Geology
GENST	General Studies
HIST	History
HNCL	Honors College
HRT	Horticulture
INDAT	Industrial Arts
JRN	Journalism
LARAB	Languages (Composite)
LCHIN	Languages (Composite)
LFRN	Languages (Composite)
LGERM	Languages (Composite)
LGRK	Languages (Composite)
LHEBR	Languages (Composite)
LITAL	Languages (Composite)
LJAPN	Languages (Composite)
LKORA	Languages (Composite)
LLANG	Languages (Composite)
LLATN	Languages (Composite)
LLING	Languages (Composite)
LPLSH	Languages (Composite)
LPTGS	Languages (Composite)
LRUSS	Languages (Composite)
LSCAN	Languages (Composite)
LSPAN	Languages (Composite)
LTURK	Languages (Composite)
LAW	Law
LBSC	Library Science
LDSAR	Landscaping Architecture
MCH	Microbiology and Hygiene
MED	Medicine
MEDTC	Medical Technology
MET	Metallurgy
MTHST	Mathematics and Statistics
MNGGM	Mining and Geological Minerology
MS	Military Science
MTR	Meteorology
MUS	Music
MUSED	Music Education
NS	Naval Science
NUR	Nursing
PBHLT	Public Health
PE	Physical Education
PHL	Philosophy
PHMCY	Pharmacy
PHOTO	Photography
PHY	Psychology
PHYCH	Psychiatry
PHYS	Physics
RLTSC	Poultry Science
PLSC	Political Science

RELGN	Religion
RML	Remedial Course*
RNGWL	Range and Wildlife
SLS	Soils
SOCWK	Social Work
SOC	Sociology
SP	Speech
TA	Theatre Arts
ZOOL	Zoology

\*Noncredit courses or credit courses of a remedial nature are not applicable toward degree requirements.

#### VOCATIONAL-TECHNICAL PROGRAMS

VTAIR	Aircraft Instrument Repair
VTASM	Aircraft Sheet Metal
VTAB	Auto Body (Repairs and Paint)
VTAP	Apprentices
VTASE	Automotive Service and Automotive Engineering
VTBR	Barbering
VTBP	Business Practice
VTCT	Civil Technology
VTCA	Commercial Art
VTCOS	Cosmetology
VDNA	Dental Assistants
VTDP	Data Processing
VTDSL	Diesel
VTDRF	Drafting
VTELC	Electricity
VTELT	Electronics
VTIET	Industrial Engineering Technology
VTIA	Industrial Arts
VTID	Interior Decorating
VTMT	Machine Tool
VTMET	Manufacturing, Engineering, Technology
VTLPN	Licensed Practical Nursing
VTPRT	Printing
VTRF	Refrigeration
VTSS	Service Station Mechanics
VTTE	Technical Education for Technical Div.
VTVA	Vocational Agriculture
VTELD	Welding
VTWT	Wood Trades

TIME CODE

CODES FOR SPACE UTILIZATION REPORT

<u>Hour Code</u>	<u>Class Hour Codes</u>	<u>Time of Day</u>	<u>Duration Code</u>	<u>Class Duration Codes</u>	<u>Elapsed Time (Hours)</u>
A . . . . .	. . . . .	6:00 am	A . . . . .	. . . . .	. ½
B . . . . .	. . . . .	7:00 am	B . . . . .	. . . . .	1
C . . . . .	. . . . .	8:00 am	C . . . . .	. . . . .	1½
D . . . . .	. . . . .	9:00 am	D . . . . .	. . . . .	2
E . . . . .	. . . . .	10:00 am	E . . . . .	. . . . .	2½
F . . . . .	. . . . .	11:00 am	F . . . . .	. . . . .	3
G . . . . .	. . . . .	12:00 am	G . . . . .	. . . . .	3½
H . . . . .	. . . . .	1:00 pm	H . . . . .	. . . . .	4
I . . . . .	. . . . .	2:00 pm	I . . . . .	. . . . .	4½
J . . . . .	. . . . .	3:00 pm	J . . . . .	. . . . .	5
K . . . . .	. . . . .	4:00 pm	K . . . . .	. . . . .	6
L . . . . .	. . . . .	4:30 pm	L . . . . .	. . . . .	7
M . . . . .	. . . . .	5:00 pm	M . . . . .	. . . . .	8
N . . . . .	. . . . .	5:30 pm	N . . . . .	. . . . .	9
O . . . . .	. . . . .	6:00 pm	O . . . . .	. . . . .	10
P . . . . .	. . . . .	6:30 pm	P . . . . .	. . . . .	11
Q . . . . .	. . . . .	7:00 pm	Q . . . . .	. . . . .	12
R . . . . .	. . . . .	7:30 pm	R . . . . .	. . . . .	13
S . . . . .	. . . . .	8:00 pm	S . . . . .	. . . . .	14
T . . . . .	. . . . .	8:30 pm	T . . . . .	. . . . .	15
U . . . . .	. . . . .	9:00 pm	U . . . . .	. . . . .	16
V . . . . .	. . . . .	10:00 pm	V . . . . .	. . . . .	17
W . . . . .	. . . . .	11:00 pm	W . . . . .	. . . . .	18
X . . . . .	. . . . .	12:00 pm	X . . . . .	. . . . .	20
Y . . . . .	. . . . .	4:00 am	Y . . . . .	. . . . .	22
Z . . . . .	. . . . .	5:00 am	Z . . . . .	. . . . .	24



Code	Days of the Week				Code	Days of the Week			
BA	Mon	Tues	Wed	Thurs	FA	Mon	Tues	Wed	Thurs
DB	Mon	Tues	Wed	Fri	FB	Mon	Tues	Wed	Thurs
DC	Mon	Tues	Wed	Sat	FC	Mon	Tues	Wed	Thurs
DD	Mon	Tues	Wed	Sun	FD	Mon	Tues	Wed	Fri
DE	Mon	Tues	Thurs	Fri	FE	Mon	Tues	Wed	Fri
DF	Mon	Tues	Thurs	Sat	FF	Mon	Tues	Wed	Sat
DG	Mon	Tues	Thurs	Sun	FG	Mon	Tues	Thurs	Fri
DH	Mon	Tues	Fri	Sat	FH	Mon	Tues	Thurs	Fri
DI	Mon	Tues	Fri	Sun	FI	Mon	Tues	Thurs	Sat
DJ	Mon	Tues	Sat	Sun	FJ	Mon	Tues	Fri	Sat
DK	Mon	Wed	Thurs	Fri	FK	Mon	Wed	Thurs	Sat
DL	Mon	Wed	Thurs	Sat	FL	Mon	Wed	Thurs	Sun
DM	Mon	Wed	Thurs	Sun	FM	Mon	Wed	Thurs	Sun
DN	Mon	Wed	Fri	Sat	FN	Mon	Wed	Fri	Sat
DO	Mon	Wed	Fri	Sun	FO	Mon	Thurs	Sat	Sun
DP	Mon	Wed	Sat	Sun	FP	Tues	Wed	Thurs	Sat
DR	Mon	Thurs	Fri	Sun	FR	Tues	Wed	Thurs	Sun
DS	Mon	Thurs	Sat	Sun	FS	Tues	Wed	Fri	Sat
DT	Mon	Fri	Sat	Sun	FT	Tues	Thurs	Fri	Sat
					FU	Wed	Thurs	Fri	Sun
DU	Tues	Wed	Thurs	Fri	GA	Mon	Tues	Wed	Thurs
DV	Tues	Wed	Thurs	Sat	GB	Mon	Tues	Wed	Thurs
DW	Tues	Wed	Thurs	Sun	GC	Mon	Tues	Wed	Thurs
DX	Tues	Wed	Fri	Sat	GD	Mon	Tues	Wed	Fri
DY	Tues	Wed	Fri	Sun	GE	Mon	Tues	Thurs	Sat
DZ	Tues	Wed	Sat	Sun	GF	Mon	Wed	Thurs	Sat
EA	Tues	Thurs	Fri	Sat	GG	Tues	Wed	Thurs	Sat
EB	Tues	Thurs	Fri	Sun					
EC	Tues	Thurs	Sat	Sun					
ED	Tues	Fri	Sat	Sun	HA	Mon	Tues	Wed	Thurs
EE	Wed	Thurs	Fri	Sat					
EF	Wed	Thurs	Fri	Sun					
EG	Wed	Thurs	Sat	Sun					
EH	Wed	Fri	Sat	Sun					
EI	Thurs	Fri	Sat	Sun					

## COMPENSATION CARD FORMAT

NOTE: Create one card for each Faculty Member. The social security number must match the social security number on the instruction card.

<u>Card Column</u>		<u>Description</u>
1	Institutional Code	1. University of Utah 2. Utah State University 3. Weber State College 4. College of Southern Utah 5. College of Eastern Utah 6. Snow College 7. Dixie College 8. Brigham Young University 9. Westminster College S. Utah Technical College at Salt Lake City P. Utah Technical College at Provo
2 thru 10	Social Security Number	Same as Column 2 thru 10 in the instruction card.
11	Quarter	Same as Column 11 in the instruction card.
12	Degree	Show highest degree earned. B - Bachelor M - Master D - Doctor N - No Degree
13 and 14	State Where Degree Was Earned	Use standard two-character post office alphabetic abbreviation, see page 3; use zz if other than U.S.
15	Rank	1. Professor, Distinguished Prof. 2. Associate 3. Assistant 4. Instructor, Special Instructor, Clinical Instructor 5. Lecturer 6. Teaching Assistant 9. Other
16	Sex	M - Male F - Female
17 and 18	State Where Born	Use standard two-character Post Office alphabetic abbreviations. See page 3. Use zz if other than U. S.

<u>Card Column</u>		<u>Description</u>
19 and 20	Year Born	Columns 19 and 20 numeric year, i.e., 1904 = 04 1918 = 18 1934 = 34 1941 = 41
21 and 22	Years of Service	Indicate the number of years, each faculty member has worked at your institution. If the number is 5, record it as 05. If the number has been 11 record it as 11.
23	Contract Term	List the term of the contract (mos.) for example: 3 - three month contract 6 - six month contract 9 - nine month contract 11 - eleven month contract (eleven punch - one position) 12 - twelve month contract (twelve punch - one position) N - Faculty Not Paid, i.e. military personnel, federal collaborator, other unpaid instruction 0 - Other (If none of the above number "0")
24 thru 28	Basic Contract Salary	This would include the basic contract salary only. Any additional compensation above the contract should be listed in Columns 29 thru 31.
29 thru 31	Basic Contract F.T.E.	If basic contract is 1.00 F.T.E. for instruction enter 100. If it is less than 1.00 F.T.E. show the appropriate percentage as a decimal equivalent. For example 50% would be shown as .50 F.T.E. 1.00 F.T.E. for faculty is considered to be full time for 9 months.
32 thru 79	Other Compensation	Include here the compensation and F.T.E. included in columns 29 thru 31.
80	Card I.D.	This card code will always be "3".

## FACULTY SERVICE CARD LAYOUT

NOTE: Complete one card for each faculty member.

<u>Card Column</u>		<u>Description</u>
1	Institutional Code	1. University of Utah 2. Utah State University 3. Weber State College 4. College of Southern Utah 5. College of Eastern Utah 6. Snow College 7. Dixie College 8. Brigham Young University 9. Westminster College S. Utah Technical College at Salt Lake City P. Utah Technical College at Provo
2 thru 10	Social Security Number	Same as Column 2 thru 10 in the Instruction Card.
11	Quarter	Same as Column 11 in the Instruction Card.
12 thru 29	Instructor's Name	Surname to start in extreme lefthand position of field, Column 13, if name exceeds 13 position truncate: First Initial, Column 25 Second Initial, Column 26 (If none--leave blank)
30 thru 50	Percent Allocation of Basic Contract Time or Effort	List at nearest full percentage, Leave unused spaces at left of field, for example: --9 -15 -90 100
30 thru 32	Instruction	Include classroom teaching and preparation, the teacher's counseling with students, thesis supervision, and formally assigned research or writing not connected with sponsored research projects. (Would not include amounts listed under 66 thru 71 below)

<u>Card Column</u>			<u>Description</u>
33 thru 35	General Administration		Include time or effort spent in the general executive and administrative functions of the educational institution which does not relate solely to any major division of the institution such as instruction, organized research, student services, etc. The duties of members of the professional staff whose academic appointments or formal assignments require the performance of such administrative work in addition to teaching should include that portion of their time or effort spent in these administrative assignments as general administration.
36 thru 38	Departmental Administration		Include in this category the portion of time or effort of the staff member spent in departmental administration or supporting service operations. Include time or effort of deans, department chairmen, associate deans or other heads of colleges, schools, departments or divisions not otherwise allocated. The time or effort of other members of the professional staff whose academic appointments or formal assignments require the performance of such administrative work should also be included.
39 thru 41	Institutional Cost Sharing		Include here that portion of faculty member's time or effort which is assigned to a sponsored research project but which is not charged to that research project.
42 thru 44	Grants, Grantors (Sponsored Research)		Include in this category that portion of the faculty member's time or effort which is spent in doing research paid from the contract or grant of the Federal Government or other sponsoring agency and included as part of the faculty member's regular contract salary.
45 thru 47	Other		Include in this category time spent in other duties of faculty members not provided for in columns 30 thru 44.

B-16

Card  
Column

Description

48 thru 50

Total

The detail in columns 30 thru 47 should equal the percent of full time to be listed in columns 48 thru 50. A full time, nine month academic year is 100 percent; half time would be 50 percent, etc.

51 thru 79

Blank

Do not punch

80

Card I.D.

This card code will always be "2."

## THE STATE CODES

ALABAMA	AL	NEBRASKA	NB
ALASKA	AK	NEVADA	NV
ARIZONA	AZ	NEW HAMPSHIRE	NH
ARKANSAS	AR	NEW JERSEY	NJ
CALIFORNIA	CA	NEW MEXICO	NM
COLORADO	CO	NEW YORK	NY
CONNECTICUT	CT	NORTH CAROLINA	NC
DELAWARE	DE	NORTH DAKOTA	ND
DISTRICT OF COLUMBIA	DC	OHIO	OH
FLORIDA	FL	OKLAHOMA	OK
GEORGIA	GA	OREGON	OR
HAWAII	HI	PENNSYLVANIA	PA
ILLINOIS	IL	RHODE ISLAND	RI
INDIANA	IN	SOUTH CAROLINA	SC
IOWA	IA	SOUTH DAKOTA	SD
KANSAS	KS	TENNESSEE	TN
KENTUCKY	KY	TEXAS	TX
LOUISIANA	LA	UTAH	UT
MAINE	ME	VERMONT	VT
MARYLAND	MD	VIRGINIA	VA
MASSACHUSETTS	MA	WASHINGTON	WA
MICHIGAN	MI	WEST VIRGINIA	WV
MINNESOTA	MN	WISCONSIN	WI
MISSISSIPPI	MS	WYOMING	WY
MISSOURI	MO		
MONTANA	MT		

## OTHER U.S.

PUERTO RICO	PR	AMERICAN SAMOA	AS
CANAL ZONE	CZ	GUAM	GU
OTHER U.S.	XX		

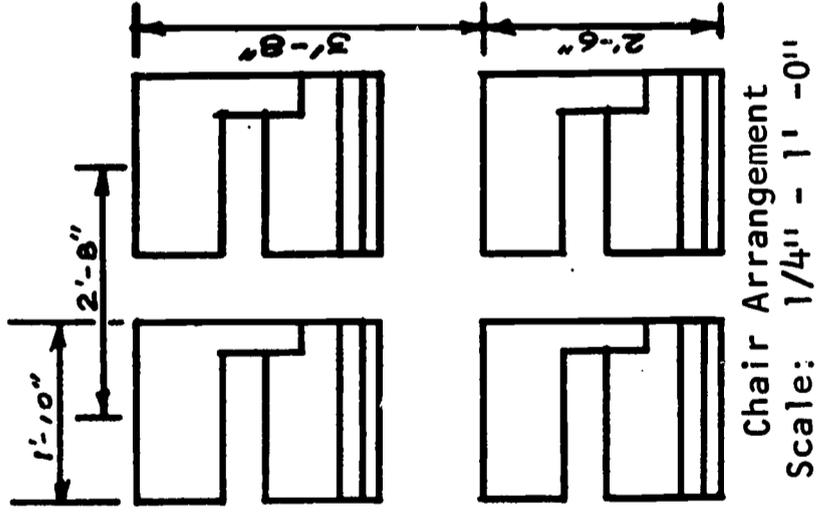
## FOREIGN CODES

CANADA	ZC	ALL OTHER FOREIGN	ZZ
--------	----	-------------------	----

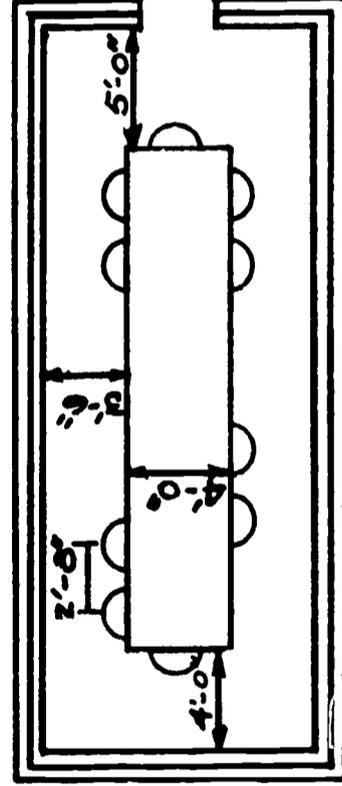
OPTIMUM SEATING SCHEDULE FOR GENERAL CLASSROOM AMPHITHEATER  
LECTURE HALL AND SEMINARS

B-18

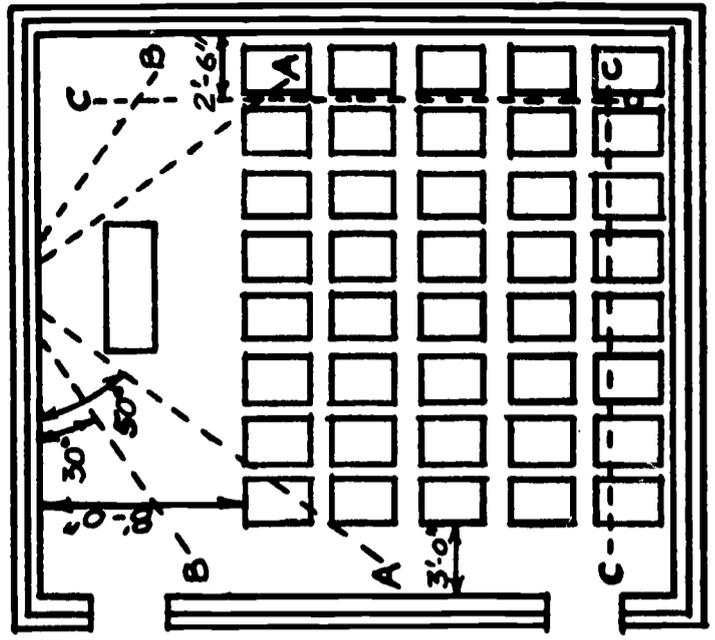
SEATING SCALE ROOM WIDTH	SEATING SCALE ROOM WIDTH
8'-0"	42'-2"
10'-10"	39'-6"
12'-10"	36'-10"
15'-6"	34'-2"
18'-2"	31'-6"
20'-10"	28'-10"
23'-6"	26'-2"
26'-2"	23'-6"
28'-10"	20'-10"
31'-6"	18'-2"
34'-2"	15'-6"
36'-10"	12'-10"
39'-6"	10'-2"
42'-2"	7'-6"
44'-10"	4'-10"



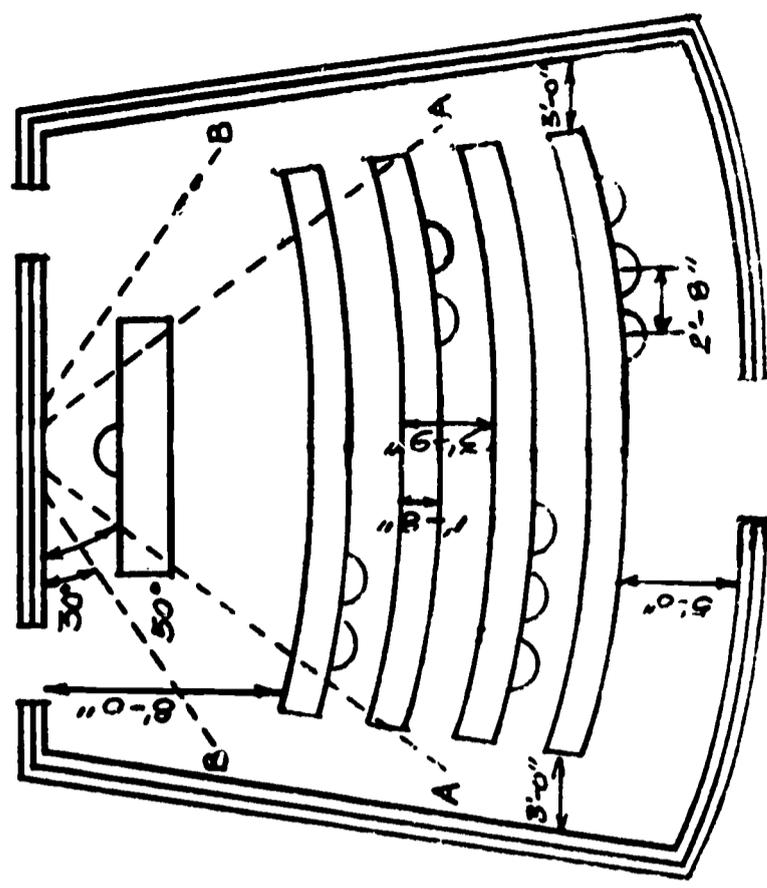
Chair Arrangement  
Scale: 1/4" - 1' - 0"



Seminar Seating Arrangement  
Scale: 1" - 10' - 0"



Room Seating Arrangement  
Scale: 1" - 10' - 0"



Amphitheater Seating Arrangement  
Scale: 1" - 10' - 0"

## APPENDIX C

## DEFINITIONS

Accrual Basis - The basis of accounting and reporting under which revenues are reported when they become due, even though received in a subsequent fiscal period; and expenditures are reported for the cost of all materials received and services rendered to an institution even though payments for them may not have been made as of the date of the financial report. The terms revenues and expenditures are used in the accrual basis of accounting and reporting.

