

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

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
A0000	Cash	Roll-up code to record Cash
A0001	Cash: Suspense Checking	To record cash held in Suspense Checking
A0006	Cash-P/R Interface	To record cash associated with the Payroll Interface
A0223	2011A Lottery Bond Cash	To record 2011A Lottery Bond Cash
A0354	Higher Ed Endowment Fd Cash	To record Higher Ed Endowment Fund Cash
A0355	Endowment Fund Cash	To record Endowment Fund Cash
A0900	Cash Inter-fund Accounts	Roll-up code to record Cash Inter-fund Accounts
A0901	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.
A1000	Petty Cash	Roll-up code to track Petty Cash advances issued by the Business Services Bursar’s Office.
A1001	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.
A1005	Petty Cash: Schneider Museum of Art	To record Petty Cash Advances: Schneider Museum of Art
A1006	Petty Cash: Business Services	To record Petty Cash Advances: Business Service Bursar

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A1019	Petty Cash: Library Cash Drawer	To record Petty Cash Advances: Library
A1023	Petty Cash: Theatre Cash Drawer	To record Petty Cash Advances: Theatre
A1032	Petty Cash: ECP Ashland Office	To record Petty Cash Advances: Extended Campus Programs
A1200	Lottery Bond Cash With Trustee	Roll-up code to record Lottery Bond Cash held with Trustee
A1299	Lottery Bond Cash w/ Trustee Data	Roll-up code to record Lottery Bond Cash held with Trustee Data
A1300	XI-F(1) Cash with Trustee	Roll-up code to record XI-F(1) Cash held with Trustee
A1303	XI-F(1) 2015F Cash with Trustee	To record XI-F 2015F Bond cash held with Trustee
A1500	XI-Q Cash with Trustee	Roll-up code to record XI-Q Cash held with Trustee
A1504	XI-Q 2015F Cash with Trustee	To record XI-Q 2015F Bond Cash held with Trustee
A1505	XI-Q 2015G Taxable Cash with Trustee	To record XI-Q 2015G Bond Cash held with Trustee
A2000	Investments	Roll-up code to record Investments
A2001	Institutional Investments	Roll-up code to record Institutional Investments
A2100	Misc. Investments	Roll-up code to record Miscellaneous Investments
A2101	Misc. Investments	To record asset values associated with miscellaneous investments which are not otherwise separately accounted for through other investment account codes.
A2200	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).
A2300	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).
A2400	State Treas Investments	Roll-up code to record State Treasury Investments
A2500	Endowment Investments	Roll-up code to record Endowment Investments
A2501	Endowment Distribution	To record Endowment Distribution
A2502	Individual Corpus Endowment BV	To record Individual Corpus Endowment Book Value
A2520	Stocks - Endowment	To record Stocks - Endowment
A2526	BlackRock AWCI -BV	To record BlackRock AWCI - Book Value
A2530	Bonds – Endowment	To record Bonds - Endowment
A2536	Legg Mason-Western Asset-BV	To record Legg Mason-Western Asset - Book Value
A2550	Contracts - Endow Property Sales	Roll-up code to record Contracts - Endowment Property Sales
A2551	Britt Property: City of Jacksonville	To record Britt Property: City of Jacksonville - Book Value
A2580	Real Property - Endowment	To record Real Property - Endowment
A2600	Equity in Endow Estate	To record Equity in Endowed Estate

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A2620	Remainder Interest - Endowment	To record Remainder Interest - Endowment
A2626	BlackRock AWCI -Valuation	To record BlackRock AWCI Asset - Valuation
A2636	Legg Mason-Western Asset - Valuation	To record Legg Mason-Western Asset - Valuation
A2640	Misc. Endowment Investments	To record Misc. Endowment Investments
A3000	Receivables	Roll-up code to record Receivables
A3001	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.
A3003	SIS ACH Deposit Transfers	To record SIS ACH Deposit Transfers.
A3100	A/R Misc. Non-SIS	Roll-up code to record A/R for Miscellaneous Non-SIS Receivables
A3110	Travel Advance Receivable	To record Travel Advance Receivable
A3120	Payroll Overpayments Receivable	To record Payroll Overpayments Receivable
A3121	Payroll Advances Receivable	To record Payroll Advances Receivable
A3122	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).
A3123	Payroll Overpayment Receivable	To record Payroll Overpayment Receivable
A3124	Dept. of Revenue Offset Receivable	To record Dept. of Revenue Offset Receivable
A3125	Returned Checks Receivable	To record Returned Checks Receivable
A3126	Credit Memos Receivable	To record Credit Memos Receivable (in connection with vendors who owe the return of funds for merchandise that was returned).
A3127	A/R Duplicate Check Receivables	To record A/R Duplicate Check Receivables
A3128	Vendor Credits Receivable	To record Vendor Credits Receivable
A3129	Visto Vouchers Receivable	To record Visto Vouchers Receivable
A3132	Insurance Reimbursements Receivable	To record Insurance Reimbursements Receivable
A3133	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).
A3134	Dept Procurement Card Receivable	To record Department Procurement Card Receivable
A3140	Funds Held in Trust - GRIDS Lawsuit	Roll-up code to record Funds Held in Trust - GRIDS Lawsuit
A3141	GRIDs Pending Litigation Receivable	To record GRIDs Pending Litigation Receivable
A3150	Dept Temp Cash Advances	To record Department Temporary Cash Advances. This will be similar to accounting for travel advances.
A3200	Grant and Contract Receivables	Roll-up code to record Grant and Contract Receivables
A3201	Grant and Contract Receivables	To record Grant and Contract Receivables

