

STATE ACCOUNTS

These accounts contain activity related to the core mission of the University, budgets are appropriated by the State Legislature each biennium. These state appropriated funds are broken down into six major areas and funding is specific to each area. State expense budgets are managed at the Division level, though expenditure authority for wages and/or the operating budgets can be assigned to the Department level. All state accounts are budgeted. State revenue is administered at the fund level so there is no revenue budget at the individual state Orgn level.

Fund#	Fund Description
2101	UNLV General Fund
2102	Intercollegiate Athletics (ICA)
2104	Statewide Programs (SW)
2105	Business Center South (BCS)
2108	Dental School (DS)
2150	Boyd School of Law (BSL)
2160	UNLV Medical School

SELF SUPPORTING ACCOUNTS

Generally speaking, each self supporting account has its own revenue source at the Orgn level. There are multiple fund types in the self supporting group with their own guidelines and requirements. It includes accounts funded by sales, indirect cost recovery, gifts, etc.

Self supporting accounts are either budgeted or unbudgeted based on the type or amount of expenditures. Board of Regents policy requires an annual budget for all self supporting accounts with annual expenditures (excluding VTs Out) exceeding \$25,000. All salaries must be budgeted so they must be allocated to budgeted accounts even if below \$25,000. All self supporting accounts must maintain a positive cash balance; i.e., revenue must post to the account before expenditures are processed.

Budgeted Accounts:

These have both a Revenue Budget and a matching Expense Budget. An annual budget must be prepared and submitted annually for each budgeted account. The Expense Budget determines the spending authority on a budgeted account. If the limit has been reached on an individual expense line (Object Code), the budget must be increased by a Budget Adjustment or a Budget Revision in order to allow additional activity to be processed (1). There must be revenue to support any budget increase so that the account maintains a positive cash balance.

Fund#	Fund Description
2202	Intercollegiate Athletics
2205	Thomas & Mack Center, Sam Boyd Stadium
2221	Unrestricted
2222	Summer School
2224	Indirect Cost Recovery-Budgeted
2228	Dental Faculty Practice
2241	General Improvement Fee-Budgeted
2244	Differential Fee-Budgeted
2246	Other Student Fees-Budgeted
2248	Special Course Fee-Budgeted
2305	Gifts through UNLV Foundation
2311	Endowment
2457	Auxiliary (supplemental to core mission)

Unbudgeted accounts:

These are operated on a cash basis. Expense Object Codes and Revenue Source Codes are required to process related transactions but they do not have budget amounts associated with them. The cash balance on the account controls the expenditures that can be processed (1).

Fund#	Fund Description
2220	Unrestricted
2223	Indirect Cost Recovery-Unbudgeted
2230	Division level hosting accounts
2240	General Improvement Fee-Unbudgeted
2243	Differential Fee-Unbudgeted
2245	Other Student Fees-Unbudgeted
2247	Special Course Fee-Unbudgeted
2300	Gift through UNLV Foundation
2310	Endowment

PLANT ACCOUNTS

These accounts track construction and building maintenance and improvement projects. The Planning & Construction (P&C) department is responsible for new construction and renovations. Facilities Management (FM) is responsible for the renewal and replacement of facilities and the maintenance and repair of property and installed non-programmatic systems and equipment. When a project is identified and funded, P&C or FM works with the Controller’s Office to set up an account in the relevant fund; 2886 - non-capital Operations and Maintenance or 2887 - Capital. Routine repair and maintenance is an operating expense that can be charged to non-plant accounts. If there is uncertainty about the type of activity, the Controller’s Office can help with the determination of the correct fund to be used.

Fund#	Fund Description
2886	Plant Operations and Maintenance (unbudgeted)
2887	Plant Capital (Budgeted)

GRANT ACCOUNTS

Funds in the range 2330 through 2397 are used for accounts funded by awards from external sponsors and they are administered through the Office of Sponsored Programs x 5-1357

OTHER FUNDS

There are other miscellaneous funds in the Chart of Accounts including some that are no longer used and have been inactivated or are mainly used by the Finance Division. One that may be encountered at the department level is 2776-Agency Fund, used for accounts set up for non-UNLV organizations/funding, such as Student Clubs or Professional Associations and Conferences. These are unbudgeted accounts that operate on a cash basis.

- (1) There are some overrides in place on both budgeted and unbudgeted accounts to allow activity such as Payroll, PeopleSoft Student System, and Pcard transactions to post and avoid rejects in the financial system. If this results in a negative cash balance on an account or an over drafted budget line, it is the Account Manager’s responsibility to take corrective action as soon as it occurs.