Acting Instructor - Mature persons with demonstrated competence and outstanding teaching performance who are not working for advanced degrees and whose appointment will be approved by the Dean and Academic Vice President, but not by the Board of Regents. They will have faculty tuition privileges.

Auxiliary Enterprises - An entity which exists to furnish a service to students, faculty, or staff, and which charges a fee that is directly related to, although not necessarily equal to, the cost of the service. The general public may incidentally be served in some auxiliary enterprises. Examples are: residence halls, food services, and student stores.

Balance Sheet - A statement showing financial position at a given time, disclosing assets, liabilities and fund balances for each fund group in balanced sections.

Current Funds - The operating funds as distinguished from other funds; either unrestricted, restricted, or designated.

Debt Service - All payments in connection with funds borrowed by an institution; for example: principal payments, interest charges, payments to sinking funds to ensure future principal and interest payments, payments to reserves to ensure proper upkeep and maintenance of the facilities, trustees' service charges, legal expenses, and other items related to indebtedness.

Dedicated Credits - Revenue, the expenditure of which is restricted to specified activities and which is appropriated by provisions of law to the department, institution, or agency which assessed the said revenue to be expended for the said specified activities.

Fellowships - Financial assistance awarded primarily on the basis of academic achievement and vocational and professional objectives. Fellowships are generally awarded to graduate or post graduate students. Recipients of fellowships are not required to render service to the institution as a consideration of their awards, not are they required to repay them. The term includes awards intended to advance a certain field of knowledge or scientific endeavor of special interest to the donors.

Fund - An accounting entity established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The term includes assets, liabilities, revenues, and expenditures, receipts and disbursements, and balances. This is to be contrasted with other usages in which the term refers either to a sum of money or other resources, or to the stewardship or accountability of the institution. In the plural, the term designates a fund group.

Grants-In-Aid - Financial assistance awarded primarily on the basis of financial need, with academic achievement and other factors being secondary. Recipients of grants-in-aid are not required to render service to the institution as a consideration of their awards, nor are they required to repay them.

Instruction - The methodical imparting of knowledge, through an active process involving teachers and students, resulting in formal credit toward an academic degree.

Modified Accrual Basis - A method of providing for major accruals such as accounts receivable and accounts payable, but which ignores minor allocation of prepaid expense, such as insurance premiums, to subsequent accounting periods.

Research - Critical and exhaustive investigation or experimentation having for its aim the discovery of new facts and their correct interpretation, the revision of accepted conclusions, theories or laws in the light of newly discovered facts or the practical application of such new or revised conclusions, theories, or laws, including the training of students through such investigation or experimentation.

Research Assistant - Ordinarily graduate students who are appointed to participate in research programs, but who may serve occasionally as an assistant or instructor in laboratory sections.

Research Associate - Full time research appointees who have normally served as research assistants. They have faculty tuition privileges.

Revolving Fund - A fund provided to carry out a cycle of operations. The amounts expended from the fund are restored thereto from earnings from operations or by transfers from other funds, so that it is always intact, either in the form of cash, receivables, inventory, or other assets.

Sales and Services of Educational Departments - The incidental income of educational departments resulting from services performed, sales of publications and similar activities.

Scholarships - Financial assistance awarded primarily on the basis of academic achievement and vocational and professional objectives. Scholarships are generally awarded for the purpose of aiding scholars regardless of their fields of academic work. Usually recipients are not required to render service to the institution as a consideration of their awards, nor are they required to repay them.

Service Enterprises - An entity which provides a service to the various divisions of an institution, which service might be purchased from commercial sources, but which, for reasons of convenience, cost, or control, is more effectively provided through a unit of the institution. Charges to users are determined by the costs of the services rendered.

Services to the Public - Those educational activities of the institution which are neither Instruction or Research as defined and which primarily serve a clientele other than the institutions' own staff and degree-credit students are conceived in this analytic framework to constitute the primary function Services to the Public.

Teaching Assistant - Ordinarily graduate students working for advanced degrees with responsibility for instructing freshmen or elementary level courses, including full responsibility for classes, or instructing laboratory, recitation, or quiz sections, and for determining grades.

Teaching Associate - Graduate students who ordinarily will have completed course work substantially beyond the M.A. level and will have had at least two full academic years' experience as an outstanding teacher, and who are capable of teaching classes beyond the freshman or elementary level. Their appointment shall be approved by the Dean and Academic Vice President, and they will have faculty tuition privileges.

Teaching Intern - Either graduate or undergraduate senior students whose duties consist primarily of reading papers and examinations, proctoring examinations, taking attendance, preparing laboratory materials, etc. but excluding classroom instruction and responsibility for making course grades.

Work Program - A plan of the work proposed to be done during a particular period by a department or other agency. The work program is useful both in planning and in executing the budget since it provides a basis for making expenditure estimates. The program usually contains not only estimates of proposed work but also data concerning work done in preceding years on which the estimates are partly based.

Working Capital - A portion of the balance or unrestricted current funds set aside as a reserve to recognize the fact that a part of the unrestricted current funds assets have been utilized to finance receivables, inventories, and similar items and thus are not available for allocation to other uses.

Working Scholarships - Financial assistance requiring the performance of service to the institution as a consideration of the award. Specific types are described by appropriate terms; for example: teaching fellowships, graduate assistantships, research fellowships, service scholarships.

A P P E N D I X D

ILLUSTRATIVE CHART OF ACCOUNTS

<u>Appendix</u>	<u>Title</u>	<u>Page</u>
D	Revenue	D-1
D	Expenditures	D-10
D	Balance Sheet Accounts	D-47

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT GENERAL FUND  
REVENUE

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Educational and General</u>								
<u>Student Tuition and Fees</u>								
Registration	1	01	000	00	00		0000	001
Registration - Refunds	1	01	000	00	00		0000	002
Resident Tuition *	1	01	000	00	00		0000	003
Resident Tuition - Refunds	1	01	000	00	00		0000	004
Non-Resident Tuition	1	01	000	00	00		0000	005
Non-Resident Tuition - Refunds	1	01	000	00	00		0000	006
Evening Class Registration	1	01	000	00	00		0000	007
Refunds - Evening Class Registration	1	01	000	00	00		0000	008
Summer School Registration	1	01	000	00	00		0000	009
Refunds - Summer School Registration	1	01	000	00	00		0000	010
Student Teaching Fees	1	01	000	00	00		0000	011
Excess Hours Registration	1	01	000	00	00		0000	012
Late Registration	1	01	000	00	00		0000	013
Change in Registration	1	01	000	00	00		0000	014
Private Music Fees	1	01	000	00	00		0000	015
Doctor of Philosophy Fees	1	01	000	00	00		0000	016
Transcripts of Credits	1	01	000	00	00		0000	017
Breakage Coupons	1	01	000	00	00		0000	018
Admissions Fee	1	01	000	00	00		0000	019

\* Could record by quarter

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT GENERAL FUND  
REVENUE

<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Educational and General</u>							
<u>State Appropriations</u>							
1	02	001	00	00		0000	040
General Operations							
Geological and Mineralogical							
Survey							
1	02	002	00	00		0000	041
Educational T.V.							
1	02	003	00	00		0000	042
Extension Division							
1	02	004	00	00		0000	043
Center For Economic Development							
1	02	005	00	00		0000	044
Experiment Station							
1	02	006	00	00		0000	045
Ecology Center							
1	02	009	00	00		0000	046
Research Grants							
1	02	010	00	00		0000	047
Training Grants							
1	02	011	00	00		0000	048
Water Laboratory							
1	02	016	00	00		0000	049
<u>Uniform School Fund*</u>							
<u>Federal Appropriations</u>							
2	03	101	00	00		0000	050
Experiment Station							
2	03	103	00	00		0000	051
Extension Division							
General Operations - Life and							
Physical Science							
2	03	109	00	00		0000	052

\* Classify under separately budgeted research

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT GENERAL FUND  
REVENUE

<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	Self Check <u>Digit</u>	<u>Project</u>	<u>Object</u>
1	04	001	00	00		0000	060

Educational and General  
Endowment Income  
Land Grant Interest

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT GENERAL FUND  
REVENUE

<u>Education and General Gifts</u>	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
Business Concerns	2	05	600	00	00		0000	070
Associations*	2	05	800	00	00		0000	071
Foundations	2	05	850	00	00		0000	072
Churches	2	05	992	00	00		0000	073
Fraternal Organizations	2	05	993	00	00		0000	074
Other	2	05	999	00	00		0000	075

\* Alumni as a group overlaps business concerns, fraternal organizations, etc.

(1) Individual projects should be coded with same number used to identify expenditures, except for object code.

Recovery of Indirect Costs -

Sponsored Programs

Libraries	1	06	001	00	00		0000	080
Student Services	1	06	001	00	00		0000	081
Operation and Maintenance of Physiological Plant	1	06	001	00	00		0000	082
General Administration	1	06	001	00	00		0000	083
General Institutional Expense	1	06	001	00	00		0000	084
Departmental Administration	1	06	001	00	00		0000	085
Usage Allowance - Building	1	06	001	00	00		0000	086
Usage Allowance - Equipment	1	06	001	00	00		0000	087

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT GENERAL FUND  
REVENUE

<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
1	07	001	01	01		0000	090
1	07	001	03	01		0000	091
1	07	001	06	03		0000	092
1	07	001	07	01		0000	093
1	07	001	21	01		0000	094
1	07	001	27	13		0000	095
1	07	001	30	19		0000	096
1	07	001	30	19		0000	097

Educational and General  
Sales and Services of Educational  
Departments  
 Agricultural Products  
 College of Educational Syllabus  
 Audio Visual Aids (Instructional  
 Departments)  
 Pharmacy Immunizations  
 Medical School Patient Fees  
 Counseling Center Examinations  
 Catalog Sales  
 Class Schedule Sales

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT GENERAL FUND  
REVENUE

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Educational and General</u>								
<u>Other Sources</u>								
Parking Decals	1	08	001	00	00		0000	100
Locker Rental	1	08	001	00	00		0000	101
Microscope Rental	1	08	001	00	00		0000	102
Sale of Salvage	1	08	001	00	00		0000	103
Library Fines	1	08	001	00	00		0000	104
Building Rentals	1	08	001	00	00		0000	105
Pay Telephone Commissions	1	08	001	00	00		0000	106
T.I.A.A. Refunds	1	08	001	00	00		0000	107
Conferences and Institutes	1	08	001	00	00		0000	108
Lecture Series	1	08	001	00	00		0000	109
Entertainment and Art Series	1	08	001	00	00		0000	110
Dance Costume Rentals	1	08	001	00	00		0000	111
Piano Rentals	1	08	001	00	00		0000	112
Workshops	1	08	001	00	00		0000	113
Short Courses	1	08	001	00	00		0000	114
Auxiliary Enterprise Profits	1	08	001	00	00		0000	115

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT FUNDS  
REVENUE DIRECTLY IDENTIFIABLE WITH EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	Self Check <u>Digit</u>	<u>Project</u>	<u>Object</u>
<u>Organized Activities Relating to</u>								
<u>Educational Departments</u>								
Creamery Sales	1	12	001	01	37		0000	130
Civil Engineering - Summer Camp	1	12	001	04	05		0000	131
Pharmacy Apothecary Sales	1	12	001	07	27		0000	132
Audio Visual Bureau	1	12	001	16	21		0000	133
Auto-Body and Fender	4*	12	001	19	01		0000	134
Auto-Mechanics	4	12	001	19	03		0000	135
Auto-Service	4	12	001	19	05		0000	136
Carpentry	4	12	001	19	07		0000	137
Cosmetology	4	12	001	19	09		0000	138
Electronics	4	12	001	19	11		0000	139

\* May be of such nature that institution should not include in general fund.

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT FUNDS  
REVENUE DIRECTLY IDENTIFIABLE WITH EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Student Aid</u>								
<u>Fee Waivers</u>								
Resident Tuition	1	25	001	00	00		2001	140
Non-Resident Tuition	1	25	001	00	00		2006	141
Dependents of Deceased World War II Veterans	1	25	001	00	00		2011	142
<u>Scholarships</u>								
Normal - Education	1	25	001	00	00		2016	143
<u>Endowment Income</u>								
D. R. Jackling Fund	2	25	908	00	00		2021	144
Should be coded with same account number as used for expenditures except that ob- ject code will change								
<u>Gifts</u>								
D. D. Adams	2	25	902	00	00		2026	145
Should be coded with same account number as used for expenditures, except that object code will change								
<u>Fellowships</u>								
Office of Education	2	25	151	00	00		2031	146
National Institutes of Health	2	25	155	00	00		2036	146
<u>Scholarships</u>								
National Science Foundation	2	25	205	00	00		2041	147
Ford Foundation	2	25	831	00	00		2046	147

ILLUSTRATIVE CHART OF ACCOUNTS  
CURRENT FUNDS  
REVENUE DIRECTLY IDENTIFIABLE WITH EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Service Enterprises (1)</u>								
Printing Services	4	81	001	91	01		0000	150
Central Stores	4	81	001	91	03		0000	151
Photographers Bureau	4	81	001	91	05		0000	152
Art Services	4	81	001	91	07		0000	153
Media Center	4	81	001	91	09		0000	154
Carpenter Shop	4	81	001	91	11		0000	155
Machine Shop	4	81	001	91	13		0000	156
Glassblowing Shop	4	81	001	91	15		0000	157
<u>Auxiliary Enterprises (2)</u>								
Bookstore	4	86	001	81	01		0000	180
Food Services	4	86	001	82	01		0000	181
Housing	4	86	001	83	01		0000	182
Union Building	4	86	001	84	01		0000	183

(1) If department is primary consideration it is a service enterprise.

(2) If student is primary consideration it is an auxiliary enterprise.

(3) Net from PROFIT Company<sup>(4)</sup> shown as income for Union and Housing.

(4) Catering Company.

Note: Associated students should be set up under Agency Fund.

ILLUSTRATIVE CHART OF ACCOUNTS

EXPENDITURES

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Instruction and Departmental Research</u>								
<u>College of Business</u>								
Dean's Office	1	11	001	02	01		0000	000
Accounting	1	11	001	02	03		0000	000
Business Administration	1	11	001	02	04		0000	000
<u>Bureau of Business and Economic</u>								
Research	1	11	001	02	05		0000	000
Economics	1	11	001	02	06		0000	000
Management	1	11	001	02	07		0000	000
Marketing	1	11	001	02	09		0000	000
<u>College of Education</u>								
Dean's Office	1	11	001	03	01		0000	000
Educational Administration	1	11	001	03	03		0000	000
Educational Psychology	1	11	001	03	04		0000	000
Elementary Education	1	11	001	03	05		0000	000
Health, Physical Education, Recreation	1	11	001	03	07		0000	000
Secondary Education	1	11	001	03	15		0000	000
Special Education	1	11	001	03	17		0000	000
<u>College of Engineering</u>								
Dean's Office	1	11	001	04	01		0000	000
Civil Engineering	1	11	001	04	05		0000	000
Electrical Engineering	1	11	001	04	07		0000	000
Mechanical Engineering	1	11	001	04	11		0000	000
<u>College of Humanities and Arts</u>								
Dean's Office	1	11	001	06	01		0000	000
Art	1	11	001	06	03		0000	000
English	1	11	001	06	07		0000	000
Journalism	1	11	001	06	09		0000	000
Languages	1	11	001	06	13		0000	000
Music	1	11	001	06	15		0000	000
Speech	1	11	001	06	19		0000	000
Speech and Hearing	1	11	001	06	20		0000	000
Theatre	1	11	001	06	21		0000	000

Note: Refer to object codes in Appendix. Each department will have several object codes used in conjunction with their account number.