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A3212	Grant & Contract Unbilled A/R	To record Grant & Contract Unbilled A/R. (For use only in connection with the Banner Grant Billing Module.)
A3213	Grant & Contract Billed A/R	To record Grant & Contract Billed A/R. (For use only in connection with the Banner Grant Billing Module.)
A3214	Grant & Contract Retainage A/R	To record Grant & Contract Retainage A/R. (For use only in connection with the Banner Grant Billing Module.)
A3300	Notes Receivable	Roll-up code to record Notes Receivable
A3301	Loans Advanced to Students	To record Loans Advanced to Students
A3302	Loans Principal Payments	To record Loans Principal Payments
A3303	Loans Principal Cancelled	To record Loans Principal Cancelled
A3304	Loans Principal Assigned	To record Loans Principal Assigned
A3305	Loan Principal Written Off	To record Loan Principal Written Off
A3350	Short Term Loans Receivable	To record Short Term Loans Receivable. Rolls up to predecessor account code A3600 - Notes and Contracts Receivable ST.
A3353	SIS Short Term Notes Receivable	To record SIS Short Term Notes Receivable. Rolls up to predecessor account code A3600- Notes and Contracts Receivable ST.
A3360	Long Term Loans Receivable	To record Long Term Loans Receivable
A3363	SIS Long Term Notes Receivable	To record SIS Long Term Notes Receivable
A3400	Construction Contracts Rec LT	Roll-up code to record Construction Contracts Receivables: Long-Term
A3410	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).
A3500	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.
A3600	Notes and Contracts Receivable ST	Roll-up code to record Notes and Contracts Short-Term Receivables
A3610	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).
A3620	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).
A3630	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).
A3640	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).
A3700	Specific Accounts Receivable	Roll-up code to record Specific Accounts Receivable
A3702	AR from Affiliated Foundation	To record accounts receivable from an Affiliated Foundation
A3703	Miscellaneous Deposits	To record miscellaneous cash deposits held by third party vendors
A3800	A/R Year End Accruals	Roll-up code to record A/R Year End Accruals
A3801	PR Rec Year End Accruals	To record PR Rec Year End Accruals

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A3802	A/R Rec Year End Accruals	To record accounts receivable Year End Accruals, which are not otherwise posted to Banner
A3900	Allowance for Doubtful Accounts	To record Allowance for Doubtful Accounts
A3920	Allowance for Doubtful Accts LT	To record the Allowance for Doubtful Accounts associated with long-term Notes Receivable
A4000	Inventories	Roll-up code to record Inventories
A4001	Organized Storeroom Inventories	Roll-up code to record Organized Storeroom Inventories
A4010	Misc. Organized Storeroom Inv.	To record Miscellaneous Organized Storeroom Inventory
A4011	Computers Storeroom Inventory	Bookstore Computers Storeroom Inventory (TO BE TERMINATED AFTER REMAINING INVENTORY IS LIQUIDATED)
A4019	Physical Plant Storeroom Inventory	To record Physical Plant Storeroom Inventory
A4021	Campus Paper Storeroom Inventory	To record Service Center inventory of campus paper
A4022	FMP Maintenance Inventory	To record Facilities maintenance minor supplies inventory.
A4023	FMP Landscaping Inventory	To record Facilities landscaping minor supplies inventory.
A4024	FMP Utilities Inventory	To record Facilities utility minor supplies inventory.
A4026	FMP Custodial Inventory	To record Facilities custodial minor supplies inventory.
A4027	FMP Safety Inventory	To record Facilities safety minor supplies inventory.
A4028	FMP Electric Inventory	To record Facilities electric minor supplies inventory.
A4029	FMP Equip Supplies Inventory	To record Facilities equipment minor supplies inventory.
A4030	FMP Lockshop Inventory	To record Facilities lockshop minor supplies inventory.
A4200	Inventories - Other	Roll-up code to record Inventories - Other
A4900	Year End Accrual Inventories	Roll-up code to record Year End Accrual Inventories
A4901	Mat & Suppl Yr/End Inventories	To record asset values for Materials & Supplies for Year-End Inventories
A5000	Prepaid Expense	Roll-up code to record Prepaid Expenses
A5001	Misc. Prepaid Expense	Roll-up code to record Miscellaneous Prepaid Expenses
A5002	Misc. Prepaid Expen	To record asset values associated with Miscellaneous Prepaid Expenses, not otherwise recorded under separate prepaid expense account codes.
A5013	Prepaid Worker's Comp Insurance	To record Prepaid Worker's Comp Insurance
A5017	CTN/Away Prepaid Travel	To record CTN/Away Prepaid Travel
A5900	Prepaid Expense Year End Accrual	To record Prepaid Expense Year End Accrual
A6000	Due From Other Funds	Roll-up code to record funds Due From Other Funds
A6001	Due From Other Funds	To record amounts due from other funds within the SOU chart
A8000	Capital Assets (Tangible)	Roll-up code to record Capital Assets (Tangible)

