

## 05.800-A Account Code Definitions: Assets

Office: **Business Services**  
 Procedure Contact: **Director of Business Services**  
 Related Policy or Policies: **Noted within procedure statement**

### Revision History

Revision Number:	Change:	Date:
001	Update content and format	2-17-2017
002	Update Account Codes	June 2018
003	Update content	3-1-2022

### A. Purpose

This procedure sets forth the Account Codes to be used when recording Operating Ledger “Assets” within the Banner Finance module.

SOU seeks to ensure that the policies and procedures related to purchasing and accounts payable are documented, communicated, clearly understood, and consistently applied.

### B. Definitions

- Account Code: One of the seven FOPAL elements used when posting financial transactions into the Banner Finance System. The Account Code records the type of revenue, expense, asset, liability, control account, or fund balance (owner’s equity)

### C. Procedures

Code	Title	Description
<a href="#">A0000</a>	Cash	Roll-up code to record Cash
<a href="#">A0001</a>	Cash: Suspense Checking	To record cash held in Suspense Checking
<a href="#">A0006</a>	Cash-P/R Interface	To record cash associated with the Payroll Interface
<a href="#">A0223</a>	2011A Lottery Bond Cash	To record 2011A Lottery Bond Cash
<a href="#">A0354</a>	Higher Ed Endowment Fd Cash	To record Higher Ed Endowment Fund Cash
<a href="#">A0355</a>	Endowment Fund Cash	To record Endowment Fund Cash
<a href="#">A0900</a>	Cash Inter-fund Accounts	Roll-up code to record Cash Inter-fund Accounts
<a href="#">A0901</a>	Cash On-Hand – Inter-fund	To record Cash On-Hand Inter-fund. All financial entries to Banner will automatically adjust this cash account. No entries should be made directly to this account code, unless specifically approved by the Business Services Controller’s Office.
<a href="#">A1000</a>	Petty Cash	Roll-up code to track Petty Cash advances issued by the Business Services Bursar’s Office.
<a href="#">A1001</a>	Petty Cash Advances	To record General Petty Cash Advances (i.e., “Cash Drawers”) that are defined by a distinctive funds that is attached to the department’s primary operating index code. The combination of the funds and the account code with define the ownership of the Cash Drawer.
<a href="#">A1005</a>	Petty Cash: Schneider Museum of Art	To record Petty Cash Advances: Schneider Museum of Art

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<a href="#">A1006</a>	Petty Cash: Business Services	To record Petty Cash Advances: Business Service Bursar
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<a href="#">A1019</a>	Petty Cash: Library Cash Drawer	To record Petty Cash Advances: Library
<a href="#">A1023</a>	Petty Cash: Theatre Cash Drawer	To record Petty Cash Advances: Theatre
<a href="#">A1032</a>	Petty Cash: ECP Ashland Office	To record Petty Cash Advances: Extended Campus Programs
<a href="#">A1200</a>	Lottery Bond Cash With Trustee	Roll-up code to record Lottery Bond Cash held with Trustee
<a href="#">A1299</a>	Lottery Bond Cash w/ Trustee Data	Roll-up code to record Lottery Bond Cash held with Trustee Data
<a href="#">A1300</a>	XI-F(1) Cash with Trustee	Roll-up code to record XI-F(1) Cash held with Trustee
<a href="#">A1303</a>	XI-F(1) 2015F Cash with Trustee	To record XI-F 2015F Bond cash held with Trustee
<a href="#">A1500</a>	XI-Q Cash with Trustee	Roll-up code to record XI-Q Cash held with Trustee
<a href="#">A1504</a>	XI-Q 2015F Cash with Trustee	To record XI-Q 2015F Bond Cash held with Trustee
<a href="#">A1505</a>	XI-Q 2015G Taxable Cash with Trustee	To record XI-Q 2015G Bond Cash held with Trustee
<a href="#">A2000</a>	Investments	Roll-up code to record Investments
<a href="#">A2001</a>	Institutional Investments	Roll-up code to record Institutional Investments
<a href="#">A2100</a>	Misc. Investments	Roll-up code to record Miscellaneous Investments
<a href="#">A2101</a>	Misc. Investments	To record asset values associated with miscellaneous investments which are not otherwise separately accounted for through other investment account codes.
<a href="#">A2200</a>	Unrealized Gain/Loss OITP LT Pool	To record the Unrealized Gain/Loss for the OITP (Oregon Intermediate Term Pool) Long-Term Pool investments. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A2300</a>	PUF Book Value Adjustments	To record changes to the PUF (Public Universities Fund) investment book value. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A2400</a>	State Treas Investments	Roll-up code to record State Treasury Investments
<a href="#">A2500</a>	Endowment Investments	Roll-up code to record Endowment Investments
<a href="#">A2501</a>	Endowment Distribution	To record Endowment Distribution
<a href="#">A2502</a>	Individual Corpus Endowment BV	To record Individual Corpus Endowment Book Value
<a href="#">A2520</a>	Stocks - Endowment	To record Stocks - Endowment
<a href="#">A2526</a>	BlackRock AWCI -BV	To record BlackRock AWCI - Book Value
<a href="#">A2530</a>	Bonds - Endowment	To record Bonds - Endowment
<a href="#">A2536</a>	Legg Mason-Western Asset-BV	To record Legg Mason-Western Asset - Book Value
<a href="#">A2550</a>	Contracts - Endow Property Sales	Roll-up code to record Contracts - Endowment Property Sales
<a href="#">A2551</a>	Britt Property: City of Jacksonville	To record Britt Property: City of Jacksonville - Book Value
<a href="#">A2580</a>	Real Property - Endowment	To record Real Property - Endowment
<a href="#">A2600</a>	Equity in Endow Estate	To record Equity in Endowed Estate