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND EXPENDITURES

<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Instruction and Departmental Research</u>							
<u>College of Pharmacy</u>							
	1	11	001	07	01	0000	000
	1	11	001	07	03	0000	000
	1	11	001	07	05	0000	000
<u>College of Science</u>							
	1	11	001	08	01	0000	000
	1	11	001	08	05	0000	000
	1	11	001	08	06	0000	000
	1	11	001	08	07	0000	000
	1	11	001	08	09	0000	000
	1	11	001	08	13	0000	000
	1	11	001	08	15	0000	000
	1	11	001	08	17	0000	000
	1	11	001	08	19	0000	000



ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND EXPENDITURES

<u>Organized Activities Related to</u>	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Educational Departments</u>								
<u>College of Education</u>								
Training School	1	12	001	03	41		0000	000
<u>College of Engineering</u>								
Civil Engineering Summer Camp	1	12	001	04	21		0000	000
<u>College of Humanities and Arts</u>								
Art Gallery	1	12	001	06	43		0000	000
<u>College of Pharmacy</u>								
Apothecary	1	12	001	07	27		0000	000
<u>College of Science</u>								
Psychology Testing Laboratory	1	12	001	08	45		0000	000
<u>Other Organizational Units</u>								
Television Station	1	12	001	24	11		0000	000

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Extension and Public Services</u>								
Dean's Office	1	17	001	22	01		0000	000
Administration	1	17	001	22	03		0000	000
Evening Classes								
On Campus	1	17	001	22	06		0000	000
Off Campus	1	17	001	22	09		0000	000
Correspondence Study	1	17	001	22	12		0000	000
Adult Education								
Credit Classes	1	17	001	22	15		0000	000
Noncredit Classes	1	17	001	22	18		0000	000
<u>Libraries</u>								
Administration	1	18	001	26	01		0000	000
Monographs	1	18	001	26	03		0000	000
Periodicals	1	18	001	26	05		0000	000
Books	1	18	001	26	07		0000	000
Continuations	1	18	001	26	09		0000	000
Charge to Other Funds	1	18	001	26	99		0000	697
<u>Student Services</u>								
Dean of Students	1	19	001	27	03		0000	000
Dean of Women	1	19	001	27	07		0000	000
Dean of Admissions	1	19	001	27	09		0000	000
Registrar	1	19	001	27	11		0000	000
Counseling	1	19	001	27	13		0000	000
Student Health Service	1	19	001	27	15		0000	000
Admissions	1	19	001	27	17		0000	000
Financial Aids	1	19	001	27	19		0000	000
Student Relations	1	19	001	27	21		0000	000
Charge to Other Funds	1	19	001	27	99		0000	697

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Operation and Maintenance of Physical Plant</u>								
Director of Physical Plant	1	20	001	28	01		0000	000
Custodial Services	1	20	001	28	03		0000	000
Building Maintenance and Repairs	1	20	001	28	05		0000	000
Grounds	1	20	001	28	07		0000	000
Police and Watchmen	1	20	001	28	09		0000	000
Heat	1	20	001	28	11		0000	000
Power	1	20	001	28	13		0000	000
Water	1	20	001	28	15		0000	000
Charge to Other Funds	1	20	001	28	99		0000	697
<u>General Administration</u>								
Governing Board	1	21	001	29	01		0000	000
President's Office	1	21	001	29	03		0000	000
Academic Vice President	1	21	001	29	05		0000	000
Business Vice President	1	21	001	29	07		0000	000
Controller's Office	1	21	001	29	09		0000	000
Budget Office	1	21	001	29	11		0000	000
Personnel Office	1	21	001	29	13		0000	000
Purchasing Office	1	21	001	29	15		0000	000
Charge to Other Funds	1	21	001	29	99		0000	697
<u>General Institutional Expense</u>								
Telephone Switchboard	1	22	001	30	05		0000	000
Membership Fees	1	22	001	30	07		0000	000
Insurance Premiums	1	22	001	30	09		0000	515
Mail Delivery	1	22	001	30	11		0000	000
Alumni Office	1	22	001	30	13		0000	000
Development Office	1	22	001	30	15		0000	000
Information and Public Relations	1	22	001	30	17		0000	000

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>General Institutional Expense (Con't.)</u>								
Catalogs	1	22	001	30	19		0000	000
Commencement	1	22	001	30	21		0000	000
Institutional Studies	1	22	001	30	23		0000	000
Diplomas	1	22	001	30	25		0000	000
Charge to Other Funds	1	22	001	30	99		0000	697
<u>Student Aid</u>								
<u>Remission Tuition and Fees</u>								
Resident Student Waivers	1	25	001	30	51		1001	000
Non-Resident Student Waivers	1	25	001	30	51		1006	000
Veteran's Widows and Children	1	25	001	30	51		1011	000
<u>Scholarships</u>								
Normal Scholarships	1	25	001	30	56		1016	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Sponsored Research</u>								
<u>College of Business and Social Science</u>								
<u>Bureau of Business and Economic Re- search</u>								
Public Resources Cooperative Studies	2	13	220	02	05		1001	000
Inter-Relationships of Utah Industries	2	13	408	02	05		1001	000
Analysis of Outdoor Recreation and Tourism	2	13	408	02	05		1006	000
Economic Effects of Water Allocation Among Alternate Industrial Uses	2	13	429	02	05		1016	000
<u>Economics</u>								
Property Tax Assessment Study in Utah	2	13	401	02	06		1001	000
Analysis of Three Wasatch Front Metro- politan Areas in Utah	2	13	431	02	06		1001	000
<u>College of Education</u>								
<u>Educational Psychology</u>								
Relationships Between Teacher Charac- teristics and Changes in Pupil Be- havior	2	13	151	03	04		1001	000
Studies in Instructional Procedures	2	13	151	03	04		1006	000
Evaluative Teaching Strategies in Social Studies	2	13	151	03	04		1011	000
An Analysis of Educational Needs of Youths in Utah	2	13	408	03	04		1011	000
Study on Affective Behavior	2	13	845	03	04		1001	000
<u>College of Engineering</u>								
<u>Civil Engineering</u>								
Effects on Local Air Circulations In Valley Basins	2	13	205	04	05		1001	000

D-16

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Mechanical Engineering</u>								
Rocks in One-Dimensional Static Compression	2	13	131	04	11		1001	000
The Development of Prediction Tech- niques for Blunt-Body Aero-Dynamic Characteristics	2	13	135	04	11		1001	000
Triaxial Compression Tests of Intact and Fractured Rocks	2	13	899	04	11		1001	000
<u>College of Humanities and Arts</u>								
<u>Speech and Hearing</u>								
A Longitudinal Study of Swallowing in Children	2	13	153	06	19		1001	000
<u>College of Science</u>								
<u>Biology</u>								
Ecology and Life History Study	2	13	100	08	06		1001	000
Arbovirus Epidemiology	2	13	133	08	06		1001	000
Physiology of Hibernating Mammals	2	13	153	08	06		1031	000
Control of Insect Vectors on Water- fowl Marshes	2	13	153	08	06		1036	000
Metabolism of Sperm and the Cumulus Cells of Eggs	2	13	153	08	06		1041	000
Studies of Replication of Small Chromosomes	2	13	153	08	06		1046	000
The Effects of Ozone on Plant Metabo- lism	2	13	153	08	06		1051	000
Radiation Effects on Plants	2	13	201	08	06		1001	000
Ionic Balance and Osmotic Adjustments in Halophytes	2	13	205	08	06		1006	000
The Higher Classification of Ephemer- optera	2	13	205	08	06		1011	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Chemistry</u>								
Study of Metal Flourine Complexes	2	13	131	08	09		1006	000
Synthesis of Potential Anti-viral, Anti-cancer Purine Nucleosides	2	13	153	08	09		1056	000
Carbon 13-Magnetic Resonance Methods and Theory	2	13	153	08	09		1061	000
Indexing Diffraction Diagram of Or- ganic Powders	2	13	153	08	09		1066	000
Steroid Metabolism in Semen	2	13	153	08	09		1071	000
Surface Chemistry Phenomena	2	13	201	08	09		1006	000
Solvent Effects on Free Radical Re- actions	2	13	205	08	09		1016	000
Distribution of Classical Fluids of Hard Spheres	2	13	205	08	09		1021	000
Purchase of a High Resolution Mass Spectrometer	2	13	205	08	09		1026	000
Petroleum Research	2	13	803	08	09		1001	000
Fast Reactions in Solutions	2	13	803	08	09		1006	000
Magnetic Resonance	2	13	803	08	09		1011	000
<u>Mathematics</u>								
A Symptotic Behavior of Solutions of Second Order Ordinary Differential Equations	2	13	203	08	13		1001	000
Numerical Integration in the Complex Plan	2	13	205	08	13		1031	000
Surfaces in Euclidean Three Space	2	13	205	08	13		1036	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Physics</u>								
Wave Propagation in Solid State	2	13	133	08	15		1006	000
Plasmas								
Magnetic Resonance Study of Defects in Solids	2	13	201	08	15		1011	000
Theory of Metals and Ionic Crystals	2	13	205	08	15		1041	000
Cosmic Ray Particles	2	13	205	08	15		1046	000
Hyperfine Structure of Spectral Lines	2	13	205	08	15		1051	000
<u>Psychology</u>								
Parental Attitudes and Child-Parent Interaction Upon Remedial Reading Progress	2	13	151	08	17		1016	000
Limbic Stimulation as Reward and Conditional Stimulus	2	13	153	08	17		1006	000
Interval Concept Learning Process and Accuracy in Interpersonal Perception	2	13	153	08	17		1011	000
Measurement and Predictors of Physician Performance	2	13	153	08	17		1021	000
Conflict Under Conditions of Delayed Punishment	2	13	153	08	17		1026	000
National Research Conference on Creativity	2	13	840	08	17		1001	000

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUNDS EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Other Separately Budgeted Research</u>								
<u>College of Humanities and Arts</u>								
<u>Speech</u>								
Spoken Language Patterns of Gifted Children	2	14	051	06	19		1001	000
<u>College of Science</u>								
<u>Biology</u>								
Developmental Genetics of Flower Pigments in Mumulas	2	14	051	08	06		1006	000
Regulation of Body Temperature in Free-Living Aquatic Reptiles	2	14	051	08	06		1011	000
<u>Chemistry</u>								
The Formation of Nitrogen Gas Oxides by Transition Metal Complexes	2	14	051	08	09		1116	000
<u>Mathematics</u>								
Distinguished Research Professorship	2	14	051	08	13		1021	000
<u>Psychology</u>								
Brain Mechanisms Influencing Activity Reactivity Learning and Retention	2	14	051	08	17		1026	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project*</u>	<u>Object</u>
<u>Training Grants</u>								
<u>College of Business and Social Science</u>								
<u>Business Administration</u>								
MBA Program in England	2	15	131	02	04		1001	000
<u>Economics</u>								
Basic Training in Understanding								
Comtemporary Economic Problems	2	15	151	02	06		1001	000
<u>College of Education</u>								
<u>Elementary Education</u>								
Post Masters Traineeships for Train- ing Teachers of the Deaf	2	15	151	03	05		1011	000
Institutional Assistance Grant for a Prospective Teachers Program	2	15	151	03	05		1016	000
<u>Educational Psychology</u>								
Teaching Grant and Traineeships in the Field of Rehabilitation Counseling	2	15	198	03	06		1001	000
<u>College of Humanities and Arts</u> <u>English</u>								
Preparation for College Teaching	2	15	831	06	07		1001	000
<u>Speech and Hearing</u>								
Training Teachers of Speech and Hearing of Impaired Children	2	15	151	06	20		1026	000
Four Masters Level Fellowships for Training Teachers in Speech and Hearing	2	15	151	06	20		1031	000
Teaching and Traineeship Grant in Speech Pathology and Audiology	2	15	198	06	20		1003	000

\* Projects controlled by agency

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>College of Science</u>								
<u>Biology</u>								
Graduate Training Program in Genetics	2	15	153	08	06		1011	000
Training Program for Water Supply and Pollution Control	2	15	153	08	06		1016	000
In Service Institute in Earth Science for Secondary School Teachers	2	15	205	08	06		1006	000
<u>Mathematics</u>								
In Service Institute in Mathematics for Secondary School Teachers	2	15	205	08	13		1021	000
<u>More Than One Department</u>								
Academic Year Institute in Biology, Chemistry, Mathematics and Physics	2	15	205	08	14		1031	000
<u>Physics</u>								
Academic Year Institute for Secondary School Teachers	2	15	205	08	15		1026	000
<u>Psychology</u>								
Graduate Training Grant in Clinical Psychology	2	15	153	08	17		1001	000
Graduate Training Grant in Counseling Psychology	2	15	153	08	17		1006	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Other Sponsored Programs</u>								
<u>College of Business and Social Science</u>								
<u>Dean College of Business</u>								
Peace Corps Directors - Preplanning	2	16	293	02	01		1001	000
<u>Bureau of Business and Economic Research</u>								
<u>Institute for Employment Security</u>	2	16	271	02	05		1001	000
Personnel								
Business and Economic Research Special Project	2	16	994	02	05		1006	000
<u>College of Education</u>								
<u>Dean's Office</u>								
Ethiopian Project	2	16	291	03	01		1001	000
Ethiopian Technical Vocational Education	2	16	291	03	01		1006	000
Comprehensive Planning for State Education Agencies	2	16	450	03	01		1001	000
Leadership Training Program	2	16	994	03	01		1001	000
<u>Educational Administration</u>								
Short Term Institute for Advanced Study for Educational Media Specialists	2	16	151	03	03		1006	000
Head Start Child Development Center	2	16	608	03	03		1001	000
<u>College of Engineering</u>								
<u>Civil Engineering</u>								
Short Course in Detailed Instruction	2	16	432	04	05		1001	000
<u>Mechanical Engineering</u>								
Undergraduate Instructional Scientific Equipment	2	16	205	04	11		1016	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>College of Humanities and Arts</u> <u>English</u>								
NDEA Institute for Advanced Study	2	16	151	06	07		1021	000
<u>College of Science</u> <u>Biology</u>								
Aquatic Collection From Colorado River Basin	2	16	150	08	06		1001	000
Summer Institute in Radiobiology	2	16	201	08	06		1001	000
Summer Institute in Radiation Biology	2	16	205	08	06		1011	000
Junior Science and Humanities Sym- posium	2	16	399	08	06		1001	000
<u>Chemistry</u> Undergraduate Instructional Scientific Equipment	2	16	205	08	09		1001	000
<u>Psychology</u> Three Day National Research Confer- ence Architectural Psychology	2	16	807	08	17		1001	000
<u>Extension and Public Services</u> <u>Dean's Office</u>								
Visiting Choreographers of Modern Dance	2	16	841	22	01		1001	000
United Nations Model Assembly	2	16	849	22	01		1001	000

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED FUND EXPENDITURES

	<u>Func</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Student Aid</u>								
<u>Scholarships</u>								
Kennecott Copper Corporation Scholarship	2	25	602	30	61		1001	000
Rotary Club Scholarship	2	25	846	30	61		1001	000
A.M. Cannon Memorial Scholarship	2	25	902	30	61		1001	000
M.C. Kimball Scholarship	2	25	908	30	61		1001	000
G. Mather Scholarship	2	25	910	30	61		1001	000
R.N. Sears Scholarship	2	25	916	30	61		1001	000
Motor Board Scholarship	2	25	992	30	61		1001	000
<u>Fellowships</u>								
N.S.F. Graduate Program-5 Fellowships	2	25	205	30	66		1001	000
N.S.F. Regular Graduate Fellowship	2	25	205	30	66		1006	000
U.S. Steel Foundation Fellowship	2	25	606	30	66		1001	000
Dow Chemical Co. Fellowship	2	25	609	30	66		1001	000
Tobacco Industry Fellowship	2	25	610	30	66		1001	000
J.R. Park Teaching Fellowship	2	25	911	30	66		1001	000
<u>Prizes</u>								
Readers Digest Fund	2	25	612	30	71		1001	000

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUNDS

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
Bookstore								
<u>Merchandise</u>								
Sales	4	86	000	81	01		0000	151
Returns and Allowances	4	86	000	81	01		0000	152
Other Income	4	86	000	81	01		0000	190
Purchases	4	86	000	81	01		0000	192
Salaries	4	86	000	81	01		0000	228
Wages	4	86	000	81	01		0000	278
Payroll Taxes and Insurance	4	86	000	81	01		0000	300
Travel	4	86	000	81	01		0000	400
Freight	4	86	000	81	01		0000	603
Legal and Accounting - MAB Charges	4	86	000	81	01		0000	604
Advertising	4	86	000	81	01		0000	605
Insurance	4	86	000	81	01		0000	608
Heat, Power and Water	4	86	000	81	01		0000	609
Telephone and Telegraph	4	86	000	81	01		0000	610
Office Supplies and Expense	4	86	000	81	01		0000	611
Repairs, Maintenance and Parts	4	86	000	81	01		0000	614
Physical Plant Charges	4	86	000	81	01		0000	615
Cash Variations	4	86	000	81	01		0000	619
Pro-rata Share of Administrative and General Expense	4	86	000	81	01		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	81	01		0000	691
Miscellaneous Expense	4	86	000	81	01		0000	694
Equipment over \$50	4	86	000	81	01		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUNDS

