

## FRS Chart of Accounts

(Revised 09/02/09)

Fund Group/Fund Responsibility <sup>1</sup>	GL Acct Range	SL Acct Range	GL/SL Relationship	Activity
<b>01 - State Appropriated/ Denise Moynihan<sup>1</sup></b>	<b>0-10000/0-15999</b>	<b>1-00001/1-59999</b>	<b>One:Many (ABR = 6)</b>	<b>Rev &amp; Exp</b>
(A1) Main Campus / Agriculture	0-10000	1-00001/1-00099		Revenue
Minority Recruitment and Retention		1-09000/1-09999		Expense
Main Campus		1-10001/1-19999		Expense
Agriculture		1-20001/1-22999 1-24001/1-27999 1-29000/1-29999		Expense
Agricultural Extension		1-23001/1-23999 1-28000/1-28999		Expense
Student Success/Faculty and Student Retention	0-10000	1-50001/1-51999		Expense
(B1) Sierra Vista Campus	0-10800	1-08001 1-08002/1-08997		Revenue Expense
(D1) Suspense-general expense	0-13000	---		
(E1) Suspense-payroll expense	0-13010	---		
(F1) Bill/Receive Control (SIS)	0-13500/0-13599	---		
(H1) Arizona Health Sciences Center	0-14000	1-40000/1-40099 1-40100/1-49999		Revenue Expense
<b>02 - Auxiliary /Fred Pearson<sup>1</sup></b>	<b>0-160000/0-19999</b>	<b>1-600001/1-99999</b>	<b>One:Many (ABR = 1)</b>	<b>Rev &amp; Exp</b>
(A2) Associated Students	0-16000/0-16049	1-60000/1-60499		
(B2) Bookstore	0-16100/0-16199	1-61000/1-61999		
(C2) Intercollegiate Athletics	0-16200/0-16299	1-62000/1-62999		
(D2) Student Union/Programs	0-16300/0-16399	1-63000/1-63999		
Student Union	0-16300/0-16390	1-63000/1-63909		
Student Programs	0-16391/0-16399	1-63910/1-63999		
(E2) Univ Info Tech Svcs	0-16400/0-16499	1-64000/1-64999		
(F2) Parking & Police	0-16500/0-16599	1-65000/1-65999		
Parking	0-16500/0-16549	1-65000/1-65499		

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Police	0-16550/0-16559	1-65500/1-65599		
(G2) Garage	0-16600/0-16699	1-66000/1-66999		
(J2) Student Health	0-16800/0-16899	1-68000/1-68999		
(K2) Residence Life	0-16900/0-16999	1-69000/1-69999		
(L2) Instruction & Service:	0-17000/0-17199	1-70000/1-71999		
(M2) Research & Testing:	0-17200/0-17399	1-72000/1-73999		
(N2) Printing & Copying:	0-17400/0-17599	1-74000/1-75999		
(P2) Public Service:	0-17600/0-17699	1-76000/1-76999		
(Q2) Stores & Surplus Property:	0-17800/0-17899	1-78000/1-78399		
	0-17800/0-17806	1-78000/1-78069		
Stores	0-17820/0-17899	1-78200/1-78999		
Surplus Property	0-17807/0-17819	1-78070/1-78199		
(R2) Facilities Management:	0-17900/0-17999	1-79000/1-79999		
	0-17900/0-17949	1-79000/1-79499		
Main Campus	0-17960/0-17999	1-79600/1-79999		
AHSC	0-17950/0-17959	1-79500/1-79599		
(T2) Campus Recreation	0-16080/0-16099	1-60800/1-60999		
(Z2) Misc Internal Service:	0-18000/0-18999	1-80000/1-89999		
<b>03- Designated/ Denise Moynihan<sup>1</sup></b>	<b>0-20000/0-29999</b>	<b>2-00000/2-99999</b>	<b>Various (ABR = 1, 2 &amp; 6)</b>	<b>Various</b>
(A3) Summer Session/Evening Weekend				
Instruction	0-20000-0-20049	2-00001/2-00009	One:Many	Revenue
		2-00010/2-00499		Expense
Evening & Weekend Classes	0-20050	2-00500/2-00509	One:Many	Revenue
		2-00510/2-00569		Expense
Evening & Weekend Administration	0-20057/0-20059	2-00570/2-00599	One:One	Rev & Exp
Summer Session Admin Distribution	0-20500	2-05000/2-05399	One:One	Expense
Summer Session College Dist.	0-20540/0-20999	2-05400/2-09999	One:One	Rev & Exp
(B3) CEAO - Credit	0-23000/0-23099	2-30000/2-30999	One:Many	Rev & Exp
(C3) CESL	0-23900/0-23910	2-39000/2-39109	One:Many	Rev & Exp
(D3) Patent Royalties	0-23911/0-23979	2-39110/2-39799	One:One	Rev & Exp