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<a href="#">A2620</a>	Remainder Interest - Endowment	To record Remainder Interest - Endowment
<a href="#">A2626</a>	BlackRock AWCI -Valuation	To record BlackRock AWCI Asset - Valuation
<a href="#">A2636</a>	Legg Mason-Western Asset - Valuation	To record Legg Mason-Western Asset - Valuation
<a href="#">A2640</a>	Misc. Endowment Investments	To record Misc. Endowment Investments
<a href="#">A3000</a>	Receivables	Roll-up code to record Receivables
<a href="#">A3001</a>	SIS Receivables	To record SIS Receivables. All receivables recorded on Banner SIS accounts. Includes Students, Agencies, and any entity with an account established in Banner SIS.
<a href="#">A3003</a>	SIS ACH Deposit Transfers	To record SIS ACH Deposit Transfers.
<a href="#">A3100</a>	A/R Misc. Non-SIS	Roll-up code to record A/R for Miscellaneous Non-SIS Receivables
<a href="#">A3110</a>	Travel Advance Receivable	To record Travel Advance Receivable
<a href="#">A3120</a>	Payroll Overpayments Receivable	To record Payroll Overpayments Receivable
<a href="#">A3121</a>	Payroll Advances Receivable	To record Payroll Advances Receivable
<a href="#">A3122</a>	Misc. A\R Non-SIS Receivables	To record Miscellaneous A\R Non-SIS Receivables (any receivable not posted in Banner SIS, and not related to other receivable categories that have been created under separate A31xx account codes).
<a href="#">A3123</a>	Payroll Overpayment Receivable	To record Payroll Overpayment Receivable
<a href="#">A3124</a>	Dept. of Revenue Offset Receivable	To record Dept. of Revenue Offset Receivable
<a href="#">A3125</a>	Returned Checks Receivable	To record Returned Checks Receivable
<a href="#">A3126</a>	Credit Memos Receivable	To record Credit Memos Receivable (in connection with vendors who owe the return of funds for merchandise that was returned).
<a href="#">A3127</a>	A\R Duplicate Check Receivables	To record A\R Duplicate Check Receivables
<a href="#">A3128</a>	Vendor Credits Receivable	To record Vendor Credits Receivable
<a href="#">A3129</a>	Visto Vouchers Receivable	To record Visto Vouchers Receivable
<a href="#">A3132</a>	Insurance Reimbursements Receivable	To record Insurance Reimbursements Receivable
<a href="#">A3133</a>	Non-SIS Duplicate Check Receivable	To record Non-SIS Duplicate Check Receivable (for items not already posted into the Banner Student Information System as a receivable on a student or vendor account).
<a href="#">A3134</a>	Dept Procurement Card Receivable	To record Department Procurement Card Receivable
<a href="#">A3140</a>	Funds Held in Trust - GRIDS Lawsuit	Roll-up code to record Funds Held in Trust - GRIDS Lawsuit
<a href="#">A3141</a>	GRIDs Pending Litigation Receivable	To record GRIDs Pending Litigation Receivable
<a href="#">A3150</a>	Dept Temp Cash Advances	To record Department Temporary Cash Advances. This will be similar to accounting for travel advances.
<a href="#">A3200</a>	Grant and Contract Receivables	Roll-up code to record Grant and Contract Receivables
<a href="#">A3201</a>	Grant and Contract Receivables	To record Grant and Contract Receivables

