Banner Account Type I & II

The below diagram displays the Banner Account Type I and II that hit the General Ledger.

<table>
<thead>
<tr>
<th>10 Assets</th>
<th>20 Liabilities</th>
<th>30 Control Accounts</th>
<th>40 Fund Balances</th>
<th>90 Fund Additions</th>
<th>95 Fund Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A – Cash &amp; Cash Equivalents</td>
<td>2A – Accounts Payable</td>
<td>3A – Control Accounts</td>
<td>4A – Fund Balances</td>
<td>9A – Fund Additions</td>
<td>9B – Fund Deductions</td>
</tr>
<tr>
<td>1D Legislative Appropriations</td>
<td>2C – Payroll Payable</td>
<td>2E – Due To Other State Agencies</td>
<td>2G – Unclaimed Property</td>
<td>4E – Capital Projects</td>
<td>4J – Funds Held as Permanent Investment</td>
</tr>
<tr>
<td>1F – Accounts Receivable</td>
<td>2J – Deferred Revenue</td>
<td>2L – Bonds Payable</td>
<td>2N – Claims Payable</td>
<td>4N – Other</td>
<td>4P – Debt Requirement</td>
</tr>
<tr>
<td>1H – Due From Other State Agencies</td>
<td>2P – Compensable Leave Payable</td>
<td>2Q – Payable From Restricted Assets</td>
<td>2S – Funds Held For Others</td>
<td>2U – Other</td>
<td>4S - Restricted</td>
</tr>
<tr>
<td>1J – Merchandise Inventory</td>
<td>2Z - Clearing</td>
<td>1L – Prepaid Expenses</td>
<td>1N – Loans and Notes Receivable</td>
<td>1O – Investments</td>
<td>1W – Non Depreciable Capital Assets</td>
</tr>
<tr>
<td>1X – Depreciable Capital Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TTUHSC El Paso Finance Systems Management
The below diagram displays the Banner Account Type I and II that hit the Operating Ledger.

- 50 Revenue
  - 5A – Tuition & Fees
  - 5C – Professional Fees
  - 5E – Sales and Services
  - 5G – Investment Income
  - 5J – Contracts & Grants
  - 5L – Gifts
  - 5N – Other
  - 5P – Legislative Appropriations

- 60 Salaries & Wages
  - 6A – Salaries & Wages
  - 6M – Payroll Related Costs

- 70 Expenses
  - 7A – Professional Services & Fees
  - 7B – Travel
  - 7C – Supplies & Materials
  - 7D – Communications & Utilities
  - 7E – Cost of Goods Sold
  - 7F – Maintenance & Repair
  - 7G – Rental & Leases
  - 7H – Printing & Reproduction
  - 7J – Capital Outlay
  - 7K – Interest
  - 7L – Principal
  - 7M – Claims & Adjustments
  - 7N – Other Comp Object
  - 7Q – Other Local
  - 7X – Depreciation

- 80 Transfers
  - 8A – Transfers In
  - 8B – Transfers Out