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Bookstore</u>								
<u>Books</u>								
Sales	4	86	000	81	03		0000	151
Returns and Allowances	4	86	000	81	03		0000	152
Other Income	4	86	000	81	03		0000	190
Purchases	4	86	000	81	03		0000	192
Salaries	4	86	000	81	03		0000	228
Wages	4	86	000	81	03		0000	278
Payroll Taxes and Insurance	4	86	000	81	03		0000	300
Travel	4	86	000	81	03		0000	400
Freight	4	86	000	81	03		0000	603
Legal and Accounting MAB Charges	4	86	000	81	03		0000	604
Advertising	4	86	000	81	03		0000	605
Insurance	4	86	000	81	03		0000	608
Heat, Power and Water	4	86	000	81	03		0000	609
Telephone and Telegraph	4	86	000	81	03		0000	610
Office Supplies and Expense	4	86	000	81	03		0000	611
Repairs, Maintenance and Parts	4	86	000	81	03		0000	614
Physical Plant Charges	4	86	000	81	03		0000	615
Cash Variations	4	86	000	81	03		0000	619
Pro-rata Share of Administrative and General Expense	4	86	000	81	03		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	81	03		0000	691
Miscellaneous Expense	4	86	000	81	03		0000	694
Equipment Over \$50	4	86	000	81	03		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Food Service</u>								
<u>Cafeteria</u>								
Sales	4	86	000	82	01		0000	151
Purchases	4	86	000	82	01		0000	192
Salaries	4	86	000	82	01		0000	228
Wages	4	86	000	82	01		0000	278
Payroll Taxes and Insurance	4	86	000	82	01		0000	300
Travel Expense	4	86	000	82	01		0000	400
Legal and Accounting - MAB Charges	4	86	000	82	01		0000	604
Advertising	4	86	000	82	01		0000	605
Telephone and Telegraph	4	86	000	82	01		0000	610
Office Supplies and Expense	4	86	000	82	01		0000	611
Utensil Replacement	4	86	000	82	01		0000	613
Repairs, Maintenance and Parts	4	86	000	82	01		0000	614
Physical Plant Charges	4	86	000	82	01		0000	615
Supplies	4	86	000	82	01		0000	617
Laundry and Cleaning	4	86	000	82	01		0000	618
Cash Variations	4	86	000	82	01		0000	619
Pro-rata Share of Administrative and General Expense	4	86	000	82	01		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	82	01		0000	691
Miscellaneous Expense	4	86	000	82	01		0000	694
Equipment Over \$50	4	86	000	82	01		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
Food Service								
<u>Snack Bar</u>								
Sales	4	86	000	82	03		0000	151
Purchases	4	86	000	82	03		0000	192
Salaries	4	86	000	82	03		0000	228
Wages	4	86	000	82	03		0000	278
Payroll Taxes and Insurance	4	86	000	82	03		0000	300
Travel	4	86	000	82	03		0000	400
Legal and Accounting - MAB Charges	4	86	000	82	03		0000	604
Advertising	4	86	000	82	03		0000	605
Telephone and Telegraph	4	86	000	82	03		0000	610
Office Supplies and Expense	4	86	000	82	03		0000	611
Utensil Replacement	4	86	000	82	03		0000	613
Repairs, Maintenance and Parts	4	86	000	82	03		0000	614
Physical Plant Charges	4	86	000	82	03		0000	615
Supplies	4	86	000	82	03		0000	617
Laundry and Cleaning	4	86	000	82	03		0000	618
Cash Variations	4	86	000	82	03		0000	619
Pro-rata Share of Administrative and General Expense	4	86	000	82	03		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	82	03		0000	691
Miscellaneous Expense	4	86	000	82	03		0000	694
Equipment over \$50	4	86	000	82	03		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Food Service</u>								
<u>Vending Machines</u>								
Sales	4	86	000	82	05		0000	151
Purchases	4	86	000	82	05		0000	192
Salaries	4	86	000	82	05		0000	228
Wages	4	86	000	82	05		0000	278
Payroll Taxes and Insurance	4	86	000	82	05		0000	300
Travel	4	86	000	82	05		0000	400
Legal and Accounting - MAB Charges	4	86	000	82	05		0000	604
Advertising	4	86	000	82	05		0000	605
Telephone and Telegraph	4	86	000	82	05		0000	610
Office Supplies and Expense	4	86	000	82	05		0000	611
Repairs, Maintenance and Parts	4	86	000	82	05		0000	614
Physical Plant Charges	4	86	000	82	05		0000	615
Delivery Truck	4	86	000	82	05		0000	616
Supplies	4	86	000	82	05		0000	617
Laundry and Cleaning	4	86	000	82	05		0000	618
Cash Variations	4	86	000	82	05		0000	619
Pro-rata Share of Administrative and General Expense	4	86	000	82	05		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	82	05		0000	691
Miscellaneous Expense	4	86	000	82	05		0000	694
Equipment over \$50	4	86	000	82	05		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Student Housing</u>								
<u>Residence Halls</u>								
<u>A. Hall</u>								
Revenue - Rooms	4	86	000	83	01		0000	153
Revenue - Board	4	86	000	83	01		0000	154
Meals Expense	4	86	000	83	01		0000	163
Late Fees	4	86	000	83	01		0000	176
Damages	4	86	000	83	01		0000	177
Laundry and Dry Cleaning - Revenue	4	86	000	83	01		0000	178
Deposit Forfeits	4	86	000	83	01		0000	179
Miscellaneous Income	4	86	000	83	01		0000	190
Salaries	4	86	000	83	01		0000	228
Wages	4	86	000	83	01		0000	278
Payroll Taxes and Insurance	4	86	000	83	01		0000	300
Travel	4	86	000	83	01		0000	400
Legal and Accounting - MAB Charges	4	86	000	83	01		0000	604
Monitor Expense	4	86	000	83	01		0000	606
Telephone and Telegraph	4	86	000	83	01		0000	610
Office Supplies and Expense	4	86	000	83	01		0000	611
Repairs, Maintenance and Parts	4	86	000	83	01		0000	614
Physical Plant Charges	4	86	000	83	01		0000	615
Laundry and Cleaning Expense	4	86	000	83	01		0000	618
Cash Variations	4	86	000	83	01		0000	619
Janitorial Supplies	4	86	000	83	01		0000	620
Pro-rata Share of Administrative and General Expense	4	86	000	83	01		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	83	01		0000	691
Miscellaneous Expense	4	86	000	83	01		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Student Housing</u>								
<u>B. Hall</u>								
Revenue - Rooms	4	86	000	83	03		0000	153
Revenue - Board	4	86	000	83	03		0000	154
Meals Expense	4	86	000	83	03		0000	163
Late Fees	4	86	000	83	03		0000	176
Damages	4	86	000	83	03		0000	177
Laundry and Dry Cleaning - Revenue	4	86	000	83	03		0000	178
Deposit Forfeits	4	86	000	83	03		0000	179
Miscellaneous Income	4	86	000	83	03		0000	190
Salaries	4	86	000	83	03		0000	228
Wages	4	86	000	83	03		0000	278
Payroll Taxes and Insurance	4	86	000	83	03		0000	300
Travel	4	86	000	83	03		0000	400
Legal and Accounting - MAB Charges	4	86	000	83	03		0000	604
Monitor Expense	4	86	000	83	03		0000	606
Telephone and Telegraph	4	86	000	83	03		0000	610
Office Supplies and Expense	4	86	000	83	03		0000	611
Repairs, Maintenance and Parts	4	86	000	83	03		0000	614
Physical Plant Charges	4	86	000	83	03		0000	615
Laundry and Cleaning Expense	4	86	000	83	03		0000	618
Cash Variations	4	86	000	83	03		0000	619
Janitorial Supplies	4	86	000	83	03		0000	620
Pro-rata Share of Administrative and General Expense	4	86	000	83	03		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	83	03		0000	691
Miscellaneous Expense	4	86	000	83	03		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Student Housing</u>								
<u>C. Hall</u>								
Revenue - Rooms	4	86	000	83	05		0000	153
Revenue - Board	4	86	000	83	05		0000	154
Meals Expense	4	86	000	83	05		0000	163
Late Fees	4	86	000	83	05		0000	176
Damages	4	86	000	83	05		0000	177
Laundry and Dry Cleaning - Revenue	4	86	000	83	05		0000	178
Deposit Forfeits	4	86	000	83	05		0000	179
Miscellaneous Income	4	86	000	83	05		0000	190
Salaries	4	86	000	83	05		0000	228
Wages	4	86	000	83	05		0000	278
Payroll Taxes and Insurance	4	86	000	83	05		0000	300
Travel	4	86	000	83	05		0000	400
Legal and Accounting - MAB Charges	4	86	000	83	05		0000	604
Monitor Expense	4	86	000	83	05		0000	606
Telephone and Telegraph	4	86	000	83	05		0000	610
Office Supplies and Expense	4	86	000	83	05		0000	611
Repairs, Maintenance and Parts	4	86	000	83	05		0000	614
Physical Plant Charges	4	86	000	83	05		0000	615
Laundry and Cleaning Expense	4	86	000	83	05		0000	618
Cash Variations	4	86	000	83	05		0000	619
Janitorial Supplies	4	86	000	83	05		0000	620
Pro-rata Share of Administrative and General Expense	4	86	000	83	05		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	83	05		0000	691
Miscellaneous Expense	4	86	000	83	05		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Student Housing</u>								
<u>Married Student Housing</u>								
Tenant Sales and Services	4	86	000	83	07		0000	155
Late Fees	4	86	000	83	07		0000	176
Deposit Forfeits	4	86	000	83	07		0000	179
Rentals	4	86	000	83	07		0000	181
Miscellaneous Income	4	86	000	83	07		0000	190
Salaries	4	86	000	83	07		0000	228
Wages	4	86	000	83	07		0000	278
Payroll Taxes and Insurance	4	86	000	83	07		0000	300
Legal and Accounting	4	86	000	83	07		0000	604
Insurance	4	86	000	83	07		0000	608
Utilities	4	86	000	83	07		0000	609
Telephone and Telegraph	4	86	000	83	07		0000	610
Office Supplies and Expense	4	86	000	83	07		0000	611
Repairs, Maintenance and Parts	4	86	000	83	07		0000	614
Physical Plant Charges	4	86	000	83	07		0000	615
Cash Variations	4	86	000	83	07		0000	619
Pro-rata Share of Administrative and General Expense	4	86	000	83	07		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	83	07		0000	691
Miscellaneous Expense	4	86	000	83	07		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Union Building</u>								
<u>Rentals</u>								
Rental Support Fees	4	86	000	84	01		0000	157
Faculty Club Support	4	86	000	84	01		0000	158
Telephone Income	4	86	000	84	01		0000	180
Rental Income	4	86	000	84	01		0000	181
Salaries	4	86	000	84	01		0000	225
Wages	4	86	000	84	01		0000	278
Payroll Taxes and Insurance	4	86	000	84	01		0000	300
Renovations	4	86	000	84	01		0000	622
Rental Support Charges	4	86	000	84	01		0000	623
Pro-rata Share of Administrative and General Expense	4	86	000	84	01		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	84	01		0000	691
Miscellaneous Expense	4	86	000	84	01		0000	694
Equipment over \$50	4	86	000	84	01		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Union Building</u>								
<u>Bowling</u>								
Bowling Income - Open	4	86	000	84	03		0001	159
Bowling Income - League	4	86	000	84	03		0002	159
Bowling Income - Physical Education	4	86	000	84	03		0003	159
Shoe Rentals	4	86	000	84	03		0000	160
Miscellaneous Income	4	86	000	84	03		0000	190
Salaries	4	86	000	84	03		0000	228
Wages	4	86	000	84	03		0000	278
Payroll Taxes and Insurance	4	86	000	84	03		0000	300
Renovations	4	86	000	84	03		0000	602
Advertising and Publicity	4	86	000	84	03		0000	605
Telephone and Telegraph	4	86	000	84	03		0000	610
Game Supplies	4	86	000	84	03		0000	612
Repairs and Maintenance	4	86	000	84	03		0000	614
Laundry and Cleaning	4	86	000	84	03		0000	618
Pin Replacements	4	86	000	84	03		0000	621
Pro-rata Share of Administrative and General Expense	4	86	000	84	03		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	84	03		0000	691
Miscellaneous Expense	4	86	000	84	03		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Union Building</u>								
<u>Programs</u>								
Admissions	4	86	000	84	05		0000	161
Other Income	4	86	000	84	05		0000	190
Salaries	4	86	000	84	05		0000	228
Wages	4	86	000	84	05		0000	278
Payroll Taxes and Insurance	4	86	000	84	05		0000	300
Transportation	4	86	000	84	05		0000	400
Program Entertainment	4	86	000	84	05		0000	601
Advertising	4	86	000	84	05		0000	605
Telephone and Telegraph	4	86	000	84	05		0000	610
Office Supplies and Expense	4	86	000	84	05		0000	611
Pro-rata Share of Administrative and General Expense	4	86	000	84	05		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	84	05		0000	691
Miscellaneous Expense	4	86	000	84	05		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Union Building Administration</u>								
Union Maintenance Fees	4	86	000	84	07		0000	162
Other Income	4	86	000	84	07		0000	190
Salaries	4	86	000	84	07		0000	228
Wages	4	86	000	84	07		0000	278
Payroll Taxes and Insurance	4	86	000	84	07		0000	300
Travel	4	86	000	84	07		0000	400
Renovations	4	86	000	84	07		0000	602
Legal and Accounting - MAB Charges	4	86	000	84	07		0000	604
Telephone and Telegraph	4	86	000	84	07		0000	610
Office Supplies and Expense	4	86	000	84	07		0000	611
Cash Variations	4	86	000	84	07		0000	619
Union Board	4	86	000	84	07		0000	626
Student Cabinet	4	86	000	84	07		0000	627
Pro-rata Share of Administrative and General Expense	4	86	000	84	07		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	84	07		0000	691
Miscellaneous Expense	4	86	000	84	07		0000	694
Equipment over \$50	4	86	000	84	07		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Union Building</u>								
<u>Janitorial and Maintenance</u>								
Salaries	4	86	000	84.	09		0000	228
Wages	4	86	000	84	09		0000	278
Payroll Taxes and Insurance	4	86	000	84	09		0000	300
Renovations	4	86	000	84	09		0000	602
Repairs and Maintenance	4	86	000	84	09		0000	614
Physical Plant Charges	4	86	000	84	09		0000	615
Laundry and Cleaning	4	86	000	84	09		0000	618
Janitorial Supplies	4	86	000	84	09		0000	620
Pro-rata Share of Administrative and General Expense	4	86	000	84	<del>09</del>		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	84	09		0000	691
Miscellaneous Expense	4	86	000	84	09		0000	694
Equipment over \$50	4	86	000	84	09		0000	800

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Hospital Surgery</u>	4	86	000	88	32		0000	228
Salaries	4	86	000	88	32		0000	278
Wages	4	86	000	88	32		0000	300
Payroll Taxes and Insurance	4	86	000	88	32		0000	639
Medical and Surgical Supplies	4	86	000	88	32		0000	640
Orthopedic Supplies	4	86	000	88	32		0000	641
Syringes - Needles	4	86	000	88	32		0000	642
Sutures	4	86	000	88	32		0000	643
Instruments	4	86	000	88	32		0000	644
Office Supplies	4	86	000	88	32		0000	645
Printed Forms	4	86	000	88	32		0000	646
Printing and Binding	4	86	000	88	32		0000	647
Pharmaceuticals and Drugs	4	86	000	88	32		0000	648
Clothing and Uniforms	4	86	000	88	32		0000	650
Oxygen Supplies and Materials	4	86	000	88	32		0000	659
Repairs to Instruments	4	86	000	88	32		0000	660
Repairs to Equipment	4	86	000	88	32		0000	665
Purchased Services	4	86	000	88	32		0000	666
Books and Periodicals	4	86	000	88	32		0000	670
Signs and Name Tags	4	86	000	88	32		0000	671
Equipment Rental	4	86	000	88	32		0000	672
Parenteral Solutions	4	86	000	88	32		0000	673
Blinds, Drapes, and Shades	4	86	000	88	32		0000	

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Hospital</u>								
<u>Business Office</u>								
Salaries	4	86	000	88	41		0000	228
Wages	4	86	000	88	41		0000	278
Payroll Taxes and Insurance	4	86	000	88	41		0000	300
Office Supplies	4	86	000	88	41		0000	644
Printed Forms	4	86	000	88	41		0000	645
Printing and Binding	4	86	000	88	41		0000	646
Repairs to Equipment	4	86	000	88	41		0000	660
Postage	4	86	000	88	41		0000	662
Purchased Services	4	86	000	88	41		0000	665
Books and Periodicals	4	86	000	88	41		0000	666
Institutional Membership Dues	4	86	000	88	41		0000	667
Collection Fees	4	86	000	88	41		0000	668
Signs and Name Tags	4	86	000	88	41		0000	670
Equipment Rental	4	86	000	88	41		0000	671
Blinds, Drapes, Shades	4	86	000	88	41		0000	673
<u>Operation of Plant</u>								
Salaries	4	86	000	88	51		0000	228
Wages	4	86	000	88	51		0000	278
Payroll Taxes and Insurance	4	86	000	88	51		0000	300
Power	4	86	000	88	51		0000	609
Heat	4	86	000	88	51		0000	609
Water	4	86	000	88	51		0000	609
Pro-rata Share of Administrative and General Expense	4	86	000	88	51		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	88	51		0000	691

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Hospital</u>								
<u>Obstetrics</u>								
Salaries	4	86	000	88	26		0000	228
Wages	4	86	000	88	26		0000	278
Payroll Taxes and Insurance	4	86	000	88	26		0000	300
Medical and Surgical Supplies	4	86	000	88	26		0000	639
Office Supplies	4	86	000	88	26		0000	644
Printed Forms	4	86	000	88	26		0000	645
Educational Supplies	4	86	000	88	26		0000	651
Teaching Supplies	4	86	000	88	26		0000	652
Repairs to Equipment	4	86	000	88	26		0000	660
Books and Periodicals	4	86	000	88	26		0000	666
Signs and Name Tags	4	86	000	88	26		0000	670
Equipment Rental	4	86	000	88	26		0000	671
Blinds, Drapes, Shades	4	86	000	88	26		0000	673

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Printing Service</u>								
Sales	4	86	000	91	01		0000	151
Purchases	4	86	000	91	01		0000	192
Salaries	4	86	000	91	01		0000	228
Wages	4	86	000	91	01		0000	278
Payroll Taxes and Insurance	4	86	000	91	01		0000	300
Travel	4	86	000	91	01		0000	400
Legal and Accounting	4	86	000	91	01		0000	604
Telephone and Telegraph	4	86	000	91	01		0000	610
Office Supplies and Expense	4	86	000	91	01		0000	611
Repairs, Maintenance and Parts	4	86	000	91	01		0000	614
Physical Plant Charges	4	86	000	91	01		0000	615
Laundry and Cleaning	4	86	000	91	01		0000	618
Pro-rata Share of Administrative and General Expense	4	86	000	91	01		0000	690
Pro-rata Share of Physical Plant Operation and Maintenance	4	86	000	91	01		0000	691
Miscellaneous Expense	4	86	000	91	01		0000	694

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Athletics</u>								
<u>Football</u>								
Gate Receipts	4	86	000	97	01		0000	166
Guarantees	4	86	000	97	01		0000	167
Concessions	4	86	000	97	01		0000	168
Program Sales	4	86	000	97	01		0000	169
Program Advertising	4	86	000	97	01		0000	170
Radio Broadcast Rights	4	86	000	97	01		0000	171
Television Royalties	4	86	000	97	01		0000	172
Parking	4	86	000	97	01		0000	173
Fieldhouse and Stadium Rentals	4	86	000	97	01		0000	174
Apportionment - Associated Students	4	86	000	97	01		0000	184
General Fund	4	86	000	97	01		0000	186
Other Income	4	86	000	97	01		0000	190
Salaries	4	86	000	97	01		0000	228
Wages	4	86	000	97	01		0000	278
Payroll Taxes and Insurance	4	86	000	97	01		0000	300
Travel	4	86	000	97	01		0000	400
Officiating	4	86	000	97	01		0000	675
Game Expense	4	86	000	97	01		0000	676
Game Films	4	86	000	97	01		0000	677
Board and Room	4	86	000	97	01		0000	678
Training Table	4	86	000	97	01		0000	679
Scouting - Current Expense	4	86	000	97	01		0000	680
Recruiting - Current Expense	4	86	000	97	01		0000	681
Guarantees and Settlements	4	86	000	97	01		0000	682
Expendable Equipment and Equipment								
Repairs	4	86	000	97	01		0000	683
Concessions - Food Purchases	4	86	000	97	01		0000	685
Miscellaneous Supplies	4	86	000	97	01		0000	686
Program Expense	4	86	000	97	01		0000	687

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Athletics</u>								
<u>Basketball</u>								
Gate Receipts	4	86	000	97	03		0000	166
Guarantees	4	86	000	97	03		0000	167
Concessions	4	86	000	97	03		0000	168
Program Sales	4	86	000	97	03		0000	169
Program Advertising	4	86	000	97	03		0000	170
Radio Broadcast Rights	4	86	000	97	03		0000	171
Television Royalties	4	86	000	97	03		0000	172
Parking	4	86	000	97	03		0000	173
Fieldhouse and Stadium Rentals	4	86	000	97	03		0000	174
Apportionment - Associated Students	4	86	000	97	03		0000	184
General Fund	4	86	000	97	03		0000	186
Other Income	4	86	000	97	03		0000	190
Salaries	4	86	000	97	03		0000	228
Wages	4	86	000	97	03		0000	278
Payroll Taxes and Insurance	4	86	000	97	03		0000	300
Travel	4	86	000	97	03		0000	400
Officiating	4	86	000	97	03		0000	675
Game Expense	4	86	000	97	03		0000	676
Game Films	4	86	000	97	03		0000	677
Board and Room	4	86	000	97	03		0000	678
Training Table	4	86	000	97	03		0000	679
Scouting - Current Expense	4	86	000	97	03		0000	680
Recruiting - Current Expense	4	86	000	97	03		0000	681
Guarantees and Settlements	4	86	000	97	03		0000	682
Expendable Equipment and Equipment								
Repairs	4	86	000	97	03		0000	683
Concessions - Food Purchases	4	86	000	97	03		0000	685
Miscellaneous Supplies	4	86	000	97	03		0000	686
Program Expense	4	86	000	97	03		0000	687

ILLUSTRATIVE CHART OF ACCOUNTS  
AUXILIARY FUND

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Athletics</u>								
<u>Administration</u>								
Salaries	4	86	000	97	11		0000	228
Wages	4	86	000	97	11		0000	278
Payroll Taxes and Insurance	4	86	000	97	11		0000	300
Travel	4	86	000	97	11		0000	400
Legal and Accounting	4	86	000	97	11		0000	604
Advertising and Publicity	4	86	000	97	11		0000	605
Dues and Subscriptions	4	86	000	97	11		0000	607
Insurance	4	86	000	97	11		0000	608
Telephone and Telegraph	4	86	000	97	11		0000	610
Office Supplies and Expense	4	86	000	97	11		0000	611
Repairs and Maintenance	4	86	000	97	11		0000	614
Laundry	4	86	000	97	11		0000	618
Books	4	86	000	97	11		0000	666
Tutoring	4	86	000	97	11		0000	674
Expendable Equipment and Equipment								
Repairs	4	86	000	97	11		0000	683
NCAA Meets - Current Expense	4	86	000	97	11		0000	684
Concession Food Purchases and								
Supplies	4	86	000	97	11		0000	685
Program Expense	4	86	000	97	11		0000	687
Storeroom Labor	4	86	000	97	11		0000	688
Medical and Training Room Expense	4	86	000	97	11		0000	689
Pro-rata Share of Administration								
and General Expense	4	86	000	97	11		0000	690
Pro-rata Share of Physical Plant								
Operation and Maintenance	4	86	000	97	11		0000	691
Miscellaneous	4	86	000	97	11		0000	694
Nonexpendable Equipment	4	86	000	97	11		0000	800