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<a href="#">A3212</a>	Grant & Contract Unbilled A/R	To record Grant & Contract Unbilled A/R. (For use only in connection with the Banner Grant Billing Module.)
<a href="#">A3213</a>	Grant & Contract Billed A/R	To record Grant & Contract Billed A/R. (For use only in connection with the Banner Grant Billing Module.)
<a href="#">A3214</a>	Grant & Contract Retainage A/R	To record Grant & Contract Retainage A/R. (For use only in connection with the Banner Grant Billing Module.)
<a href="#">A3300</a>	Notes Receivable	Roll-up code to record Notes Receivable
<a href="#">A3301</a>	Loans Advanced to Students	To record Loans Advanced to Students
<a href="#">A3302</a>	Loans Principal Payments	To record Loans Principal Payments
<a href="#">A3303</a>	Loans Principal Cancelled	To record Loans Principal Cancelled
<a href="#">A3304</a>	Loans Principal Assigned	To record Loans Principal Assigned
<a href="#">A3305</a>	Loan Principal Written Off	To record Loan Principal Written Off
<a href="#">A3350</a>	Short Term Loans Receivable	To record Short Term Loans Receivable. Rolls up to predecessor account code A3600 - Notes and Contracts Receivable ST.
<a href="#">A3353</a>	SIS Short Term Notes Receivable	To record SIS Short Term Notes Receivable. Rolls up to predecessor account code A3600- Notes and Contracts Receivable ST.
<a href="#">A3360</a>	Long Term Loans Receivable	To record Long Term Loans Receivable
<a href="#">A3363</a>	SIS Long Term Notes Receivable	To record SIS Long Term Notes Receivable
<a href="#">A3370</a>	Lease Security Deposit Receivable LT	To record the Long-term security deposit receivable associated with leases.
<a href="#">A3400</a>	Construction Contracts Rec LT	Roll-up code to record Construction Contracts Receivables: Long-Term
<a href="#">A3410</a>	XI-F Contracts Rec from State LT	To record XI-F Contracts Receivables from State: Long-Term. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A3500</a>	Contract Retainage Receivable	Roll-up code to record Contract Retainage Receivable for contractors who request to have the funds held in a separate off-campus bank account.
<a href="#">A3600</a>	Notes and Contracts Receivable ST	Roll-up code to record Notes and Contracts Short-Term Receivables
<a href="#">A3610</a>	State of Oregon XI-F Contract Rec ST	To record State of Oregon XI-F Contract Short-Term Receivables. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A3620</a>	State of Oregon XI-Q Contract Rec ST	To record State of Oregon XI-Q Contract Short-Term Receivables. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A3630</a>	State of Oregon XI-G Grant Rec ST	To record State of Oregon XI-G Grant Short-Term Receivables. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A3640</a>	State of Oregon Lottery Grant Rec ST	To record State of Oregon Lottery Grant Short-Term Receivables. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
<a href="#">A3650</a>	Lease Security Deposit Receivable ST	To record the short-term security deposit receivable associated with leases.
<a href="#">A3700</a>	Specific Accounts Receivable	Roll-up code to record Specific Accounts Receivable
<a href="#">A3702</a>	AR from Affiliated Foundation	To record accounts receivable from an Affiliated Foundation
<a href="#">A3703</a>	Miscellaneous Deposits	To record miscellaneous cash deposits held by third party vendors
<a href="#">A3750</a>	Leases Receivable – ST	To record the short-term receivable associated with leases.