<b>Fund Group/Fund Responsibility<sup>1</sup></b>	<b>GL Acct Range</b>	<b>SL Acct Range</b>	<b>GL/SL Relationship</b>	<b>Activity</b>
	0-27700/0-27899	2-77000/2-78999		
(E3) Alumni Association	0-23980	2-39800/2-39899	One:Many	Rev & Exp
(H3) Conferences	0-23300/0-23799	2-33000/2-37999	One:One	Rev & Exp
(J3) CEAO - Non-Credit	0-23100/0-23169	2-31001/2-31699	One:Many	Rev & Exp
(K3) International Programs	0-23800/0-23899	2-38000/2-38999	One:Many	Rev & Exp
(L3) Misc Sales/Svcs				
Misc. Sales & Services	0-22000/0-22999 0-24000/0-24399 0-24700/0-24899	2-20000/2-29999 2-40000/2-43999 2-47000/2-48999	One:One	Rev & Exp
Clearing	0-24400/0-24599	2-44000/2-45999	One:One	Expense
Local Agriculture Misc Sales/Svcs	0-24600/0-24699	2-46000/2-46999		
Fixed Price Complete Residual Revenue	0-27000/0-27699	2-70000/2-76999		
(M3) Local Student Services:				
Financial Aid Admin.	0-25000	2-50000/2-50099	One:Many	Rev & Exp
Minority Recruit./Retention	0-25100/0-25110	2-51000/2-51199	One:Many	Rev & Exp
Institutnl. Supt-Grad Prgms	0-25200/0-25299	2-52000/2-52999	One:One	Rev & Exp
Budgeted Sales/Service	0-25400/0-25499	2-54000/2-54999	One:Many	Rev & Exp
(N3) Indirect Cost-Research/ Sponsored Projects <sup>1</sup>	0-21000/0-21699	2-10000/2-16999		
Development	0-21000	2-10000/2-10899	One:Many	Expense
I/C Cost Recovery	0-21090	2-10900/2-10999	One:One	Revenue
G & A	0-21100	2-11000/2-11299	One:Many	Expense
G & A	0-21130	2-11300/2-11399	One:Many	Expense
Research Admin	0-21140	2-11400/2-11499	One:Many	Expense
Op Maint Physical Plant	0-21150	2-11500/2-11599	One:Many	Expense
Libraries	0-21160	2-11600/2-11699	One:Many	Expense
Student Svc VP Campus Life	0-21170	2-11700/2-11799	One:Many	Expense
Utilities	0-21180	2-11800/2-11899		
Department	0-21200/0-21599	2-12000/2-15999	One:One	Rev & Exp

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	0-21700/0-21999	2-17000/2-19999	One:One	Rev & Exp
Interdisciplinary	0-21600/0-21699	2-16000/2-16999	One:Many	Expense
(Q3) Other Clearing:	0-28910/0-28999		One:None	
(R3) Allocated Investment Income:	0-25500/0-25539		One:Many	
		2-55000		Revenue
		2-55001/2-55399		Expense
(S3) Allocated Administrative Service Chg:	0-25540/0-25579		One:Many	
		2-55400		Revenue
		2-55401/2-55799		Expense
(T3) Allocated Student Retained Fees:	0-25580/0-25599		One:Many	
		2-55800; 2-55898/2-55899		Revenue
		2-55801/2-55997		Expense
(U3) Institutional Scholarships/Janet Gurton <sup>1</sup>	0-27900/0-27999	2-79000/2-79990	One:One	
(V3) Student Fees	0-24730/0-24999	2-47300/2-24999	One:One	Rev & Exp
	0-26500/0-26599	2-65000/2-65999	One:Many	Rev & Exp