**ILLUSTRATIVE CHART OF ACCOUNTS**

**BALANCE SHEET ACCOUNTS**

## MASTER SET OF BALANCE SHEET CODES

Assets (1000 - 3999)Current Assets (1000 - 1999)

Cash On Hand	(1000 - 1099)
Cash In Bank	(1100 - 1199)
Imprest Funds	(1200 - 1299)
Accounts Receivable	(1300 - 1399)
Due From Other Funds	(1400 - 1499)
Notes Receivable	(1500 - 1599)
Inventories	(1600 - 1699)
Prepaid Expense	(1700 - 1799)

Fixed Assets (2000 - 2999)Other Assets (3000 - 3999)Liabilities (4000 - 4499)Current Liabilities (4000 - 4499)Other (Long-term) Liabilities (5000 - 5999)Deferred Income (6000 - 6999)Reserves (7000 - 7999)Fund Balances (8000 - 8999)

ILLUSTRATIVE CHART OF ACCOUNTS  
GENERAL CURRENT FUND  
BALANCE SHEET

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Current Assets (1000 - 1999)</u>								
Cash Transfer Account	1	91	000	00	00		1001	910
Petty Cash	1	91	000	00	00		1011	910
Imprest Checking Account	1	91	000	00	00		1201	912
Accounts Receivable - General	1	91	000	00	00		1301	913
Due From Other Funds	1	91	000	00	00		1302	914
Due From State Treasurer	1	91	000	00	00		1303	915
Prepaid Insurance	1	91	000	00	00		1305	916
Dishonored Checks	1	91	000	00	00		1351	917
Provision for Uncollectible Accounts	1	91	000	00	00		1501	918
<u>Other Assets (3000 - 3999)</u>								
Air Line Deposits	1	93	000	00	00		3001	930
Telephone Clearing Account	1	93	000	00	00		3011	931
Cylinder Demurrage Account	1	93	000	00	00		3014	932
Investments	1	93	000	00	00		3500	933
<u>Current Liabilities (4000 - 4999)</u>								
Accounts Payable	1	94	000	00	00		4001	940
Due to Other Funds	1	94	000	00	00		4003	941
Payroll Clearing Account	1	94	000	00	00		4005	942
Staff Benefits Clearing Account	1	94	000	00	00		4006	943
Sales Tax Payable	1	94	000	00	00		4011	944
Revolving Fund - Due State Treasurer	1	94	000	00	00		4020	945
<u>Deferred Income (5000 - 5999)</u>	1	96	000	00	00		5000	960
<u>Reserves (6000 - 6999)</u>	1	97	000	00	00		6000	970
<u>Fund Balance (7000 - 7999)</u>	1	99	000	00	00		8001	990
General Fund Balance								

ILLUSTRATIVE CHART OF ACCOUNTS  
RESTRICTED CURRENT FUND  
BALANCE SHEET

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
	<u>Current Assets (1000 - 1999)</u>							
Cash on Hand	2	91	000	00	00		1001	910
Cash in Bank	2	91	000	00	00		1101	911
Imprest Funds	2	91	000	00	00		1201	912
Accounts Receivable	2	91	000	00	00		1300	913
Due From Other Funds	2	91	000	00	00		1400	914
Notes Receivable	2	91	000	00	00		1500	915
Prepaid Expense	2	91	000	00	00		1700	917
	2	93	000	00	00		3001	933
<u>Other Assets - (3000 - 3999)</u>								
Investments	2	93	000	00	00			
<u>Liabilities</u>								
	<u>Current Liabilities (4000 - 4999)</u>							
Accounts Payable	2	94	000	00	00		4001	940
Due to Other Funds	2	94	000	00	00		4101	941
Payroll Clearing Account	2	94	000	00	00		4201	942
Employee Benefits Clearing Account	2	94	000	00	00		4301	943
Notes Payable	2	94	000	00	00		4601	946
	2	97	000	00	00		7001	970
<u>Fixed Liabilities (5000 - 5999)</u>								
Reserves - (6000 - 6999)	2	97	000	00	00			
Fund Balances - (7000 - 7999)	2	99	000	00	00		8001	990



ILLUSTRATIVE CHART OF ACCOUNTS  
 AUXILIARY CURRENT FUNDS  
 BALANCE SHEET  
 HOUSING

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Hand	4	91	000	88	00		1001	910
Cash In Bank	4	91	000	88	00		1101	911
Imprest Funds	4	91	000	88	00		1201	912
Accounts Receivable	4	91	000	88	00		1301	913
Due From Other Funds	4	91	000	88	00		1401	914
Notes Receivable	4	91	000	88	00		1501	915
Inventories	4	91	000	88	00		1601	916
Prepaid Expense	4	91	000	88	00		1701	917
<u>Other Assets</u>								
Investments	4	93	000	88	00		3001	933
<u>Liabilities</u>								
<u>Current Liabilities</u>								
Accounts Payable	4	94	000	88	00		4001	940
Payroll Clearing Account	4	94	000	88	00		4101	942
Staff Benefits Clearing Account	4	94	000	88	00		4201	943
Due To Other Funds	4	94	000	88	00		4501	941
Notes Payable	4	94	000	88	00		4601	946
<u>Deferred Income</u>								
Security Deposits	4	96	000	88	00		6001	960
<u>Reserves</u>								
	4	97	000	88	00		7001	970
<u>Fund Balance</u>								
	4	99	000	88	00		8001	990

ILLUSTRATIVE CHART OF ACCOUNTS  
 LOAN FUND  
 BALANCE SHEET

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Hand	5	91	000	00	00		1001	910
Cash In Bank	5	91	000	00	00		1101	911
Imprest Funds	5	91	000	00	00		1201	912
Accounts Receivable	5	91	000	00	00		1301	913
Notes Receivable	5	91	000	00	00		1501	915
Provision For Uncollectible Accounts	5	91	000	00	00		1502	918..
<u>Other Assets</u>								
Investments	5	93	000	00	00		3001	933
<u>Liabilities</u>								
<u>Current Liabilities</u>								
Reserves	5	94	000	00	00		0000	94C
	5	97	000	00	00		0000	97C
<u>Fund Balances</u>	5	99	000	00	00		0000	990

ILLUSTRATIVE CHART OF ACCOUNTS  
 LOAN FUND  
 BALANCE SHEET  
 NATIONAL DEFENSE STUDENT LOANS

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Hand	5	91	225	63	01		1001	910
Cash In Bank	5	91	225	63	01		1101	911
Imprest Funds	5	91	225	63	01		1201	912
Due From Federal Government	5	91	225	63	01		1301	918
Due From Institution	5	91	225	63	01		1401	918
Loans To Students	5	91	225	63	01		1501	918
Loan Principal Collected	5	91	225	63	01		1502	918
Loan Principal Cancelled	5	91	225	63	01		1503	918
Loan Principal Adjusted	5	91	225	63	01		1504	918
<u>Other Assets</u>								
Investments	5	93	225	63	01		3001	933
<u>Liabilities</u>								
<u>Other Liabilities</u>								
Federal Capital Authorized	5	94	225	63	01		4701	947
Repayment To Federal Government	5	94	225	63	01		4702	947
State Appropriation Received	5	94	225	63	01		4801	948
Repayment of State Appropriation	5	94	225	63	01		4802	948
Institution's Capital Authorized	5	94	225	63	01		4901	949
Repayment to Institution	5	94	225	63	01		4902	949

ILLUSTRATIVE CHART OF ACCOUNTS  
 LOAN FUND  
 BALANCE SHEET  
 NATIONAL DEFENSE STUDENT LOANS

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Fund Balance</u>								
Interest Income On Loans	5	99	225	63	01		8101	990
Other Income	5	99	225	63	01		8102	990
Costs of Litigation	5	99	225	63	01		8103	990
<u>Cost of Loan Principal and Interest</u>								
Cancelled	5	99	225	63	01		8111	991
Teaching Service	5	99	225	63	01		8112	991
Death	5	99	225	63	01		8113	991
Disability	5	99	225	63	01		8114	991
Bankruptcy	5	99	225	63	01		8115	991
Other	5	99	225	63	01		8115	991

ILLUSTRATIVE CHART OF ACCOUNTS  
 ENDOWMENT FUND  
 BALANCE SHEET

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	College or <u>Division</u>	<u>Department</u>	Self Check <u>Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Hand	6	91	000	00	00		1001	910
Cash In Bank	6	91	000	00	00		1101	911
Imprest Funds	6	91	000	00	00		1201	912
Accounts Receivable	6	91	000	00	00		1301	913
Notes Receivable	6	91	000	00	00		1401	914
Due From Other Funds	6	91	000	00	00		1501	915
<u>Other Assets</u>								
<u>Investments</u>								
Bonds	6	93	000	00	00		3101	933
Preferred Stocks	6	93	000	00	00		3201	933
Common Stocks	6	93	000	00	00		3301	933
Mortgage Notes	6	93	000	00	00		3401	933
Land	6	93	000	00	00		3501	933
Buildings	6	93	000	00	00		3601	933

ILLUSTRATIVE CHART OF ACCOUNTS  
 ENDOWMENT FUND  
 BALANCE SHEET

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Liabilities</u>								
<u>Current Liabilities</u>	6	94	000	00	00		4000	940
<u>Fixed Liabilities</u>	6	95	000	00	00		5000	950
<u>Deferred Income</u>	6	96	000	00	00		6001	960
<u>Reserves</u>								
Accumulated Depreciation - Buildings	6	97	000	00	00		7001	970
<u>Fund Balances</u>								
Principal - Non Expendable	6	99	000	00	00		8100	992
Principal - Expendable	6	99	000	00	00		8600	992
Dividends Income	6	99	000	00	00		8901	992
Interest Income	6	99	000	00	00		8902	992
Gains on Investment Transactions	6	99	000	00	00		8980	993
Losses on Investment Transactions	6	99	000	00	00		8990	993

ILLUSTRATIVE CHART OF ACCOUNTS  
AGENCY FUNDS  
BALANCE SHEET

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Hand	7	91	000	00	00		1001	910
Cash In Bank	7	91	000	00	00		1101	911
Imprest Funds	7	91	000	00	00		1201	912
Accounts Receivable	7	91	000	00	00		1301	913
Due Other Funds	7	91	000	00	00		1401	914
Notes Receivable	7	91	000	00	00		1501	915
<u>Other Assets</u>								
Investments	7	93	000	00	00		3001	933
<u>Liabilities</u>								
<u>Current Liabilities</u>								
Fixed Liabilities	7	94	000	00	00		4000	940
	7	95	000	00	00		5000	950
<u>Deferred Income</u>								
Reserves	7	96	000	00	00		6000	960
	7	97	000	00	00		7000	970
<u>Fund Balances</u>								
Students	7	99	000	00	00		8101	994
Faculty	7	99	000	00	00		8201	994
Student Associations	7	99	000	00	00		8301	994
Faculty Associations	7	99	000	00	00		8401	994

ILLUSTRATIVE CHART OF ACCOUNTS  
 PLANT FUNDS  
 BALANCE SHEET  
 UNEXPENDED

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Deposit With State Building Board	8	91	000	00	00		1000	910
Cash In Bank	8	91	000	00	00		1100	911
Imprest Funds	8	91	000	00	00		1200	912
Accounts Receivable	8	91	000	00	00		1300	913
Due From Other Funds	8	91	000	00	00		1400	914
Notes Receivables	8	91	000	00	00		1500	915
<u>Fixed Assets</u>								
Construction In Progress	8	92	000	00	00		2000	922
<u>Other Assets</u>								
Investments	8	93	000	00	00		3000	933
<u>Liabilities</u>								
<u>Current Liabilities</u>								
Advances From Planning Fund	8	94	000	00	00		4101	947
<u>Deferred Income</u>								
Reserves	8	96	000	00	00		6001	960
<u>Reserves</u>								
Reserves	8	97	000	00	00		7001	970

ILLUSTRATIVE CHART OF ACCOUNTS  
 PLANT FUNDS  
 BALANCE SHEET  
 UNEXPENDED

<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Fund Balances</u>							
<u>Transfers From Current Funds</u>							
	8	98	000	00	00	8101	981
	8	98	000	00	00	8111	981
	8	98	000	00	00	8121	981
	8	99	000	00	00	8191	996
	8	99	000	00	00	8200	997
	8	99	000	00	00	8300	998
	8	99	000	00	00	8400	999
<u>Student Building Fees</u>							
<u>Federal Agencies</u>							
<u>Foundations</u>							
<u>Private Fund Drives</u>							



ILLUSTRATIVE CHART OF ACCOUNTS  
 PLANT FUNDS  
 BALANCE SHEET  
 FUNDS FOR RETIREMENT OF INDEBTEDNESS

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>								
Cash On Hand	8	91	000	00	00		1001	910
Cash In Bank	8	91	000	00	00		1101	911
Imprest Funds	8	91	000	00	00		1201	912
Accounts Receivable	8	91	000	00	00		1301	913
Due From Other Funds	8	91	000	00	00		1401	914
Notes Receivable	8	91	000	00	00		1501	915
<u>Other Assets</u>								
Cash Held By Bond Trustee	8	93	000	00	00		3601	934
Investments Held By Bond Trustee	8	93	000	00	00		3701	935
<u>Liabilities</u>								
<u>Current Liabilities</u>								
Interest Payable	8	94	000	00	00		4101	948
Bond Principal Payable	8	94	000	00	00		4201	949
<u>Fixed Liabilities</u>								
Bonds Payable	8	95	000	00	00		5000	951
<u>Fund Balance</u>								
<u>Transfers From Current Funds</u>								
General	8	98	000	00	00		8101	981
Restricted	8	98	000	00	00		8102	981
Auxiliary	8	98	000	00	00		8103	981
Development	8	98	000	00	00		8104	981

ILLUSTRATIVE CHART OF ACCOUNTS  
 PLANT FUNDS  
 BALANCE SHEET  
 FUNDS FOR RETIREMENT OF INDEBTEDNESS

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Transfers From Other Funds</u>								
Agency	8	98	000	00	00		8201	982
<u>Earnings On Investments</u>								
Dividends	8	99	000	00	00		8801	990
Interest	8	99	000	00	00		8802	990
<u>Administration Expenses</u>								
Trustee Service Charge	8	99	000	00	00		8901	991

ILLUSTRATIVE CHART OF ACCOUNTS  
 PLANT FUNDS  
 BALANCE SHEET  
 INVESTMENT IN PHYSICAL PLANT

	<u>Fund</u>	<u>Program</u>	<u>Agency</u>	<u>College or Division</u>	<u>Department</u>	<u>Self Check Digit</u>	<u>Project</u>	<u>Object</u>
<u>Assets</u>								
<u>Current Assets</u>	8	91	000	00	00		1000	910
<u>Fixed Assets</u>								
Land	8	92	000	00	00		2100	920
Buildings	8	92	000	00	00		2200	921
Improvements Other Than Buildings	8	92	000	00	00		2300	926
Equipment	8	92	000	00	00		2400	929
<u>Other Assets</u>	8	93	000	00	00		3000	930
<u>Liabilities</u>								
<u>Current Liabilities</u>	8	94	000	00	00		4000	940
<u>Fixed Liabilities</u>	8	95	000	00	00		5000	950
<u>Transfers From Current Funds</u>								
General	8	98	000	00	00		8101	981
Restricted	8	98	000	00	00		8102	981
Development	8	98	000	00	00		8103	981
Auxiliary Enterprises	8	98	000	00	00		8104	981
<u>Fund Balances</u>								
State Appropriations	8	99	000	00	00		8200	995
Student Building Fees	8	99	000	00	00		8300	996
Federal Appropriations	8	99	000	00	00		8500	997
Gifts	8	99	000	00	00		8600	997
Other	8	99	000	00	00		8700	997
Dispositions	8	99	000	00	00		8900	997

A P P E N D I X E

## EXPLANATION OF PROGRAMS

## Sources of Income

01. Student Tuition and Fees

Under this title should be included tuition and fees assessed against students for educational and general purposes. Tuition should include charges for instructional courses such as regular sessions, summer sessions, and off-campus programs for which credit toward an academic degree is given.

Tuition and fee remissions or exemptions should be assessed and reported as student fee revenue although it is not intended to collect this revenue from the student. A corresponding amount as well as the amount of other student aid granted from current revenues should be shown as expenditures under the category Student Aid.

Student fees assessed specifically for debt service on institutional plant or for plant expansion should not be included under this title, but should be reported directly as additions to the appropriate subgroup of Plant Fund Accounts.

Refunds should be deducted from the revenues and the net revenue shown in the financial report,

02. State Appropriations

Under this title should appear amounts received from the State of Utah as a line item appropriation approved by the State Legislature for operation of the institution.

Any amount recorded as revenues and not received at the date of the financial report should be shown as a receivable in the balance sheet.

03. Federal Appropriations

Under this title should appear amounts received from the Federal Government

for operation of the institution. These amounts may be restricted to a certain area of instruction such as agriculture or vocational skills; however, the money should be usable for general purposes within these limited areas.

Revenues from governmental agencies for sponsored research or other restricted purposes should not appear here, but should be reported under Sponsored Research, Training Grants, or Other Sponsored Programs.

04. Endowment Income

Under this title should appear the amount of income from the investment of both unrestricted and restricted endowment, term endowment, and quasi-endowment funds. The amount reported as revenues from unrestricted endowment funds should be the total earned on the investments during the year of the report, or the amount distributed from an investment pool for unrestricted operating purposes. The amount reported as revenues from restricted endowment funds should be the amount expended during the year. The difference between revenues received during the year and the amount expended during the current year should be shown in a supplemental schedule as revenue carried over to future years or revenues provided from prior years.

05. Gifts

Under this title should be reported the amount of unrestricted gifts and bequests applied as current funds revenues during the fiscal period. This title applies to unrestricted and restricted gifts that are usable for educational and general operation during the fiscal year being reported.

06. Recovery of Indirect Costs - Sponsored Programs

This title includes recovery of indirect costs chargeable to sponsored research projects and training grants for administration, general institutional expense, student services, libraries, and physical plant operation.

07. Sales and Services of Educational Departments

Under this title should be included the incidental revenues of educational departments. These revenues consist of services rendered to others by the staff of the institution departments during their regular hours, publications of educational departments for resale to students or the public, etc.

08. Other Sources

Under this title should be included revenue from rentals, parking fees, conferences and workshops not offered for credit toward an academic degree, and other incidental revenues.

## EXPLANATION OF PROGRAMS

## Expenditures

11. Instruction and Departmental Research

Under this title include expenditures of the instructional divisions of the institution. Summarize expenditures by college and department. Include disbursements for salaries, wages, employee benefits, travel, supplies, other current operating expenses, and equipment.

Expenditures incurred for instruction programs offered to students pursuing regular courses of study leading to collegiate degrees, whether taught on campus or off campus under the jurisdiction of the continuing education department or division should be included under this heading.

Departmental research is unsponsored research paid for from funds budgeted for instruction and performed by faculty or staff members on a released time basis.