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A8001	Personal Property	Roll-up code for recording Personal Property asset values
A8010	Equipment	Roll-up code for recording Equipment asset values
A8011	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.)
A8012	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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A8014	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).
A8015	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
A8030	Collections	Roll-up code to record Collections
A8031	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.)
A8032	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.)
A8033	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.)
A8040	Library	Roll-up code for recording Library asset values
A8042	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.)
A8100	Real Property	Roll-up code for recording Real Property asset values
A8110	Buildings	Roll-up code for recording Building asset values
A8111	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"> - New building - Addition to existing building - Capital improvements <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>
A8112	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.
A8120	Land	Roll-up code for recording Land asset values.
A8121	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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<p>A8123</p>	<p>Land Improvements (non-depreciable)</p>	<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"> - Excavation - Fill - Grading - Landscaping <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>
<p>A8124</p>	<p>Land Improvements (depreciable)</p>	<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"> - Parking Lots - Fencing and gates - Paths - Retaining Walls - Tennis Court - Athletic Field - Golf course <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>
<p>A8125</p>	<p>Construction in Progress (Land Imp)</p>	<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>
<p>A8130</p>	<p>Improvement Other Than Buildings</p>	<p>Roll-up code to record the asset values associated with Improvements Other Than Buildings.</p>
<p>A8131</p>	<p>Improvement Other Than Buildings</p>	<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"> - Fountains - Bleachers - Dugouts - Goal posts - Scoreboards - Similar improvements not part of the land or building itself <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>
<p>A8132</p>	<p>Construction in Progress (IOTB)</p>	<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>
<p>A8140</p>	<p>Infrastructure</p>	<p>Roll-up code to record the asset values associated with Infrastructure.</p>

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A8141	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"> - Roads - Bridges/Culverts - Sidewalks/Curbs - Alleyways - Street lighting systems - Traffic lights/signs - Fire hydrant - Drainage systems - Gas/electric/fiber optic distribution systems - Tunnels and conduit systems - Water and sewer systems - Dams - Wells <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>
A8142	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.
A8200	Capital Assets (Intangible)	Roll-up code to record Capital Assets (Intangible)
A8210	Easements/Right of Ways	Roll-up code to record asset values associated with Easements and Right of Ways
A8211	Easements/Right of Ways	To record the asset value of Easements and Right of Ways
A8220	Computer Software	Roll-up code to record asset values associated with Computer Software
A8221	Computer Software	To record asset values associated with Computer Software
A8222	In Development (Computer Software)	To record asset values associated with In-Development Computer Software
A8230	Water Rights	Roll-up code to record asset values associated with Water Rights
A8231	Water Rights	To record asset values associated with Water Rights
A8240	Timber Rights	Roll-up code to record asset values associated with Timber Rights
A8241	Timber Rights	To record asset values associated with Timber Rights
A8250	Patents & Copyrights	Roll-up code to record asset values associated with Patents & Copyrights
A8251	Patents & Copyrights	To record asset values associated with Patents & Copyrights
A8252	In Development (Patents/Copyrights)	To record asset values associated with In-Development Patents and Copyrights
A8260	Trademarks	Roll-up code to record asset values associated with Trademarks
A8261	Trademarks	To record asset values associated with Trademarks
A8262	In Development (Trademarks)	To record asset values associated with In-Development Trademarks