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<a href="#">A3770</a>	Leases Receivable – LT	To record the long-term receivable associated with leases.
<a href="#">A3800</a>	A/R Year End Accruals	Roll-up code to record A/R Year End Accruals
<a href="#">A3801</a>	PR Rec Year End Accruals	To record PR Rec Year End Accruals

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<a href="#">A3802</a>	A/R Rec Year End Accruals	To record accounts receivable Year End Accruals, which are not otherwise posted to Banner
<a href="#">A3900</a>	Allowance for Doubtful Accounts	To record Allowance for Doubtful Accounts
<a href="#">A3920</a>	Allowance for Doubtful Accts LT	To record the Allowance for Doubtful Accounts associated with long-term Notes Receivable
<a href="#">A4000</a>	Inventories	Roll-up code to record Inventories
<a href="#">A4001</a>	Organized Storeroom Inventories	Roll-up code to record Organized Storeroom Inventories
<a href="#">A4010</a>	Misc. Organized Storeroom Inv.	To record Miscellaneous Organized Storeroom Inventory
<a href="#">A4011</a>	<b>Computers Storeroom Inventory</b>	<b>Bookstore Computers Storeroom Inventory (TO BE TERMINATED AFTER REMAINING INVENTORY IS LIQUIDATED)</b>
<a href="#">A4019</a>	Physical Plant Storeroom Inventory	To record Physical Plant Storeroom Inventory
<a href="#">A4021</a>	Campus Paper Storeroom Inventory	To record Service Center inventory of campus paper
<a href="#">A4022</a>	FMP Maintenance Inventory	To record Facilities maintenance minor supplies inventory.
<a href="#">A4023</a>	FMP Landscaping Inventory	To record Facilities landscaping minor supplies inventory.
<a href="#">A4024</a>	FMP Utilities Inventory	To record Facilities utility minor supplies inventory.
<a href="#">A4026</a>	FMP Custodial Inventory	To record Facilities custodial minor supplies inventory.
<a href="#">A4027</a>	FMP Safety Inventory	To record Facilities safety minor supplies inventory.
<a href="#">A4028</a>	FMP Electric Inventory	To record Facilities electric minor supplies inventory.
<a href="#">A4029</a>	FMP Equip Supplies Inventory	To record Facilities equipment minor supplies inventory.
<a href="#">A4030</a>	FMP Lockshop Inventory	To record Facilities lockshop minor supplies inventory.
<a href="#">A4200</a>	Inventories - Other	Roll-up code to record Inventories - Other
<a href="#">A4900</a>	Year End Accrual Inventories	Roll-up code to record Year End Accrual Inventories
<a href="#">A4901</a>	Mat & Suppl Yr/End Inventories	To record asset values for Materials & Supplies for Year-End Inventories
<a href="#">A5000</a>	Prepaid Expense	Roll-up code to record Prepaid Expenses
<a href="#">A5001</a>	Misc.Prepaid Expense	Roll-up code to record Miscellaneous Prepaid Expenses
<a href="#">A5002</a>	Misc. Prepaid Expen	To record asset values associated with Miscellaneous Prepaid Expenses, not otherwise recorded under separate prepaid expense account codes.
<a href="#">A5008</a>	Prepaid Lease Expense	To record Prepaid Expenses associated with Leases
<a href="#">A5013</a>	Prepaid Worker's Comp Insurance	To record Prepaid Worker's Comp Insurance
<a href="#">A5017</a>	CTN/Away Prepaid Travel	To record CTN/Away Prepaid Travel
<a href="#">A5900</a>	Prepaid Expense Year End Accrual	To record Prepaid Expense Year End Accrual
<a href="#">A6000</a>	Due From Other Funds	Roll-up code to record funds Due From Other Funds
<a href="#">A6001</a>	Due From Other Funds	To record amounts due from other funds within the SOU chart

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<a href="#">A8000</a>	Capital Assets (Tangible)	Roll-up code to record Capital Assets(Tangible)
<a href="#">A8001</a>	Personal Property	Roll-up code for recording Personal Property asset values
<a href="#">A8010</a>	Equipment	Roll-up code for recording Equipment asset values
<a href="#">A8011</a>	Equipment	To record Equipment as defined as non-expendable personal property that is not otherwise categorized by a separate account code. Includes livestock for breeding, as draft animals, for dairy or beef production, for experiments or for instruction. (The costs of raising immature animals to maturity are treated as current operating expenses. For example, see account codes 21055 - Feeds - Grains, 21056 - Feeds - Hay and Straw, 21057 - Feeds - Concentrates and 21008 - Animal Care.) (For purchases from non-proprietary funds see accounts 40101 - Equipment and 40102 - Livestock.)
<a href="#">A8012</a>	Vehicles	To record the purchase of a motorized vehicle that is registered for road use. For vehicles not registered for road use or for non-motorized vehicles (i.e. trailers, lawn tractors or farm implements), use account code A8011 - Equipment. (For purchases from non-proprietary funds see account 40104 - Vehicles.)