Departmental research should be a specific assignment approved by the department chairman. Faculty members would normally have their teaching load reduced to devote a portion of their efforts toward the departmental research project.

Research supported by separately budgeted institutional funds should be reported under the category entitled Other Separately Budgeted Research, or Sponsored Research.

12. Organized Activities Relating to Educational Departments

Included under this title are expenditures and revenues of entities which exist to provide an instructional or laboratory experience for students and which incidentally create goods or services that may be sold to campus personnel or to the general public. Examples of such entities are Agricultural College creameries, laboratory or demonstration schools, home economics cafeterias, pharmacy apothecaries.

13. Sponsored Research

Include under this title revenues and expenditures for research activities performed in accordance with the conditions of agreements with governmental agencies or other outside organizations or persons to conduct research of specified scope. Such agreements may be made on a cost plus fixed-fee basis or on the basis of gifts or grants accepted by the institution subject to certain terms and conditions. Sponsors of these projects ordinarily require expenditure reports and reports of research results.

14. Other Separately Budgeted Research

Include under this title the revenue and expenditures for research institutes, experiment stations, research bureaus. Also include separately budgeted departmental research, such as research projects financed with uniform school fund monies.

Revenues produced in connection with these research projects should be recorded as income rather than a refund of expenditures.

15. Training Grants or Programs

Include under this title the revenue and expenditures for the purpose of training students and/or faculty and for which credit is given toward an academic degree. These projects generally require reports of expenditures to the sponsoring agencies by the institutions conducting the training program.

16. Other Sponsored Programs

Include under this title the revenue and expenditures for sponsored projects other than research and training grants, performed in accordance with the conditions of agreements with governmental agencies or other sponsoring agencies. Such agreements may be on a cost or fixed-price basis, or on the basis of grants accepted by an institution subject to certain terms and conditions. Examples are workshops, short courses, programs such as Upward Bound, Head Start,

Community Action Programs, Work Study, and programs for international development of foreign countries. Also include sponsored post-doctoral programs.

These programs ordinarily do not produce credit toward an academic degree.

17. Extension and Public Services

Include under this title revenues and expenditures of educational and other activities designed primarily to serve the general public as contrasted with enrolled students. Examples are noncredit-adult-study courses, public lectures, radio courses, institutes, workshops, demonstrations, package libraries, radio and television stations, statewide surveys, agriculture and home economics extension programs.

18. Libraries

Under this title should be included the total expenditures for separately organized libraries, both general and departmental. The expenditures include those for salaries, wages, other operating expenses, books, subscriptions, continuations, and binding costs.

19 Student Services

Expenditures for services to students are included here. Examples are, registrar's office, admission office, offices of the deans of students, men, and women, guidance, testing programs, health service (unless it is an auxiliary enterprise), the financial aids office, and the institutional subsidy to student activities, or student union.

20. Operation and Maintenance of Physical Plant

This title includes all expenses for salaries, wages, supplies, materials, other similar expenses, and expenditures for equipment for the operation and maintenance of the institutional plant, and miscellaneous general services not charged elsewhere. Those expenditures appropriately charged directly, or pro-rated, to auxiliary enterprises and organized activities relating to educational departments

should be shown as a deduction from the total included under this title. Costs of work orders serviced by the physical plant department for organizational units should be charged to those units and not included in the total reported for Operation and Maintenance of Physical Plant.

21. General Administration

Expenditures of the general executive and administrative offices have to do with the administration of the institution as a whole. Examples are: the governing board, president, vice-presidents, purchasing officer, business officer, and legal counsel, long range planning, budget officer, planning for campus development and construction etc.

22. General Institutional Expense

Expenditures of offices and activities which apply to the institution as a whole, except those for general administration and student services. Examples are: alumni officer, external audit, catalogues, commencement, interest on loans for current operations, and fees for institutional memberships in organizations.

25. Student Aid

In this category should be included the revenues and expenditures for all forms of student aid granted from current funds. Expenditures from both unrestricted as well as restricted current funds are included here. The amount expended from restricted current funds should also be shown as revenues from restricted current funds for Student Aid.

Aid to students in the form of remission of tuition and fees, or the exemption from the payment of such charges should be reported under this heading as expenditures of unrestricted current funds.

Where service is required of students receiving assistance, such payments should not be reported as student aid but as an expense of the departments or organizational units to which the services are rendered.

**81. Service Departments**

Include under this title the revenues and expenditures of departments which provide services to the various divisions in an institution. These services might be purchased from commercial sources, but generally are more economically and conveniently provided by a service department which can be better controlled by the institution. Examples are scientific apparatus repair shops, glass blowing shops, instrument making shops, statistical and tabulating departments, addressograph and mailing services, secretarial pools, duplicating services, office machine repair shops, laundries, photographic departments, printing shops, travel bureaus, and audio-visual services.

**86. Auxiliary Enterprises**

Include under this title the revenues and expenditures of entities which exist to furnish a service to students, faculty and staff, and charge a fee directly related to although not necessarily equal to, the cost of the service. The general public may also be served in some auxiliary enterprises. Examples are: residence halls, food services, book stores, union building, etc.

A P P E N D I X F

## A G E N C I E S

<u>Agencies</u>	<u>Range</u>
State Appropriations	001 - 075
Federal Appropriations	076 - 099
Federal	100 - 399
State	400 - 499
Local	500 - 599
Private	600 - 999

## FEDERAL AGENCIES

Department of Agriculture (100-119)	
Secretary	100
Federal Extension Service	101
Forest Service	103
Rural Community Development	105
Soil Conservation	107
Department of Commerce (120-129)	
Office of State Technical Services	121
Department of Defense (130-139)	
Air Force	131
Army	133
Navy	135
Executive Office of President (140-149)	
Office of Economic Opportunity	141
Department of Health, Education and Welfare (150-199)	
Office of Education	151
Public Health Service	153
National Institute of Health	155
National Institute of Mental Health	157
National Defense Education Act	190
Vocational Rehabilitation	198
Independent Agencies (200-219)	
Atomic Energy Commission	201
National Aeronautics and Space Administration	203
National Science Foundation	205
Department of Interior (220-269)	
Indian Affairs Bureau	221
Land Management	223
Mines	225
Reclamation	227
Sport Fisheries	230
Geological Survey	233
National Park Service	236
Office of Coal Research	239
Office of Water Resources	241
Department of Labor (270-289)	
Employment Security	271
Manpower Administration	273
Department of State (290-299)	
Agency of International Development	291
Peace Corps	293
Grants From More Than One Source (390-399)	

## STATE AGENCIES

Legislature (400-405)	
Legislative Council	401
State Development Services (406-409)	
Travel Council	406
Planning Coordinator	408
Public Safety (410-419)	
Natural Resources (420-429)	
Parks and Recreation Commission	421
Fish and Game Commission	422
Water and Power Board	429
Transportation (430-439)	
Highways	431
Roads	432
Higher Education (440-449)	
Education (450-459)	
Health and Welfare (460-479)	
Health	461
Public Welfare Commission	462
Council on Aging	463
Rehabilitation	464
Labor and Commerce (489-489)	
Employment Security	481
Other States (490-499)	
Colorado	490

## LOCAL AGENCIES

Counties (550-579)
Cities (580-589)
Towns (590-599)

## PRIVATE AGENCIES

<b>Business Concerns (600-799)</b>	
Abbott Laboratories	601
Kennecott Copper Corporation	602
Merck and Company	603
Pfizer Company	604
Smith, Kline and French	605
U. S. Steel Corporation	606
Upjohn Company	607
Volt Technical Corporation	608
<b>Foundations and Societies (800-849)</b>	
American Cancer Society	801
American Chemical Society	803
American Nurses Foundation	807
Damon Runyon Foundation	811
Easter Seal Foundation	821
Ford Foundation	831
Richardson Foundation	840
Rockefeller Foundation	841
Rocky Mountain Educational Lab	845
Utah Association for United Nations	849
<b>Universities (850-899)</b>	
Cal Tech	851
Michigan	861
Minnesota	862
Nevada	871
Ohio State	876
Purdue	881
Standord	886
Texas	891
More Than One University	899
<b>Individuals (900-989)</b>	
Anonymous	901
J. R. Clark	903
O. W. Israelsen	906
R. L. Judd	909
W. B. Rice	912
D. L. Ralph	915
R. J. Shaw	918
<b>Other Organizations (990-999)</b>	
Other Organizations	990
Alumni	991
Fraternities and Sororities	992
High Schools	993
University Departments	994

A P P E N D I X G

## COLLEGES OR DIVISIONS

01	Agricultural Science
02	Business and Social Science
03	Education
04	Engineering
05	Family Life
06	Humanities and Arts
07	Natural Resources
08	Science
09	
10	Ecology Center
14	Graduate Studies
15	Summer School
16	Continuing Education
19	Organized Activities
20	Cooperative Extension
24	Public Services and Administration
35	Libraries
37	Student Services
39	Admissions and Records
40	Administration - General
40	Experiment Station
40	Uniform School Fund
40	Engineering Experiment Station
40	Water Research
41	Physical Plant Operations
49	General Institution Expense
52	Radio - T.V.
55	International Programs

G-2

58	Center for Peace
61	Scholarships
62	Fellowships
63	Student Loans
64	Development Fund
66	Gifts
80	Auxiliary Enterprises
90	Service Enterprises
91	Unexpended Plant Funds
92	Retirement of Indebtedness
93	Net Investment in Plant
95	Athletics
96	Gifts Accumulated Balances
97	Payroll
98	Revolving Funds
99	Associated Students

A P P E N D I X HDEPARTMENTS

## 01 COLLEGE OF AGRICULTURAL SCIENCES

- 01 Dean's Office
- 03 Agricultural Economics
- 05 Agricultural Education
- 07 Animal Science
- 09 Dairy Industry
- 11 Food Science and Industry
- 13 Plant Science
- 15 Soils and Meteorology
- 17 Veterinary Science
- 25 Foreign Visitors

## 02 COLLEGE OF BUSINESS AND SOCIAL SCIENCES

- 01 Dean's Office
- 03 Accounting
- 05 Business Administration
- 07 Business Education and Office Administration
- 09 Economics
- 11 History
- 13 Political Science
- 15 Sociology
- 19 Aerospace Studies
- 21 Military Science
- 23 Vocational Distributive Education
- 25 Electrical Accounting
- 27 Conferences and Institutes
- 29 Management Institutes
- 31 Vocational Education Office

03 COLLEGE OF EDUCATION

- 01 Dean's Office
- 03 Educational Administration
- 05 Elementary Education
- 07 Health, Physical Education and Recreation
- 11 Instructional Media and Library Science
- 13 Psychology
- 15 Secondary Education
- 17 Special Education
- 19 Psychology Animal Laboratory
- 21 Special Education - Upward Bound
- 23 Teacher Supervision
- 25 Vocational Guidance
- 27 Edith Bowen School

04 COLLEGE OF ENGINEERING

- 01 Dean's Office
- 03 Agricultural and Irrigation Engineering
- 05 Civil Engineering
- 07 Electrical Engineering
- 09 Industrial and Technical Engineering
- 11 Mechanical Engineering
- 13 Manufacturing Engineering
- 15 Vocational Trades and Industrial Education
- 17 Industrial and Technical Education - Matching Funds
- 20 Water Research Laboratory - Administration
- 21 Water Research Laboratory
- 23 Engineering Experiment Station
- 25 Electrical Dynamics Laboratory
- 27 Center for Water Resources Research

- 29 Vocational Training
- 05 COLLEGE OF FAMILY LIFE
  - 01 Dean's Office
  - 03 Clothing and Textiles
  - 05 Family Living and Child Development
  - 07 Food and Nutrition
  - 09 Homemaking Education
  - 11 Household Economics
  - 15 Child Development Laboratory
  - 17 Family Life Center
  - 19 Vocational Home Economics
- 06 COLLEGE OF HUMANITIES AND ARTS
  - 01 Dean's Office
  - 03 Art
  - 05 Audio-Speech Pathology
  - 07 English
  - 09 Journalism
  - 11 Landscape Architecture
  - 13 Languages
  - 15 Music
  - 17 Photography
  - 19 Speech
  - 21 Theatre Art
  - 22 Audiology - Matching Funds
  - 23 Opportunity Theatre
  - 25 Art Gallery
  - 27 Private Instruction - Music
  - 29 Summer Opera Festival
  - 31 Utah State Theatre

07 COLLEGE OF NATURAL RESOURCES

- 01 Dean's Office
- 03 Forest Science
- 05 Range Science
- 07 Wildlife Resources
- 21 College Forest
- 23 Forestry Summer Camp
- 25 Ecology
- 27 Wildlife Research

08 COLLEGE OF SCIENCE

- 01 Dean's Office
- 03 Applied Statistics and Computer Science
- 05 Bacteriology
- 07 Botany
- 09 Chemistry
- 11 Geology
- 13 Mathematics
- 15 Physics
- 17 Zoology
- 19 Chemistry PHS - Matching U-383
- 21 Herbarium
- 23 Radiology Safety Committee
- 25 Pollution Control Center

10 ECOLOGY CENTER

14 SCHOOL OF GRADUATE STUDIES

15 SUMMER SCHOOL

16 EXTENSION DIVISION

- 03 Extension Class Division
- 05 Correspondence Study

- 07 Roosevelt Continuing Education Center
- 19 ORGANIZED ACTIVITIES
- 20 COOPERATIVE EXTENSION
  - 01 Administration
  - 03 Administrators and Supervisors
  - 05 Stenographers
  - 07 Extension Agents - Men
  - 09 Extension Agents - Women
  - 14 Extension Fertilizer Demonstration
  - 17 Food Science Industry
  - 21 Youth Conservation Coop
  - 23 Civil Defense
  - 25 Rural Arts Building
- 24 COLLEGE OF PUBLIC SERVICES AND INFORMATION
  - 01 Information Services
  - 03 Catalogs and Publications
  - 05 Alumni
  - 07 General Ext. Activities
  - 11 Radio·Television K.U.S.U.
  - 15 Museums - Man and Bread
  - 17 Conferences and Institutes
  - 19 Family Life Forum
  - 21 International Institute
  - 23 Management Institute
  - 27 Development Fund
  - 29 Scholarly Publications
- 35 LIBRARIES
  - 03 Library
  - 25 Edith Bowen Equipment
- 37 STUDENT SERVICES

H-6

- 01 Dean of Students
- 05 High School Relations
- 07 Student Health Services
- 09 Student Housing
- 11 Union Building
- 15 Work Study
- 39 DEAN OF ADMISSIONS AND RECORDS
- 40 GENERAL ADMINISTRATION
  - 01 Board of Trustees
  - 03 President's Office
  - 07 Vice President - Business
  - 11 Controller's Office
  - 13 Purchasing Department
  - 17 Director of Auxiliary Enterprises
- 40 EXPERIMENT STATION
  - 21 Experiment Station - Administration
  - 22 Business Office Expense
  - 23 Computer Center Expense
  - 25 Equipment and Land Development
  - 27 Publications Expense
  - 28 Public Services and Information
- 40 UNIFORM SCHOOL FUND
  - 31 Administration
  - 41 Vice President - Research
  - 45 Work Study Program
- 40 ENGINEERING EXPERIMENT STATION
  - 51 Administration
- 40 WATER RESEARCH LABORATORY
  - 61 Administration

- 41      PHYSICAL PLANT OPERATIONS
  - 01      Administration
  - 05      Custodial
  - 07      Construction - Maintenance
  - 09      Grounds, Roads and Walks
  - 11      Security
  - 13      Campus Service Station
  - 21      Campus Planning
- 49      GENERAL INSTITUTIONAL EXPENSE
- 52      RADIO-TELEVISION
- 55      INTERNATIONAL PROGRAMS
  - 01      Administration
  - 05      A.I.D. - Brazil
  - 07      A.I.D. - Bolivia
  - 11      A.I.D. - Purdue
  - 13      A.I.D. - Iran
  - 17      O.A.S. - Venezuela
  - 21      Peace Corps
  - 58      Center for Peace
  - 61      Scholarships
  - 62      Fellowships
  - 63      Student Loans
  - 64      Development Fund
  - 66      Gifts
  - 80      Auxiliary Enterprise
  - 90      Service Enterprises
  - 91      Unexpended Plant Funds
  - 92      Retirement of Indebtedness
  - 93      Net Investment in Plant

H-8

- 95     **Athletics**
- 96     **Gifts Accumulated Balances**
- 97     **Payroll**
- 98     **Revolving Funds**
- 99     **Associated Students**

OBJECT CODES - DETAIL

CLASSIFICATION OF EXPENDITURES AND REVENUE

The object detail code is used to designate information which is useful for management information. The object code is also helpful in preparing interim financial reports.

Object codes are assigned to source documents representing transactions for revenue and expenditures as well as receipts and disbursements of non-revenue cash. Transactions such as a redeposit of change funds or depositing the proceeds from borrowing are considered non-revenue items. Disbursements of cash for transactions such as loan payments or establishing a petty cash fund do not constitute expenditures for current operations.

Preparation of the monthly trial balance can be facilitated by listing the balance sheet accounts separately from revenue and expenditure accounts. The net difference in debits and credits for all balance sheet accounts in a fund group should equal the net difference in debits and credits for expenditures and revenues.

It will also be helpful in preparing internal reports to list balance sheet accounts, revenue accounts, and expenditure accounts in the sequence of the report format.

Departmental secretaries should not designate detail codes on payroll authorizations or purchase requisitions. Generally there is considerable turnover of secretaries and clerical personnel, and for this reason the controller or business officer may find it difficult to exercise sufficient administrative direction of departmental personnel to ensure consistent classification of expenditures, etc. if this responsibility is delegated to departmental levels.

Detail coding of revenue and expenditure transactions should be done by controller's office personnel or purchasing personnel. This procedure will place responsibility for coding in one or two central locations which in turn should assure

uniformity in classification of expenditures.

Coding of major object categories may reasonably be expected to be performed by department personnel because of the department head's primary responsibility for controlling the budgeted expenditures approved for his use in operating the department or project.

