# Most Frequently Used General Ledger Codes
### ALL GL ACCOUNTS ARE 6 DIGITS
### Credit Entries for Deposits

| Cost Center | G/L Account | Comments |
|---|---|---|
| **I (Income Accounts)** | 800000-<br>800099 | The 80000 series should be used with the<br>**"I" cost centers ONLY** |
| | 800000 | Uncoded Revenue (most frequently used for "I" cost center |
| | 800011 | Service Charge-Returned Checks |
| **E (Recoveries)** | 400000-<br>499999 | **These should be used for "E" Cost Centers** |
| | | **Jury Duty Reimbursement Deposit G/L** |
| | 411900 | Administrative Salaries Recoveries |
| | 412900 | Faculty Salaries |
| | 414900 | Professional/Other Acad Recoveries |
| | 416900 | Clerical/Technical /Maint Recoveries |
| | | **Other Frequently Used G/L** |
| | 433900 | Printing Recoveries |
| | 435100 | Postage |
| | 435200 | Freight-shipping |
| | 435300 | Telephone |
| | 435900 | Communication Recoveries |
| | 437900 | Professional Service Recoveries |
| | 438900 | Computer Service Recoveries |
| | 439900 | Supply Recoveries |
| | 441900 | Rental Recoveries |
| | 449900 | Other Recoveries |
| **WBS Elements** | | |
| **R (Recoveries)** | 400000-<br>499999 | **These should be used for "R" and "N" type WBS elements**<br>**Use same G/L as expense ("E"). However DO NOT USE recovery** |
| **N (Recoveries)** | | **GL for WBS Elements. Must use original G/L of expenditure.** |
| **R, D, F** | 700000-<br>799999 | Endowment Income.<br>These should be used for "R," "D"and "F" WBS elements |
| | **700300** | **Gift, Grants & Bequest -Receipts** |
| **Funds**<br>**A** | | Most deposits to Fund Accounts will be to revolving accounts, accounts<br>Asset Account (4th and 5th digit range 0-49) |
| | 100000-<br>199999 | **Asset Account (4th and 5th digit range 0-49)** |
| | **105000** | **Accounts Receivable** |
| | 200000-<br>299999 | **Liabilities Account ( 4th and 5th digit range 50-98)** |
| | **251000** | **Deposits** |
| | **270000** | **Revolving Accounts** |

**Note:  The 4th and 5th digit of a fund account ('A') determines if it is an asset or liability.**
If it is determined to be an asset account, the GL is 105000  (Asset Accounts range 0-49)
If the account is determined to be a liability account, the first digit will be 2" and followed by  the 4th and 5th
digit of the fund number with following "0". (Liability Accounts range 50-99)

**This series of GL's can also be used for refunds**

**Fund Accounts Examples**

| | | |
|---|---|---|
| A070500013 | 105000 | Accounts Receivable (asset) |
| A075100019 | 251000 | Deposits |
| A077000043 | 270000 | Revolving Account |