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<a href="#">A8014</a>	Construction in Progress (Equip)	To record expenditures during the fabrication period of a constructed item that will eventually be classified as equipment. At completion of fabrication, an adjustment is done to move the total cost to account code A8011 - Equipment. Do not use this code to purchase an inventory of supplies to be used on unspecified future projects. Also, do not use this code when fabricating equipment in an on-campus self-sustaining shop for transfer to another department. CIP is non-depreciable. (For purchases from non-proprietary funds see Account 40199 - Construction in Progress - Equipment).
<a href="#">A8015</a>	Vessels	To record expenditures for the purchase of vessels, including any materials and supplies used in the improvement of the vessels themselves or equipment on board the vessel. A vessel is defined as a boat, ship or craft that is made to float or travel upon the water and is greater than 25 feet in length. It may or may not be powered by a marine engine. For anything less than 25 feet (e.g., canoes or rafts), use A8011 - Equipment
<a href="#">A8030</a>	Collections	Roll-up code to record Collections
<a href="#">A8031</a>	Museum Collections	To record Collection items that are not permanently attached to buildings and that can be moved from one area to another (e.g., paintings) and the cost is \$5000 or more. Includes museum collection procurements and purchases of non- depreciable Library special collection items. Museum Collections are non-depreciable. (For purchases from non- proprietary funds see account 40103 - Artwork/Collection Items.)
<a href="#">A8032</a>	Works of Art & Historical Treasures	To record Artwork/historical treasures that are not permanently attached to buildings and that can be moved from one area to another (e.g., paintings) and the cost is \$5000 or more per item. Works of Art & Historical Treasures are non- depreciable. (For purchases from non-proprietary funds see account 40103 - Artwork/Collection Items.)
<a href="#">A8033</a>	Library Special Collections	To record Library special collections that cost \$5000 or more. Library Special Collections are non-depreciable. (For purchases from non-proprietary funds see account 40103 - Artwork/Collection Items.)
<a href="#">A8040</a>	Library	Roll-up code for recording Library asset values
<a href="#">A8042</a>	Library Books (General)	To record Institutional library general collections of books, periodicals, films, tapes, slides and reference materials. Library Books - General are depreciable. (For purchases from non-proprietary funds see account 40190 - Library Purchases.)
<a href="#">A8100</a>	Real Property	Roll-up code for recording Real Property asset values
<a href="#">A8110</a>	Buildings	Roll-up code for recording Building asset values
<a href="#">A8111</a>	Buildings	To record capitalized expenditures for the purchase of buildings, or disbursements to contractors for the construction or improvement of buildings. Charges from the Physical Plant and other service activities for construction or improvements of buildings are also included. This code covers the following: <ul style="list-style-type: none"> <li>- New building</li> <li>- Addition to existing building</li> <li>- Capital improvements</li> </ul> <p>See Fiscal Policy 55.713 "Capitalization Thresholds - Additional Clarification" for additional guidance in distinguishing capital improvements from maintenance and repairs. (See account codes 235xx - Maintenance and Repairs.)</p> <p>(See accounts 405xx for procurements.)</p>
<a href="#">A8112</a>	Construction in Progress (Building)	To record capitalized expenditures incurred during the construction of a building that is not completed within an accounting cycle. Capitalized expenditures recorded as CIP should be re-classified to A 8111 - 'Buildings' at completion of the project. CIP is non-depreciable.
<a href="#">A8120</a>	Land	Roll-up code for recording Land asset values.
<a href="#">A8121</a>	Land	To record capitalized expenditures for land purchase. The entire purchase price, which includes buildings not intended for use, is included in the value of the land. Other costs are also included, such as land conditioning, provided it is not associated with a building or construction of an improvement other than a building or infrastructure. Land is not included in depreciable assets. (See accounts 403xx for procurements.)