<b>04-Sponsored Projects / Fred Pearson<sup>1</sup></b>	0-30000/0-49999	3-00000/4-99999		Expense
(A4) Federal /Sub-Federal/ Sponsored Projects <sup>1</sup>				
(B4) Non-Federal/ Sponsored Projects <sup>1</sup>	0-30000/0-49924	3-00000/4-99249		
Misc. - Non-Federal (Clear, Salary Suspense)/Sponsored Projects <sup>1</sup>	0-49925/0-49999	4-99250/4-99990		
<b>05-Other Restricted / Fred Pearson<sup>1</sup></b>	<b>0-50000/0-58199</b>	<b>5-00001/5-81999</b>	<b>Various (ABR = 1, 2 &amp; 6)</b>	<b>Expense</b>

<b>Fund Group/Fund Responsibility<sup>1</sup></b>	<b>GL Acct Range</b>	<b>SL Acct Range</b>	<b>GL/SL Relationship</b>	<b>Activity</b>
(A5) Government Grants/ Janet Gurton/Mario Calderon <sup>1</sup>	0-50000/0-50149	5-00000/5-01499	One:One	
(B5) Private Scholarships/ Janet Gurton/Mario Calderon <sup>1</sup>	0-50150/0-52999	5-01500/5-29999	One:One	
(C5) Restricted Gifts/Sponsored Projects <sup>1</sup>	0-53000/0-54999	5-30000/5-49999	One:One	
D/E/F/G/H/J5 - Other Restricted/ Fred Pearson <sup>1</sup>	0-13600/0-13999	1-36000/1-39999		Revenue & Expense
	0-57000/0-57009	5-70000/5-70099		
	0-57800/0-57899	5-78000/5-78999		
	0-57010/0-57099	5-70100/5-70999		
	0-57900/0-58199	5-79000/5-81999		
(D5) State Restricted - Non-Appropriated	0-57000/0-57009 0-57800/0-57899	5-70000/5-70099 5-78000/5-78999		
(E5) Agriculture - Federal	0-57010/0-57099	5-70100/5-70999		
(F5) Agriculture - County	0-57100/0-57119	5-71000/5-71199		
(G5) Agriculture - Federal	0-13600/0-13999	1-36000/1-39999		
(H5) Prop 301 - TRIF Funds	0-57900/0-58169	5-79000/5-81999		
FY2002-2006 Initiatives	0-57900/0-57999	5-79000/5-79999		
FY2007-2011 Initiatives	0-58000/0-58199	5-80000/5-81999		
(J5) State Fiscal Stblztn Fund	0-13300	1-33000/1-33009		Revenue
	0-13301/0-13499	1-33010/1-34999		Expense
<b>O6-Loan/ Janet Gurton<sup>1</sup></b>				
	<b>0-60000/0-69999</b>			
(A6) Temporary Student	0-60000/0-60449	---		
(B6) NDSL	0-60450/0-60599	6-04950		Expense
(C6) Nursing-Undergraduate	0-60600/0-60749	6-06140		
(D6) Nursing -Graduate	0-60750/0-60899	6-07640		
(E6) Pharmacy	0-60900/0-61049	6-09140		
(F6) Medicine	0-61050/0-61299	6-10650		
(G6) Private	0-61300/0-61499	---		
(H6) Other Federal Loans	0-62100/0-62999	6-21000/6-29999		
(J6) Nurse Faculty Loan Program	0-61500/0-61650	6-15140		
<b>O7- Endowment/ Mario Calderon<sup>1</sup></b>				
	<b>0-70000/0-79999</b>		<b>One to None</b>	