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A8270	Other Intangible Assets	Roll-up code to record asset values associated with Other Intangible Assets
A8271	Other Intangible Assets	To record asset values associated with Other Intangible Assets not otherwise separated by other account codes
A8272	In Development (Other Intangible)	To record asset values associated with In-Development Other Intangible
A8500	Accumulated Depreciation	Roll-up code to record asset adjustment value associated with Accumulated Depreciation
A8501	Acc Dep-Personal Property	Roll-up code to record asset adjustment value associated with Accumulated Depreciation – Personal Property
A8510	Acc Dep-Equipment	Roll-up code to record asset adjustment value associated with Accumulated Depreciation - Equipment
A8511	Acc Dep-Equipment	To record the asset adjustment associated with accumulated depreciation for Equipment, excluding vehicles. (See associated asset account A8011 and depreciation expense.)
A8512	Acc Dep-Vehicles	To record the asset adjustment associated with Accumulated Depreciation for Vehicles. (See associated asset account A8012 and depreciation expense.)
A8515	Acc Dep-Vessels	To record the asset adjustment associated with Accumulated Depreciation for Vessels. (See associated asset account A8015 and depreciation expense.)
A8540	Acc Dep-Library	Roll-up code to record asset adjustment value associated with Accumulated Depreciation - Library
A8542	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.)
A8600	Acc Dep-Real Property	To record the asset adjustment associated with Accumulated Depreciation for Real Property
A8610	Acc Dep-Buildings	To record the asset adjustment associated with Accumulated Depreciation for Buildings
A8611	Acc Dep-Buildings	To record the asset adjustment associated with Accumulated Depreciation for Buildings. (See associated asset account A8111 and depreciation expense.)
A8620	Acc Dep-Land Improvements	Roll-up code to record asset adjustment value associated with Accumulated Depreciation for Land Improvements
A8624	Acc Dep-Land Improvements	To record the asset adjustment associated with Accumulated Depreciation for Land Improvements. (See associated asset account A8124 and depreciation expense.)
A8630	Acc Dep-IOTBs	Roll-up code to record asset adjustment value associated with Accumulated Depreciation for IOTBs
A8631	Acc Dep-IOTBs	To record the asset adjustment associated with Accumulated Depreciation for IOTBs. (See associated asset account A8131 and depreciation expense.)
A8640	Acc Dep-Infrastructure	Roll-up code to record asset adjustment value associated with Accumulated Depreciation for Infrastructure
A8641	Acc Dep-Infrastructure	To record the asset adjustment associated with Accumulated Depreciation for Infrastructure. (See associated asset account A8141 and depreciation expense.)
A8700	Accumulated Amortization	Roll-up code to record asset adjustment for Accumulated Amortization
A8710	Acc Amort-Easements/Right of Ways	Roll-up code to record asset adjustment for Accumulated Amortization – Easements and Right of Ways
A8711	Acc Amort-Easements/Right of Ways	To record the asset adjustment associated with Accumulated Amortization for Easements and Right of Ways
A8720	Acc Amort-Computer Software	Roll-up code to record asset adjustment for Accumulated Amortization - Computer Software
A8721	Acc Amort-Computer Software	To record the asset adjustment associated with Accumulated Amortization - Computer Software
A8730	Acc Amort-Water Rights	Roll-up code to record asset adjustment for Accumulated Amortization - Water Rights
A8731	Acc Amort-Water Rights	To record the asset adjustment associated with Accumulated Amortization - Water Rights

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A8740	Acc Amort-Timber Rights	Roll-up code to record asset adjustment for Accumulated Amortization - Timber Rights
A8741	Acc Amort-Timber Rights	To record the asset adjustment associated with Accumulated Amortization - Timber Rights
A8750	Acc Amort-Patents & Copyrights	Roll-up code to record asset adjustment for Accumulated Amortization - Patents & Copyrights
A8751	Acc Amort-Patents & Copyrights	To record the asset adjustment associated with Accumulated Amortization - Patents & Copyrights
A8760	Acc Amort-Trademarks	Roll-up code to record asset adjustment for Accumulated Amortization - Trademarks
A8761	Acc Amort-Trademarks	To record the asset adjustment associated with Accumulated Amortization - Trademarks
A8770	Acc Amort-Other Intangible Assets	Roll-up code to record asset adjustment for Accumulated Amortization - Other Intangible Assets
A8771	Acc Amort-Other Intangible Assets	To record the asset adjustment associated with Accumulated Amortization - Other Intangible Assets
A9000	Deferred Outflows	Roll-up code to record Deferred Outflows associated with PERS retirement pensions
A9100	Pension Deferred Outflows	Roll-up code to record Pension Deferred Outflows
A9102	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.
A9102	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