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<a href="#">A8123</a>	Land Improvements (non-depreciable)	<p>To record capitalized expenditures for improvements that ready land for its intended use and produce permanent benefits. Examples include:</p> <ul style="list-style-type: none"> <li>- Excavation</li> <li>- Fill</li> <li>- Grading</li> <li>- Landscaping</li> </ul> <p>(See account 40303 for procurements.)</p> <p><i>Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.</i></p>
<a href="#">A8124</a>	Land Improvements (depreciable)	<p>To record capitalized expenditures for improvements that ready land for its intended use and that deteriorate with use or the passage of time. Charges from the Physical Plant and other service activities for land improvements are also included. Examples include:</p> <ul style="list-style-type: none"> <li>- Parking Lots</li> <li>- Fencing and gates</li> <li>- Paths</li> <li>- Retaining Walls</li> <li>- Tennis Court</li> <li>- Athletic Field</li> <li>- Golf course</li> </ul> <p>Improvements that increase the value by less than \$5,000 are coded as maintenance (see account codes 235xx - Maintenance and Repairs). (See account 40304 for procurements.)</p> <p><i>Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.</i></p>
<a href="#">A8125</a>	Construction in Progress (Land Imp)	<p>To record capitalized expenditures incurred during the construction of land improvements that are not completed within an accounting cycle. Capitalized expenditures recorded as CIP should be re-classified to either A8123 - Land Improvements (Non-Depreciable) or A8124 - Land Improvements (Depreciable), at completion of the project. CIP is non-depreciable.</p>
<a href="#">A8130</a>	Improvement Other Than Buildings	<p>Roll-up code to record the asset values associated with Improvements Other Than Buildings.</p>
<a href="#">A8131</a>	Improvement Other Than Buildings	<p>To record capitalized expenditures for the installation or construction of Improvements Other Than Buildings (IOTBs). Charges from the Physical Plant and other service activities for construction of improvements other than buildings are also included. IOTBs include the following:</p> <ul style="list-style-type: none"> <li>- Fountains</li> <li>- Bleachers</li> <li>- Dugouts</li> <li>- Goal posts</li> <li>- Scoreboards</li> <li>- Similar improvements not part of the land or building itself</li> </ul> <p>Improvements that increase the value by less than \$5,000 are coded as maintenance (see account codes 235xx - Maintenance and Repairs). (See accounts 404xx for procurements.)</p> <p><i>Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.</i></p>
<a href="#">A8132</a>	Construction in Progress (IOTB)	<p>To record capitalized expenditures incurred during the construction of an IOTB that is not completed within an accounting cycle. Capitalized expenditures recorded as CIP should be re-classified to A8131 - Improvements Other Than Buildings at completion of the project. CIP is non-depreciable.</p>
<a href="#">A8140</a>	Infrastructure	<p>Roll-up code to record the asset values associated with Infrastructure.</p>

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<a href="#">A8141</a>	Infrastructure	<p>To record Infrastructure assets which are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and are normally stationary in nature. Examples include the following:</p> <ul style="list-style-type: none"> <li>- Roads</li> <li>- Bridges/Culverts</li> <li>- Sidewalks/Curbs</li> <li>- Alleyways</li> <li>- Street lighting systems</li> <li>- Traffic lights/signs</li> <li>- Fire hydrant</li> <li>- Drainage systems</li> <li>- Gas/electric/fiber optic distribution systems</li> <li>- Tunnels and conduit systems</li> <li>- Water and sewer systems</li> <li>- Dams</li> <li>- Wells</li> </ul> <p>(See accounts 407xx for procurements.)</p> <p><i>Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.</i></p>
<a href="#">A8142</a>	Construction in Progress (Infrastr)	To record capitalized expenditures incurred during the construction of an infrastructure asset that is not completed within an accounting cycle. Capitalized expenditures recorded as CIP should be re-classified to A8141 - Infrastructure at completion of the project. CIP is non-depreciable.
<a href="#">A8200</a>	Capital Assets (Intangible)	Roll-up code to record Capital Assets(Intangible)
<a href="#">A8210</a>	Easements/Right of Ways	Roll-up code to record asset values associated with Easements and Right of Ways
<a href="#">A8211</a>	Easements/Right of Ways	To record the asset value of Easements and Right of Ways
<a href="#">A8220</a>	Computer Software	Roll-up code to record asset values associated with Computer Software
<a href="#">A8221</a>	Computer Software	To record asset values associated with Computer Software
<a href="#">A8222</a>	In Development (Computer Software)	To record asset values associated with In-Development Computer Software
<a href="#">A8230</a>	Water Rights	Roll-up code to record asset values associated with Water Rights
<a href="#">A8231</a>	Water Rights	To record asset values associated with Water Rights
<a href="#">A8240</a>	Timber Rights	Roll-up code to record asset values associated with Timber Rights
<a href="#">A8241</a>	Timber Rights	To record asset values associated with Timber Rights
<a href="#">A8250</a>	Patents & Copyrights	Roll-up code to record asset values associated with Patents & Copyrights
<a href="#">A8251</a>	Patents & Copyrights	To record asset values associated with Patents & Copyrights
<a href="#">A8252</a>	In Development (Patents/Copyrights)	To record asset values associated with In-Development Patents and Copyrights
<a href="#">A8260</a>	Trademarks	Roll-up code to record asset values associated with Trademarks
<a href="#">A8261</a>	Trademarks	To record asset values associated with Trademarks
<a href="#">A8262</a>	In Development (Trademarks)	To record asset values associated with In-Development Trademarks