Detail object codes for the various types of accounts appearing within a fund group are as follows:

	<u>OBJECT CODE</u>
	D
	M E
	A T
	J A
	O I
	<u>R L</u>
<b>I. Cash Receipts</b>	
<b>A. Revenue - Object 000</b>	
<b>1. Education and General</b>	
<b>a. Student Tuition and Fees -- 000-039</b>	
Registration	0 01
Registration - Refunds	0 02
Resident Tuition	0 03
Resident Tuition - Refunds	0 04
Nonresident Tuition	0 05
Nonresident Tuition - Refunds	0 06
Evening Class Registration	0 07
Refunds - Evening Class Registration	0 08
Summer School Registration	0 09
Refunds - Summer School Registration	0 10
Student Teaching Fees	0 11
Excess Hours Registration	0 12
Late Registration	0 13

OBJECT CODE

D

M E

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## (Cash Receipts Continued)

Change in Registration	0 14
Private Music Fees	0 15
Doctor of Philosophy Fees	0 16
Transcripts of Credits	0 17
Breakage Coupons	0 18
Admissions Fee	0 19
<b>b. State Appropriations -- 040-049</b>	
General Operations	0 40
Geological and Mineralogical Survey	0 41
Educational T. V.	0 42
Extension Division	0 43
Center for Economic Development	0 44
Experiment Station	0 45
Ecology Center	0 46
Research Grants	0 47
Training Grants	0 48
Water Laboratory	0 49
<b>c. Federal Appropriations -- 050-059</b>	
Experiment Station	0 50
Extension Division	0 51
General Operations - Life and Physical Science	0 52
	0 53
	0 54
	0 55
	0 56

OBJECT CODE

D  
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(Cash Receipts Continued)

d. Endowment Income -- 060-069

Land Grant Interest

0 57

0 58

0 59

0 60

0 61

0 62

0 63

0 64

0 65

0 66

0 67

0 68

0 69

e. Gifts -- 070-079

Business Concerns

0 70

Associations

0 71

Foundations

0 72

Churches

0 73

Fraternal Organizations

0 74

Other

0 75

0 76

0 77

0 78

0 79

OBJECT CODE

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(Cash Receipts Continued)

f. Recovery of Indirect Costs - Sponsored Programs -- 080-089	
Libraries	0 80
Student Services	0 81
Operation and Maintenance of Physical Plant	0 82
General Administration	0 83
General Institutional Expense	0 84
Departmental Administration	0 85
Usage Allowance - Building	0 86
Usage Allowance - Equipment	0 87
	0 88
	0 89
g. Sales and Services of Educational Departments -- 090-099	
Agricultural Products	0 90
College of Educational Syllabus	0 91
Audio Visual Aids (Instructional Departments)	0 92
Pharmacy Immunizations	0 93
Medical School Patient Fees	0 94
Counseling Center Examinations	0 95
Catalog Sales	0 96
Class Schedule Sales	0 97
	0 98
	0 99

OBJECT CODE

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(Cash Receipts Continued)

h. Other Sources -- 100-129

Parking Decals	1 00
Locker Rental	1 01
Microscope Rental	1 02
Sale of Salvage	1 03
Library Fines	1 04
Building Rentals	1 05
Pay Telephone Commissions	1 06
T.I.A.A. Refunds	1 07
Conferences and Institutes	1 08
Lecture Series	1 09
Entertainment and Art Series	1 10
Dance Costume Rentals	1 11
Piano Rentals	1 12
Workshops	1 13
Short Courses	1 14
Auxiliary Enterprise Profits	1 15
	1 16
	1 17
	1 18
	1 19
	1 20
	1 21
	1 22

OBJECT CODE

(Cash Receipts Continued)

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1 23

1 24

1 25

1 26

1 27

1 28

1 29

i. Organized Activities Relating to Educational  
Departments -- 130-139

Creamery Sales 1 30

Civil Engineering - Summer Camp 1 31

Pharmacy Apothecary Sales 1 32

Audio Visual Bureau 1 33

Auto-Body and Fender 1 34

Auto-Mechanics 1 35

Auto-Service 1 36

Carpentry 1 37

Cosmetology 1 38

Electronics 1 39

2. Student Aid -- 140-149

a. Fee Waivers 1 40

b. Scholarships 1 43

c. Endowment Income 1 44

d. Gifts 1 45

OBJECT CODE

D  
M E  
A T  
J A  
O I  
R L

## (Cash Receipts Continued)

e. Fellowships	1 46
f. Scholarships	1 47
3. Service and Auxiliary Enterprises -- 150-194	
Sales	1 51
Returns and Allowances	1 52
Room Revenue	1 53
Board Revenue	1 54
Tenant Sales and Services	1 55
	1 56
Rental Support Fees	1 57
Faculty Club Support	1 58
Bowling Income	1 59
Shoe Rentals	1 60
Admissions	1 61
Union Maintenance Fees	1 62
Meals Expense	1 63
	1 64
	1 65
Gate Receipts	1 66
Guarantees	1 67
Concessions	1 68
Program Sales	1 69
Program Advertising	1 70

OBJECT CODE

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## (Cash Receipts Continued)

Radio Broadcast Rights	1 71
Television Royalties	1 72
Parking	1 73
Fieldhouse and Stadium Rentals	1 74
	1 75
Late Fees	1 76
Damages	1 77
Laundry and Dry Cleaning - Revenue	1 78
Deposit Forfeits	1 79
Telephone Income	1 80
Rentals	1 81
	1 82
	1 83
Apportionment - Associated Students	1 84
	1 85
General Fund Subsidy	1 86
	1 87
Hospital Revenue - Routine Services	1 88
Hospital - Special Services	1 89
Other Income	1 90
	1 91
Purchases	1 92

OBJECT CODE

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J A  
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R L

(Cash Receipts Continued)

1 93

1 94

4. Transfers and Closing Entries -- 195-199

1 95

1 96

1 97

Transfers

1 98

Closing Entries

1 99

B. Expenditure Refunds

Code these transactions with the same object code and detail code used when the expenditure was made.

C. Balance Sheet Accounts - Object 900

The detail code can be utilized to analyze transactions recorded in a balance sheet account. For example, the fund balance accounts could be coded to analyze the transfers during the year as well as net increases from revenue over expenditures for the year.

II. Cash Disbursements

A. Revenue - Object 000

1. Refund - Code these transactions with the same object code used when the original receipt was issued.

2. Transfers

1 90

3. Closing Entry

1 91

Expenditures

	<u>OBJECT CODE</u>
Instruction and General	D
	M E
	A T
B. Salaries - Object 200-249	J A
	O I
	<u>R L</u>
1. Teaching Salaries -- 200-224	
a. Professor	2 00
b. Associate Professor	2 01
c. Assistant Professor	2 02
d. Instructor	2 03
e. Lecturer	2 04
f. Teaching Associate	2 05
g. Teaching Assistant	2 06
h. Acting Instructor	2 07
i. Other	2 08
j. Transfers	2 23
k. Closing Entries	2 24
2. Nonteaching Salaries -- 225-249	
a. Deans	2 25
b. Department Heads	2 26
c. Teaching Interns	2 27
d. Other	2 28
e. Transfers	2 48
f. Closing Entries	2 49
C. Wages - Object 250-299	
1. Teaching -- 250-274	
a. Teaching Associate	2 55
b. Teaching Assistant	2 56
c. Acting Instructor	2 57
d. Other	2 58
e. Transfers	2 73
f. Closing Entry	2 74

OBJECT CODE

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M E  
A T  
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R L

2. Nonteaching -- 275-299	
a. Teaching Interns	2 77
b. Other	2 78
c. Transfers	2 98
d. Closing Entries	2 99
D. Staff Benefits - Object 300-349	
1. Teaching Salaries and Wages -- 300-324	
a. F.I.C.A. - Matching Share	3 00
b. T.I.A.A. - Matching Share	3 01
c. State Teachers' Retirement	3 02
d. Health Insurance	3 03
e. Group Life Insurance	3 04
f. Transfers	3 23
g. Closing Entries	3 24
2. Nonteaching Salaries and Wages -- 325-349	
a. F.I.C.A. - Matching Share	3 30
b. T.I.A.A. - Matching Share	3 31
c. State Teachers' Retirement	3 32
d. Health Insurance	3 33
e. Group Life Insurance	3 34
f. Transfers	3 48
g. Closing Entries	3 49

OBJECT CODE

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M E  
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J A  
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## E. Travel - Object 350-399

## 1. In-State -- 350-359

a. Transportation	3 50
b. Other Travel Expense	3 51
c. Transfers	3 58
d. Closing Entries	3 59

## 2. Out-of-State -- 360-369

a. Transportation	3 60
b. Other Travel Expense	3 61
c. Transfers	3 68
d. Closing Entries	3 69

## 3. Foreign -- 370-379

a. Transportation	3 70
b. Other Travel Expense	3 71
c. Transfers	3 78
d. Closing Entries	3 79

## F. Fellowships, Scholarships, and Stipends - Object 400-499

## G. Current Expense - Object 500-699

1. Advertising and Publicity	5 00
2. Animals	5 01
3. Animal Food and Care	5 02
4. Books and Periodicals	5 03
5. Building Alterations or Renovation	5 04
6. Chemicals, Drugs, and Gases	5 05

OBJECT CODE

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## (Current Expense Continued)

7. Classroom and Office Supplies	5 06
8. Computer Supplies and Services	5 07
9. Demurrage	5 08
10. Electronic and Machine Shop Supplies	5 09
11. Equipment or Space Rentals	5 10
12. Experimental Subjects and Specimen Samples	5 11
13. Fuel	5 12
14. Glassware	5 13
15. Honorariums or Consultant Fees	5 14
16. Insurance	5 15
17. Laundry and Cleaning	5 16
18. Maintenance Service Contracts	5 17
19. Medical Care and Expense	5 18
20. Medical or Laboratory Supplies	5 19
21. Membership Dues	5 20
22. Miscellaneous	5 21
23. Photographic and Reproduction Expense	5 22
24. Postage and Mailing	5 23
25. Power and Light	5 24
26. Repairs or Maintenance	5 25
27. Reprints, Page Costs and Publications	5 26
28. Small Tools or Instruments	5 27
29. Telephone and Telegraph	5 28
30. Tuition Expense	5 29
31. Water and Sewer	5 30
32. Wearing Apparel and Uniforms	5 31

OBJECT CODE

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(Current Expense Continued)

## Auxiliary Enterprises

33. Program Entertainment	6 01
34. Renovations	6 02
35. Freight	6 03
36. Legal and Accounting	6 04
37. Advertising	6 05
38. Monitor Expense	6 06
39. Dues and Subscriptions	6 07
40. Insurance	6 08
41. Utilities	6 09
42. Telephone and Telegraph	6 10
43. Office Supply and Expense	6 11
44. Game Supplies	6 12
45. Utensil Replacement	6 13
46. Repairs, Maintenance, and Parts	6 14
47. Physical Plant Charges	6 15
48. Delivery Truck	6 16
49. Supplies	6 17
50. Laundry and Cleaning	6 18
51. Cash Variations	6 19
52. Janitorial Supplies	6 20
53. Pin Replacements	6 21
54. Renovations	6 22
55. Rental Support Charges	6 23
	6 24
	6 25

OBJECT CODE

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57. Union Board	6 26
58. Student Cabinet	6 27
59.	6 28
60.	6 29
61.	6 30
62.	6 31
63.	6 32
64.	6 33
65.	6 34
66.	6 35
67.	6 36
68.	6 37
69.	6 38
70. Medical and Surgical Supplies	6 39
71. Orthopedic	6 40
72. Syringes and Needles	6 41
73. Sutures	6 42
74. Instruments	6 43
75. Office Supplies	6 44
76. Printed Forms	6 45
77. Printing and Binding	6 46
78. Pharmaceuticals and Drugs	6 47
79. Clothing and Uniforms	6 48
80.	6 49

OBJECT CODE

	D
	M E
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	O I
	<u>R L</u>
81. Oxygen Supplies	6 50
82. Educational Supplies	6 51
83. Teaching Supplies	6 52
84.	6 53
85.	6 54
86.	6 55
87.	6 56
88.	6 57
89.	6 58
90. Repairs to Instruments	6 59
91. Repairs to Equipment	6 60
92.	6 61
93. Postage	6 62
94.	6 63
95.	6 64
96. Purchased Services	6 65
97. Books and Periodicals	6 66
98. Institutional Membership Fees	6 67
99. Collection Fees	6 68
100.	6 69
101. Signs and Name Tags	6 70
102. Equipment Rental	6 71
103. Parenteral Solutions	6 72
104. Blinds, Drapes, and Shades	6 73

OBJECT CODE

(Current Expense Continued)

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105.		6 74
106.	Officiating	6 75
107.	Game Expense	6 76
108.	Game Films	6 77
109.	Board and Room	6 78
110.	Training Table	6 79
111.	Scouting - Current Expense	6 80
112.	Recruiting - Current Expense	6 81
113.	Guarantees and Settlement	6 82
114.	Expendable Equipment and Equipment Repairs	6 83
115.	NCAA Meets - Current Expense	6 84
116.	Concessions	6 85
117.	Miscellaneous Supplies	6 86
118.	Program Expense	6 87
119.	Storeroom Labor	6 88
120.	Medical and Training Room Expense	6 89
121.	Pro-rata Share of Administration and General Expense	6 90
122.	Pro-rata Share of Physical Plant Operation and Maintenance	6 91
123.		6 92
124.		6 93
125.	Miscellaneous Expense	6 94
126.		6 95
127.		6 96
128.	Charges to Other Funds	6 97

OBJECT CODE

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## (Current Expense Continued)

129. Transfers	6 98
130. Closing Entries	6 99
G. Recovery of Indirect Cost on Sponsored Projects - Object 700-799	
1. Sponsored Research	7 00
2. Other Separately Budgeted Research	7 01
3. Training Grants	7 02
4. Other Sponsored Programs	7 03
5. Disallowances	7 04
6. Transfers	7 98
7. Closing Entries	7 99
H. Equipment - Object 800-899	
1. Furniture	8 00
2. Office Equipment	8 01
3. Laboratory Equipment	8 02
4. Classroom Furniture	8 03
5. Automotive Equipment	8 04
6. Computers and Data Processing Equipment	8 05
7.	
8.	
9. Unclassified Equipment	8 08
10. Transfers	8 98
11. Closing Entries	8 99

OBJECT CODE

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## I. Balance Sheet Accounts - Object 900

1. Current Assets	9 10
2. Fixed Assets	9 20
3. Other Assets	9 30
4. Current Liabilities	9 40
5. Long Term Liabilities	9 50
6. Deferred Income	9 60
7. Reserves	9 70
8. Transfers	9 80
9. Fund Balances	9 90

## J. Estimated Revenue - Object X00

## K. Encumbrances - Object Y00

4

## SUGGESTED LIST OF OBJECT DETAIL CLASSIFICATION

1. Animals
2. Animal Food and Care
3. Books and Periodicals
4. Building Alterations or Renovation
5. Chemicals, Drugs and Gasses
6. Classroom and Office Supplies
7. Demurrage
8. Computer Supplies and Services
9. Electronic and Machine Shop Supplies
10. Equipment or Space Rentals
11. Experimental Subjects and Specimen Samples
12. Glassware
13. Honorariums on Consultants Fees
14. Laundry and Cleaning
15. Medical Expense and Care
16. Maintenance Service Contracts
17. Medical or Laboratory Supplies
18. Membership Dues
19. Miscellaneous
20. Photographic and Reproduction Expense
21. Postage and Mailing
22. Reprints, Page Costs, and Publications
23. Repairs or Maintenance
24. Small Tools or Instruments
25. Telephone and Telegraph
26. Tuition Expense
27. Wearing Apparel and Uniforms
97. Transfer
98. Closing Entry

## EXPLANATION OF DETAIL CODES

### Advertising and Publicity

Charge this account with advertisements in newspapers, magazines, television, radio programs, and other publicity enterprises.

### Animals

Include the cost of animals and rodents used for experimental purposes. Pigs, sheep, dogs, cattle, rabbits, mice, frogs, etc.

### Animal Food and Care

The cost of all items of food used for livestock and animals and veterinary supplies used in treatment of their illnesses.

### Books and Periodicals

Charge this account with the cost of text books, pamphlets, maps and plates. Also with subscriptions to newspapers, magazines, and other periodicals, including continuous tax, legal, rate, and other technical publications.

### Building Alterations or Renovation

Charge this account with cost of lumber, millwork, roofing, building stone and brick, structural steel, cement, lime, crushed rock and gravel, sand, road mix, asphalt, calcium chloride, large pipe fittings, castings and culverts, conduits, plumbing and heating materials, hardware, sheet metal, paint, lead and other decorating materials, glazier's supplies including glass.

### Chemicals, Drugs, and Gasses

This category includes chemicals, drugs, nitrogen, helium, etc., used in connection with experiments and research.

### Classroom and Office Supplies

Charge this account with supplies used in classrooms or offices, such as pencils, pens, paper, stencils, blotters, file inserts, folders, glue, paper cement, paper clips, rubber bands. Small expendable equipment should also be charged to this account, such as stapling machines, scissors, rulers, tape dispensers, pen and pencil sets. Charge also with cost of notary seals and commissions, bank charges and safety deposit boxes.

### Demurrage

Charge this account with the costs of returnable containers and cylinders. Charge is for use of containers or cylinders beyond time limit for use established by manufacturer of oxygen, nitrogen, hydrogen, chemicals, oil, etc.

### Computer Supplies and service

Includes all expenditures related to the tabulating and data processing operation. Data processing cards, supplies and leasing equipment.

### Electronic and Machine Shop Supplies

Includes expenditures for maintenance and operation of radio, radar, television, computer and other electronic equipment.

### Equipment or Space Rentals

Charge this account with rentals of buildings, garage storage, furniture and office equipment rentals, land rentals, equipment rentals, post office box rentals and motor vehicle rentals.

### Experimental Subjects and Specimen Samples

Include in this category payments to persons serving as experimental subjects, also includes blood, urine samples for experimental purposes.

### Honorariums and Consultants

Charge this account with honorariums and consultants fees for legal, accounting or other advisory service.

Laundry and Cleaning

Charge this account with the cost of all laundry and cleaning service, dust cloths and linen services.

Medical Care and Expense

Charge this account with the cost of outside medical care, hospitalization, medical and occupational examinations. Also charge artificial arms, legs, glasses; trusses, elastic stockings, and hearing aids. Include subsistence and travel for patients or experimental subjects.

Maintenance Service Contracts

All expenditures of a contractual nature for regular maintenance, inspection, and service of equipment. This object does not include expenditures for repairs which are ordinarily excluded from maintenance contracts.

Medical or Laboratory Supplies

Charge this account with the cost of medicines and drugs, chemicals and laboratory glassware.

Membership Dues

Charge this account with the cost of membership dues in state, county, or national organizations.

Miscellaneous

Charge this account for expenditures which cannot be classified with any other account description.

This account should have very few charges. If an item is repeatedly charged to this account, consideration should be given to establishing a new account classification.

Photographic and Reproduction Expense

Charge this account with the cost of film, film developer, chemicals, thermofax

paper, and medical illustrations.

#### Postage and Mailing

Charge this account with postage stamps, postage due, postage meter charges, air mail, special delivery, registered letters and mailing bureau charges.

#### Reprints, Page Costs, and Publications

Include in this category publication costs of articles written on a specific research project. Also includes reprints of publications relative to research projects.

#### Repairs or Maintenance

Charge this account with parts purchased for repair or maintenance of office equipment, surgical and laboratory equipment, shop equipment, classroom furniture and equipment, air conditioners, household and refrigeration equipment, and motor vehicles.

Also charge this account with accessories, such as tires, tubes, fire extinguishers, X-ray tubes.

#### Small Tools or Instruments

Charge this account with the cost of tools, and laboratory or clinical instruments of an expendable nature which will last less than one year or cost less than \$50.

#### Telephone and Telegraph

Charge this account with telephone, telegraph, cable and radiogram costs. Include local and long distance calls.

#### Tuition Expenses

Charge this account with tuition and subsistence.

#### Wearing Apparel and Uniforms

Charge this account with the cost of employees' uniforms, special wearing

J-26

apparel, clothing, and shoes.

Transfer

This account used to record interaccount transfers which do not effect increases or decreases in income or expenditures.

Closing Entry

Used to record closing entries for accounts at the end of fiscal year.

