

University of Montana Data Warehouse

Fund Balance/Control Account Codes

- The fund equity of all types of governmental funds is classified and reported as fund balance. The total fund balance of any individual fund represents current (available) financial resources less current liabilities. Fund balance is divided into two main subcategories: reserved and unreserved fund balance. Unreserved fund balance includes any designations of fund balance.
- Control accounts are general ledger account codes that represent summarized activity from the operating ledger. The control accounts can be used to record summarized budget activity, summarize actual revenue or expense activity, summarized encumbrances, etc.

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| Fund Balance/Control Account Codes | | |
| 4101 | Fund Balance | Identifies the difference between a fund's assets and liabilities less any other fund balance accounts (4XXX). |
| 4104 | Fund Balance - Inst Capital Contrib | Identifies matching capital contributions such as those required in a student loan fund. |
| 4105 | FB Contra Acc Exp Fed Ln Fds | Provides a separate account for accumulated expenditures as required for federal loan funds. |
| 4106 | FB-Acc Rev, Federal Loan Funds | Provides a separate account for accumulated income as required for federal loan funds. |
| 4107 | FB Contra Acc Loan P&I Canc | Provides a separate account for accumulated cancellations as required for federal loan funds. |
| 4108 | FB Repayments to Institutions | Provides a separate account for repayments to institutions for federally granted cancellations. |
| 4109 | FB Federal Reimbursements to Fund | Provides a separate account for federal reimbursements to funds as required for federal loan funds. |
| 4110 | FB Contra - Fed Capital Contr Rpd | Provides a separate account for capital contributions repaid as required for federal loan funds. |
| 4201 | Fund Balance - Reserved | Identifies that a portion of fund balance is not available for appropriation or is legally segregated for a specific future use. |
| 4402 | Reserve for Debt Serv | This account is used to segregate the portion of fund balance representing resources legally required to be held for accumulated for long-term debt principal and interest payments maturing in future years. |

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| 4404 | Reserve for Inventory | This account is used to identify significant inventories that do not represent "available, spendable resources". |
| 4602 | Move Equity to NIIP | Used in funds 71XXX, 72XXX or 73XXX to reflect movement of equity from these funds to funds |
| 4701 | FB - Restricted Non-Expendable | Used to record restricted net assets for financial statements. |
| 4703 | FB - Restricted Expendable | Used to record restricted net assets for financial statements. |
| 4704 | FB - Restricted Research Expendable | Used to record restricted net assets for financial statements. |
| 4705 | FB - Restricted Loans Expendable | Used to record restricted net assets for financial statements. |
| 4706 | FB - Restr Capital Proj Expendable | Used to record restricted net assets for financial statements. |
| 4707 | FB - Restr Debt Service Expendable | Used to record restricted net assets for financial statements. |
| 4708 | FB - Restricted Other Expendable | Used to record restricted net assets for financial statements. |
| 4709 | FB - NIIP Fund Equity | Used to record the amount of net assets invested. |