## 05.800-A Account Code Definitions: Assets

<a href="#">A8270</a>	Other Intangible Assets	Roll-up code to record asset values associated with Other Intangible Assets
<a href="#">A8271</a>	Other Intangible Assets	To record asset values associated with Other Intangible Assets not otherwise separated by other account codes
<a href="#">A8272</a>	In Development (Other Intangible)	To record asset values associated with In-Development Intangible
<a href="#">A8300</a>	Right of Use Lease Assets	Roll-up code to record assets associated with Leases
<a href="#">A8301</a>	ROU Equipment	To record right-to-use asset values associated with leased equipment.
<a href="#">A8302</a>	ROU Vehicles	To record right-to-use asset values associated with leased vehicles.
<a href="#">A8303</a>	ROU Vessels	To record right-to-use asset values associated with leased vessels.
<a href="#">A8304</a>	ROU Collections	To record right-to-use asset values associated with leased collections.
<a href="#">A8305</a>	ROU Space/Buildings	To record right-to-use asset values associated with leased space and buildings.
<a href="#">A8306</a>	ROU Land	To record right-to-use asset values associated with leased land.
<a href="#">A8307</a>	ROU IOTB	To record right-to-use asset values associated with leased IOTB (Improvements Other Than Buildings).
<a href="#">A8308</a>	ROU Infrastructure	To record right-to-use asset values associated with leased infrastructure.
<a href="#">A8500</a>	Accumulated Depreciation	Roll-up code to record asset adjustment value associated with Accumulated Depreciation
<a href="#">A8501</a>	Acc Dep-Personal Property	Roll-up code to record asset adjustment value associated with Accumulated Depreciation – Personal Property
<a href="#">A8510</a>	Acc Dep-Equipment	Roll-up code to record asset adjustment value associated with Accumulated Depreciation - Equipment
<a href="#">A8511</a>	Acc Dep-Equipment	To record the asset adjustment associated with accumulated depreciation for Equipment, excluding vehicles. (See associated asset account A8011 and depreciation expense.)
<a href="#">A8512</a>	Acc Dep-Vehicles	To record the asset adjustment associated with Accumulated Depreciation for Vehicles. (See associated asset account A8012 and depreciation expense.)
<a href="#">A8515</a>	Acc Dep-Vessels	To record the asset adjustment associated with Accumulated Depreciation for Vessels. (See associated asset account A8015 and depreciation expense.)
<a href="#">A8540</a>	Acc Dep-Library	Roll-up code to record asset adjustment value associated with Accumulated Depreciation - Library
<a href="#">A8542</a>	Acc Dep-Library Books (General)	To record the asset adjustment associated with Accumulated Depreciation for Library Books. (See associated asset account A8042 and depreciation expense.)
<a href="#">A8600</a>	Acc Dep-Real Property	To record the asset adjustment associated with Accumulated Depreciation for Real Property
<a href="#">A8610</a>	Acc Dep-Buildings	To record the asset adjustment associated with Accumulated Depreciation for Buildings
<a href="#">A8611</a>	Acc Dep-Buildings	To record the asset adjustment associated with Accumulated Depreciation for Buildings. (See associated asset account A8111 and depreciation expense.)
<a href="#">A8620</a>	Acc Dep-Land Improvements	Roll-up code to record asset adjustment value associated with Accumulated Depreciation for Land Improvements
<a href="#">A8624</a>	Acc Dep-Land Improvements	To record the asset adjustment associated with Accumulated Depreciation for Land Improvements. (See associated asset account A8124 and depreciation expense.)
<a href="#">A8630</a>	Acc Dep-IOTBs	Roll-up code to record asset adjustment value associated with Accumulated Depreciation for IOTBs
<a href="#">A8631</a>	Acc Dep-IOTBs	To record the asset adjustment associated with Accumulated Depreciation for IOTBs. (See associated asset account A8131 and depreciation expense.)