A P P E N D I X K

Illustrative Financial Statement  
Formats

## BALANCE SHEET

As At June 30

	<u>1967</u>	<u>1968</u>
<b>General Fund</b>		
<b>Assets</b>		
Equity in pooled cash and securities	\$2,012,762	\$1,601,175
State appropriations receivable	102,200	271,727
Accounts receivable less allowance for uncollectible hospital accounts	1,093,449	1,372,771
Prepaid expenses	<u>14,320</u>	<u>41,040</u>
Total Assets	<u>3,222,731</u>	<u>3,286,713</u>
<b>Liabilities</b>		
Accounts payable	123,086	130,401
Accrued payroll	956,638	1,029,721
Unearned student tuition	<u>1,280,207</u>	<u>1,222,191</u>
Total Liabilities	<u>2,359,931</u>	<u>2,382,313</u>
Fund Balance	\$ <u>862,800</u>	\$ <u>904,400</u>

## BALANCE SHEET

As At June 30

	<u>1967</u>	<u>1968</u>
<u>Restricted Fund</u>		
Assets		
Cash	\$ 8,853	\$ 13,872
Equity in pooled cash and securities	410,506	382,191
Marketable securities at cost	16,000	16,000
Accounts receivable less allowance for uncollectible accounts	284,531	627,253
Advance to other funds	<u>14,500</u>	<u>14,500</u>
Total Assets	<u>734,390</u>	<u>1,053,816</u>
Liabilities		
Accounts payable	154,911	179,255
Accrued payroll	215,462	275,589
Undistributed endowment income	<u>8,853</u>	<u>13,872</u>
Total Liabilities	<u>379,226</u>	<u>468,716</u>
Fund Balance	\$ <u>355,164</u>	\$ <u>585,100</u>

## BALANCE SHEET

As At June 30

	<u>1967</u>	<u>1968</u>
<u>Auxiliary Enterprises Fund</u>		
Assets		
Equity in pooled cash and securities	\$ 635,003	\$ 932,331
Marketable securities at cost	6,891	500
Accounts receivable	405,514	446,436
Inventories, principle at average cost	1,252,467	1,430,001
Prepaid expenses	124,809	128,740
Advance to other funds	<u>4,500</u>	<u>4,500</u>
Total Assets	<u>2,429,184</u>	<u>2,942,508</u>
Liabilities		
Accounts payable	306,244	375,848
Accrued payroll	162,373	197,442
Unearned income	<u>759,006</u>	<u>921,840</u>
Total Liabilities	<u>1,227,623</u>	<u>1,495,130</u>
Fund Balance	<u>\$1,201,561</u>	<u>\$1,447,378</u>

## BALANCE SHEET

As At June 30

	<u>1967</u>	<u>1968</u>
<u>Student Loan Fund</u>		
Assets		
Equity in pooled cash and securities	\$ 33,963	\$ 246,718
Marketable securities at cost	8,000	8,000
Notes receivable less allowance for uncollectible notes and cancellations	<u>1,597,789</u>	<u>1,800,145</u>
Total Assets	<u>1,639,752</u>	<u>2,054,863</u>
Liabilities		
National Defense Education Act and Health Professions Educational Assistance Act loans payable to U.S. Government in installments beginning in 1969, less provisions for uncol- lectible notes and cancellations	1,210,953	1,581,633
Other funds temporarily in custody of University	33,619	34,930
Advances from other funds	<u>12,000</u>	<u>12,000</u>
Total Liabilities	<u>1,256,572</u>	<u>1,628,563</u>
Fund Balance	\$ <u>383,180</u>	\$ <u>426,300</u>

## BALANCE SHEET

As At June 30

	<u>1967</u>	<u>1968</u>
<b><u>Endowment Fund</u></b>		
<b>Assets</b>		
Cash	\$ 16,320	\$ 18,259
Equity in pooled cash and securities	167,582	175,180
Marketable securities at cost or market value at date of gift	1,048,018	1,157,992
Notes receivable secured by real estate	<u>81,780</u>	<u>94,969</u>
Total Assets	<u>1,313,700</u>	<u>1,446,400</u>
<b>Liabilities</b>		
Fund Balance	<u>\$1,313,700</u>	<u>\$1,446,400</u>

## BALANCE SHEET

As At June 30

	<u>1967</u>	<u>1968</u>
<u>Agency Fund</u>		
Assets		
Cash	\$ 155,258	\$ 157,350
Equity in pooled cash and securities	563,074	719,600
Marketable securities at cost	16,674	20,693
Accounts receivable	<u>28,776</u>	<u>17,754</u>
Total Assets	<u>763,782</u>	<u>915,397</u>
Liabilities		
Accounts payable	32,690	13,444
Accrued payroll	2,294	2,969
Tax withheld and other payroll deductions	<u>609,298</u>	<u>742,784</u>
Total Liabilities	<u>644,282</u>	<u>759,197</u>
Fund Balance	<u>\$ 119,500</u>	<u>\$ 156,200</u>

## BALANCE SHEET

	<u>1967</u>	<u>1968</u>
<b><u>Plant Fund</u></b>		
<b>Assets</b>		
Cash	\$ 83,675	\$ 66,134
Marketable securities at cost	2,744,521	1,005,267
Building funds in custody of trustee	1,124,366	2,520,686
State appropriations receivable from capital cost	8,063,976	5,053,350
Accounts receivable	1,126,196	1,085,065
Land, buildings and improvements and equipment	<u>33,945,570</u>	<u>37,115,995</u>
Total Assets	<u>47,088,304</u>	<u>46,846,497</u>
<b>Liabilities</b>		
Advance from pooled cash and securities	446,139	339,091
Accounts payable	3,571,713	2,381,503
Notes payable	1,111,000	1,503,500
Warrants outstanding	14,352	187,603
Revenue bonds payable	15,790,000	15,378,000
Advance from other funds	<u>7,000</u>	<u>7,000</u>
Total Liabilities	<u>20,940,204</u>	<u>19,796,697</u>
Fund Balance	<u>\$26,148,100</u>	<u>\$27,049,800</u>



## STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND TRANSFERS

FOR THE YEAR ENDED JUNE 30, 1969

	<u>Total</u>	<u>General</u>	<u>Restricted</u>
<u>Revenues</u>			
<u>Educational and General</u>			
Student Tuition and Fees	\$ 5,105,200	\$ 5,105,200	\$ -----
Governmental Appropriations	8,850,000	8,200,000	650,000
Endowment Income	56,750		56,750
Gifts	76,000		76,000
Sponsored Research	8,400,300		8,400,300
Other Separately Budgeted Research	1,020,000	1,020,000	
Training Grants	5,370,500		5,370,500
Other Sponsored Programs	1,800,000		1,800,000
Recovery of Indirect Costs - Sponsored Programs	990,000	990,000	
Sales and Services of Educational Departments	120,000	120,000	
Organized Activities Relating To Educational Departments	85,900	85,900	
Other Sources	<u>262,000</u>	<u>262,000</u>	
Total Educational and General	<u>32,136,650</u>	<u>15,783,100</u>	<u>16,353,550</u>
Student Aid	65,000		65,000
Auxiliary Enterprises	5,074,900	5,074,900	
Total Revenues	<u>\$37,276,550</u>	<u>\$20,858,000</u>	<u>\$16,418,550</u>
<u>Expenditures</u>			
<u>Educational and General</u>			
Instruction and Departmental Research	9,787,350	9,650,000	137,350
Organized Activities Relating To Educational Departments	150,000	150,000	
Sponsored Research	8,700,300		8,700,300
Other Separately Budgeted Research	1,020,000	1,020,000	
Training Grants	5,670,500		5,670,500
Other Sponsored Programs	1,800,000		1,800,000
Extension and Public Service	324,100	298,500	25,600
Libraries	869,800	850,000	19,800
Student Services	723,800	723,800	
Operation and Maintenance of Physical Plant	1,800,000	1,800,000	
General Administration	600,000	600,000	
General Institutional Expense	290,500	290,500	
Total Educational and General	<u>31,736,350</u>	<u>15,382,800</u>	<u>16,353,550</u>
Student Aid	260,000	195,000	65,000
Auxiliary Enterprises	4,380,000	4,380,000	
Total Expenditures	<u>\$36,376,350</u>	<u>\$19,957,800</u>	<u>\$16,418,550</u>
<u>Transfers</u>			
<u>Plant Funds</u>			
Retirement of Indebtedness	\$ 650,000	\$ 650,000	\$ -----
Total Transfers Net	<u>650,000</u>	<u>650,000</u>	<u>-----</u>
Total Expenditures and Transfers	<u>37,026,350</u>	<u>20,607,800</u>	<u>-----</u>
Excess of Revenue Over Expenditures and Transfers	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ -----</u>

UTAH COORDINATING COUNCIL OF HIGHER EDUCATION -- STATEMENT FORMAT -- EXPENDITURES

	<u>Current General Fund</u>	<u>Current Restricted Fund</u>	<u>Total</u>	<u>Teaching Salaries &amp; Wages</u>	<u>Non-Teaching Salaries &amp; Wages</u>	<u>Employee Benefits</u>	<u>Travel</u>	<u>Current Expense</u>	<u>Equipment</u>
<b>EDUCATIONAL AND GENERAL</b>									
<u>Instruction and Departmental Research</u>									
College of Arts and Science	2,895,000	41,205	2,936,205	1,908,533	205,535	234,896	58,724	352,345	176,172
College of Business	1,447,500	20,603	1,468,103	954,267	102,768	117,448	29,362	176,172	88,086
College of Education	2,412,500	34,337	2,446,837	1,590,444	171,279	195,747	48,937	293,620	146,810
College of Engineering	1,930,000	27,470	1,957,470	1,272,356	137,023	156,598	39,149	234,896	117,448
Graduate School	965,000	13,735	978,735	636,178	68,511	78,299	19,575	117,448	58,724
Total Instructional and Departmental Research	9,650,000	137,350	9,787,350	6,361,778	685,116	782,988	195,747	1,174,481	587,240

Organized Activities Relating to Educational Departments

Cremery	112,500		112,500		67,500	10,125	300	32,075	2,500
Pharmacy Apothecary	37,500		37,500		22,500	3,375	50	11,075	500
Total Organized Activities Relating to Educational Departments	150,000		150,000		90,000	13,500	350	43,150	3,000

Sponsored Research

College of Arts and Science		435,015	435,015	313,211		39,151	13,050	43,502	26,101
College of Business		348,012	348,012	250,569		31,321	10,440	34,801	20,881
College of Education		1,305,045	1,305,045	939,632		117,454	39,151	130,505	78,303
College of Engineering		5,220,180	5,220,180	3,758,530		469,816	156,605	522,018	313,211
Graduate School		1,392,048	1,392,048	1,002,275		125,284	41,761	139,205	83,523
Total Sponsored Research		8,700,300	8,700,300	6,264,217		783,026	261,007	870,031	522,019

Other Separate Budgeted Research

Bureau of Economic and Business Research	153,000		153,000	114,750		13,770	3,060	18,360	3,060
Bureau of Educational Research	204,000		204,000	153,000		18,360	4,080	24,480	4,080
Water Laboratory	663,000		663,000	497,250		59,670	13,260	79,560	13,260
Total Other Separately Budgeted Research	1,020,000		1,020,000	765,000		91,800	20,400	122,400	20,400

Training Grants

College of Arts and Sciences	1,871,265		1,871,265	1,403,449	187,127	93,563	37,425	130,989	18,712
College of Business	283,525		283,525	212,644	28,353	14,176	5,670	19,847	2,835
College of Education	1,134,100		1,134,100	850,575	113,410	56,705	22,682	79,387	11,341
College of Engineering	2,268,200		2,268,200	1,701,150	226,820	113,410	45,364	158,774	22,682
Graduate School	113,410		113,410	85,058	11,341	5,671	2,268	7,938	1,134
Total Training Grants	5,670,500		5,670,500	4,252,876	567,051	283,525	113,409	396,935	56,704

	<u>Current General Fund</u>	<u>Current Restricted Fund</u>	<u>Total</u>	<u>Teaching Salaries &amp; Wages</u>	<u>Non-Teaching Salaries &amp; Wages</u>	<u>Employee Benefits</u>	<u>Travel</u>	<u>Current Expense</u>	<u>Equipment</u>
<b>Other Sponsored Programs</b>									
College of Arts and Science	180,000		180,000	54,000	72,000	14,400	5,400	30,600	3,600
College of Education	360,000		360,000	108,000	144,000	28,800	10,800	61,200	7,200
College of Engineering	810,000		810,000	243,000	324,000	64,800	24,300	137,700	16,200
Graduate School	450,000		450,000	135,000	180,000	36,000	13,500	76,500	9,000
Total Other Sponsored Programs	1,800,000		1,800,000	540,000	720,000	144,000	54,000	306,000	36,000
<b>Extension and Public Service</b>									
Home Study Courses	44,775	3,840	48,615	34,030	4,862	3,889	2,431	2,917	486
Conferences and Work Shops	29,850	2,560	32,410		24,308	2,917	1,945	3,240	
Agricultural Experiment Station	149,250	12,800	162,050		121,538	14,585	9,722	16,205	
Geological and Mineralogical Survey	59,700	5,120	64,820		48,615	5,834	3,889	6,482	
Community Development	14,925	1,280	16,205		12,154	1,458	972	1,621	
Total Extension and Public Service	298,500	25,600	324,100	34,030	211,477	28,683	18,959	30,465	486
<b>Libraries</b>									
General	637,500	14,850	652,350		339,262	58,712	1,047	240,282	13,047
College of Business	68,000	1,584	69,584		52,188	6,263	92	9,650	1,391
College of Law	102,000	2,376	104,376		78,283	9,394	87	14,525	2,087
College of Medicine	42,500	990	43,490		32,618	3,479	304	6,319	770
Total Libraries	850,000	19,800	869,800		502,351	77,848	1,530	270,776	17,295
<b>Student Services</b>									
Registrar's Office	470,470		470,470		282,282	37,638	400	149,150	1,000
Dean of Students	57,904		57,904		34,742	4,633	750	17,079	700
Student Health Service	86,856		86,856		52,114	6,948	100	27,394	300
Testing and Counseling	108,570		108,570		65,142	8,686	250	33,992	500
Total Student Services	723,800		723,800		434,280	57,905	1,500	227,615	2,500
<b>Operation and Maintenance of Physical Plant</b>									
Administration	105,000		105,000		85,000	7,000	500	7,500	5,000
Custodial Services	630,000		630,000		302,400	31,500		289,800	6,300
Building Maintenance	252,000		252,000		120,960	12,600		115,920	2,520
Heating Plant	336,000		336,000		161,280	16,800		154,560	3,360
Utility Systems	84,000		84,000		40,320	4,200		38,640	840
Grounds Maintenance	63,000		63,000		30,240	3,150		28,980	630
Equipment and Vehicles	42,000		42,000		20,160	2,100		19,320	420
Police and Watchmen	84,000		84,000		40,320	4,200		38,640	840
Insurance	21,000		21,000					21,000	
Telephone	210,000		210,000					210,000	
Power and Light	273,000		273,000					273,000	
Total Operation and Maintenance of Physical Plant	2,100,000		2,100,000		800,680	81,550	500	1,197,360	19,910
Less Expenses Allocated to Auxiliary Enterprises	300,000		300,000					300,000	
Net Operation and Maintenance of Physical Plant	1,800,000		1,800,000		800,680	81,550	500	897,360	19,910

	<u>Current General Fund</u>	<u>Current Restricted Fund</u>	<u>Total</u>	<u>Teaching Salaries &amp; Wages</u>	<u>Non-Teaching Salaries &amp; Wages</u>	<u>Employee Benefits</u>	<u>Travel</u>	<u>Current Expense</u>	<u>Equipment</u>
<u>General Administration</u>									
Governing Board	6,600		6,600		4,000	400	600	1,600	
President	33,000		33,000		26,000	2,600	1,600	2,800	
Academic Vice President	52,800		52,800		42,000	4,200	700	5,500	400
Business Vice President	26,400		26,400		22,000	1,900	300	2,000	200
Controller	330,000		330,000		240,000	24,000	400	55,100	10,500
Purchasing	211,200		211,200		186,000	18,400	100	4,950	1,750
Total General Administration	660,000		660,000		520,000	51,500	3,700	71,950	12,850
Less Expenses Allocated to Auxiliary Enterprises	60,000		60,000					60,000	
Net General Administration	600,000		600,000		520,000	51,500	3,700	11,950	12,850
<u>General Institutional Expense</u>									
Alumni Office	30,000		30,000		20,000	2,000	800	7,000	200
Development Office	36,000		36,000		28,000	2,800	1,200	3,500	500
Commencement	24,000		24,000		4,500	450	100	18,800	150
Membership	12,000		12,000					12,000	
Public Relations	198,000		198,000		108,000	10,800	2,600	75,800	800
Total General Institutional Expense	300,000		300,000		160,500	16,050	4,700	117,100	1,650
Less Expenses Allocated to Auxiliary Enterprises	9,500		9,500					9,500	
Net General Institutional Expense	290,500		290,500		160,500	16,050	4,700	107,600	1,650
TOTAL EDUCATIONAL AND GENERAL	15,382,800	16,353,550	31,736,350	11,188,684	11,720,672	2,412,375	675,802	4,458,763	1,280,054
<u>Student Aid</u>									
Scholarships	50,000	15,000	65,000					65,000	
Fellowships	124,000	45,000	169,000					169,000	
Other Student Aids	21,000	5,000	26,000				5,000	21,000	
Total Student Aid	195,000	65,000	260,000				5,000	255,000	
<u>Auxiliary Enterprises</u>									
Bookstore	1,095,000		1,095,000		328,500	32,850	500	727,150	6,000
Food Service	1,314,000		1,314,000		592,300	59,130	400	655,170	8,000
Residence Halls	1,533,000		1,533,000		649,750	64,975	1,200	805,075	12,000
Union Building	438,000		438,000		228,500	22,850	1,250	181,400	4,000
Total Auxiliary Enterprises	4,380,000		4,380,000		1,798,050	179,805	3,350	2,368,795	30,000
Total Expenditures	19,957,800	16,418,550	36,376,350	11,188,684	13,518,722	2,592,180	684,152	7,082,558	1,310,054



STATEMENT OF REVENUES AND EXPENDITURES  
Auxiliary Enterprises

Book Store  
For the Year Ending June 30,

	<u>1968-69</u>	<u>1967-68</u>	<u>Increase (or Decrease)</u>
<b>I</b>	<b><u>Revenue</u></b>		
<b>A.</b>	<b><u>Sales</u></b>		
1.	\$ 802,760	\$ 692,650	\$ 110,110
2.	342,540	309,750	32,790
3.	1,500	1,450	50
	<u>1,146,800</u>	<u>1,003,850</u>	<u>142,950</u>
	<b>TOTAL SALES</b>		
<b>B.</b>	<b><u>Cost of Goods Sold</u></b>		
1.	120,500	116,700	3,800
2.	703,170	606,100	97,070
3.	135,600	120,500	15,100
	<u>688,070</u>	<u>602,300</u>	<u>85,770</u>
	<b>COST OF GOODS SOLD</b>		
<b>C.</b>	<u>458,730</u>	<u>401,550</u>	<u>57,180</u>
	<b><u>Gross Profit on Sales</u></b>		
<b>II</b>	<b><u>Other Operating Expenses</u></b>		
1.	328,500	312,850	15,650
2.	32,850	28,160	4,690
3.	9,600	14,800	(5,200)
4.	1,200	1,150	50
5.	1,180	1,120	60
6.	24,600	23,800	800
7.	900	1,050	(150)
8.	500	450	50
9.	1,600	1,460	140
	<u>400,930</u>	<u>384,840</u>	<u>16,090</u>
	<b>TOTAL OPERATING EXPENSE</b>		
<b>III.</b>	57,800	16,710	41,090
	<b><u>Net Profit From Operations Before Depreciation &amp; Subsidy</u></b>		
<b>IV.</b>	<u>7,000</u>	<u>6,000</u>	<u>1,000</u>
	<b><u>Other Income</u></b>		
<b>V</b>	<b><u>Other Expenditures &amp; Transfers</u></b>		
1.	6,000	2,000	4,000
2.	50,000	17,710	32,290
3.	1,800	1,200	600
a.	<u>1,800</u>	<u>1,200</u>	<u>600</u>
b.	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>57,800</u>	<u>20,910</u>	<u>36,890</u>
	<b>TOTAL OTHER EXPENDITURES AND TRANSFERS</b>		
	<u>\$ 7,000</u>	<u>\$ 1,800</u>	<u>\$ 5,200</u>
	<b>NET INCOME (OR LOSS) BEFORE DEPRECIATION &amp; SUBSIDY</b>		