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(H7) Pool	0-70000/0-70999 and 0-78001/0-78999	---		
(A7 and B7) Permanent Endowments	0-71000/0-72999			
(C7 and D7) Quasi Endowments	0-73000/0-74999			
(G7) Life	0-76000/0-76999	---		
(E7) Term	0-77000/0-77999	---		
<b>O8-Plant / Duc Ma<sup>1</sup></b>	<b>0-80000/0-89999</b>	<b>8-00001/8-99999</b>	<b>One to Many</b>	<b>Rev &amp; Exp</b>
(A8-E8) Unexpended Plant/ Ned Tomsheck <sup>1</sup>				
(A8) State Capital Appropriations	0-81000/0-81999	8-10000/8-19999		
(B8) Bldg Renewal Approp.	0-82000/0-82999	8-20000/8-29999		
(C8) Facilities Development - Local:				
Local Admin Funded (FY08 - FY17)	0-80100/0-80190	8-01000/8-01999		
Dept Local Funded (FY08-FY17)	0-80200/0-80290	8-02000/8-02999		
Debt Funded Projects (FY05 - ??)	0-80300/0-80399	8-03000/8-03999		
Land Acquisition and Internal Loans	0-83000/0-83099	8-30000/8-30999		
Residence Life	0-83100/0-83199	8-31000/8-31999		
Parking Facilities	0-83200/0-83299	8-32000/8-32999		
Local Admin Funded (FY90 - FY98)	0-83300/0-83499	8-33000/8-34999		
Debt Funded Projects	0-83500/0-83599	8-35000/8-35999		
Local Admin Funded (FY99 - FY07)	0-83610/0-83699	8-36100/8-36999		
Special Dept. Funded	0-83700/0-83709	8-37000/8-37099		
Dept Local Funded (FY99 - FY07)	0-83710/0-83799	8-37100/8-37999		
(D8) Unexpended Miscellaneous	0-83800/0-84099	8-38000/8-40999	One to One	
(E8) Reserve for Renewals & Replacements				

<b>Fund Group/Fund Responsibility<sup>1</sup></b>	<b>GL Acct Range</b>	<b>SL Acct Range</b>	<b>GL/SL Relationship</b>	<b>Activity</b>
Bond Reserves	0-85000/0-85199			
Other Financing Reserves	0-85300/0-85499			
Equipment Replacement	0-85500/0-85699			
Other Reserves	0-85700/0-85999			
(F8) Debt Service				
Bonded - Residence Life	0-87000/0-87199			
System Revenue Bonds	0-87200/0-87399			
Unbonded - Departmental	0-87500/0-87699			
Capitalized Leases	0-87700/0-87999			
(G8) Net Investment in Plant	0-89000/0-89999	---		
<b>O9-Agency/ Lupe Valencia<sup>1</sup></b>	<b>0-90000/0-93999</b>	<b>9-00000/9-39999</b>	<b>One to Many</b>	
(A9) University Physicians/Denise Moynihan <sup>1</sup>	0-90000/0-91999	9-00000/9-00099		Revenue
		9-00100/9-19999		Expense
(B9) Payroll Clearing/Lupe Valencia <sup>1</sup>	0-92000	9-20000		Expense
	0-92200	---		
(C9) Other Agency/Denise Moynihan <sup>1</sup>	0-93000/0-93199	9-30000/9-31999		Rev & Exp
(D9) Pass-Through Scholarships/Janet Gurton <sup>1</sup>	0-93200/0-93599	9-32000/9-35990		Rev & Exp
<b>10-Audit Adjustments/ FSO use only/Floyd Roman</b>	<b>0-99XXX</b>	<b>9-9XXXX</b>	<b>One to Many</b>	<b>Rev &amp; Exp</b>
(10A) Operating Activity	0-990XX	9-90XXX		
(10B) Non Operating Activity	0-991XX	9-91XXX		
(10C) Investing Activity	0-992XX	9-92XXX		
(10D) Capital Activity	0-993XX	9-93XXX		

**Note 1: Fund Responsibility indicates the person responsible at the Fund Group level. Actual Fund Accountant responsibility will vary, depending on which college or executive level the account may report to.**