## 05.800-A Account Code Definitions: Assets

<a href="#">A8640</a>	Acc Dep-Infrastructure	Roll-up code to record asset adjustment value associated with Accumulated Depreciation for Infrastructure
<a href="#">A8641</a>	Acc Dep-Infrastructure	To record the asset adjustment associated with Accumulated Depreciation for Infrastructure. (See associated asset account A8141 and depreciation expense.)
<a href="#">A8700</a>	Accumulated Amortization	Roll-up code to record asset adjustment for Accumulated Amortization
<a href="#">A8710</a>	Acc Amort-Easements/Right of Ways	Roll-up code to record asset adjustment for Accumulated Amortization – Easements and Right of Ways
<a href="#">A8711</a>	Acc Amort-Easements/Right of Ways	To record the asset adjustment associated with Accumulated Amortization for Easements and Right of Ways
<a href="#">A8720</a>	Acc Amort-Computer Software	Roll-up code to record asset adjustment for Accumulated Amortization - Computer Software
<a href="#">A8721</a>	Acc Amort-Computer Software	To record the asset adjustment associated with Accumulated Amortization - Computer Software
<a href="#">A8730</a>	Acc Amort-Water Rights	Roll-up code to record asset adjustment for Accumulated Amortization - Water Rights
<a href="#">A8731</a>	Acc Amort-Water Rights	To record the asset adjustment associated with Accumulated Amortization - Water Rights

## 05.800-A Account Code Definitions: Assets

<a href="#">A8740</a>	Acc Amort-Timber Rights	Roll-up code to record asset adjustment for Accumulated Amortization - Timber Rights
<a href="#">A8741</a>	Acc Amort-Timber Rights	To record the asset adjustment associated with Accumulated Amortization - Timber Rights
<a href="#">A8750</a>	Acc Amort-Patents & Copyrights	Roll-up code to record asset adjustment for Accumulated Amortization - Patents & Copyrights
<a href="#">A8751</a>	Acc Amort-Patents & Copyrights	To record the asset adjustment associated with Accumulated Amortization - Patents & Copyrights
<a href="#">A8760</a>	Acc Amort-Trademarks	Roll-up code to record asset adjustment for Accumulated Amortization - Trademarks
<a href="#">A8761</a>	Acc Amort-Trademarks	To record the asset adjustment associated with Accumulated Amortization - Trademarks
<a href="#">A8770</a>	Acc Amort-Other Intangible Assets	Roll-up code to record asset adjustment for Accumulated Amortization - Other Intangible Assets
<a href="#">A8771</a>	Acc Amort-Other Intangible Assets	To record the asset adjustment associated with Accumulated Amortization - Other Intangible Assets
<a href="#">A8780</a>	Acc Amort – ROU Assets	Roll-up code to record the amortizations associated with Right-to-Use assets.
<a href="#">A8781</a>	Acc Amort-Equipment	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use equipment leases
<a href="#">A8782</a>	Acc Amort-Vehicle	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use vehicles leases
<a href="#">A8783</a>	Acc Amort-Vessels	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use vessels leases
<a href="#">A8784</a>	Acc Amort-Collections	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use collections leases
<a href="#">A8785</a>	Acc Amort-Space/Buildings	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use space and building leases
<a href="#">A8786</a>	Acc Amort-Land	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use land leases
<a href="#">A8787</a>	Acc Amort-IOTB	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use IOTB leases
<a href="#">A8788</a>	Acc Amort-Infrastructure	To record the asset adjustment associated with Accumulated Amortization – Right-to-Use infrastructure leases.
<a href="#">A9000</a>	Deferred Outflows	Roll-up code to record Deferred Outflows associated with PERS retirement pensions
<a href="#">A9100</a>	Pension Deferred Outflows	Roll-up code to record Pension Deferred Outflows
<a href="#">A9102</a>	Pension Prop. Share Differences	To record the Pension Prop. Share Differences. Record differences between System's contributions and proportionate share of contributions. Can't be netted so need both inflows and outflows. (See B9000 Series for Deferred Inflows.) For year-end financial statement purposes only.
<a href="#">A9102</a>	Pension Subsequent to Measurement Date	To record the Pension payments issued subsequent to the "measurement date." Can't be netted so need both inflows and outflows. (See B9000 Series for Deferred Inflows.) For year-end financial statement purposes only.

This procedure may be revised at any time without notice. All revisions supersede prior procedures and are effective immediately upon approval.

### D. Appendix

N/A