

**UNIVERSITY OF MEMPHIS  
OPERATING LEDGER**

COA = U

**ACCOUNTS**

Account	Title	Acct Pred	Atyp Code	Acct Pool	Normal DE	Bal	Cap Asset
<b><u>REVENUES</u></b>							
<b>510</b>	<b><u>Mandatory Fees</u></b>		51		N	C	
<b>5100</b>	<b><u>In State Tuition</u></b>	510	51		N	C	
<b>5100A</b>	<u>In State Tuition Regular Term</u>	5100	51		N	C	
<b>51011</b>	<u>In State UG Tuition Regular Term</u>	5100A	51		Y	C	
<b>51012</b>	<u>In State GR Tuition Regular Term</u>	5100A	51		Y	C	
<b>51013</b>	<u>In State Law Tuition Regular Term</u>	5100A	51		Y	C	
<b>51015</b>	<u>In State UG Tuition Reg Term Waived</u>	5100A	51		Y	C	
<b>51017</b>	<u>In State Law Tuition Reg Term Waive</u>	5100A	51		Y	C	
<b>51018</b>	<u>Remedial Development Contra Regular</u>	5100A	51		Y	D	
<b>5100B</b>	<b><u>In State Tuition Summer Term</u></b>	5100	51		N	C	
<b>51020</b>	<u>In State GR Tuition Pre Season</u>	5100B	51		Y	C	
<b>51021</b>	<u>In State UG Tuition Summer Term</u>	5100B	51		Y	C	
<b>51022</b>	<u>In State GR Tuition Summer Term</u>	5100B	51		Y	C	
<b>51023</b>	<u>In State Law Tuition Summer Term</u>	5100B	51		Y	C	
<b>51025</b>	<u>In State UG Tuition Sum Term Waived</u>	5100B	51		Y	C	
<b>51028</b>	<u>Remedial Development Contra Summer</u>	5100B	51		Y	D	
<b>51029</b>	<u>In State UG Tuition Pre Session</u>	5100B	51		Y	C	
<b>51030</b>	<u>In State GR Tuition Pre Season</u>	5100B	51		Y	C	
<b>5100C</b>	<b><u>In State Tuition RODP</u></b>	5100	51		N	C	
<b>51031</b>	<u>In State UG Tuition RODP Regular</u>	5100C	51		Y	C	
<b>51032</b>	<u>In State GR Tuition RODP Regular</u>	5100C	51		Y	C	
<b>51035</b>	<u>In State UG Tuition RODP Summer</u>	5100C	51		Y	C	
<b>51036</b>	<u>In State GR Tuition RODP Summer</u>	5100C	51		Y	C	
<b>5105</b>	<b><u>Out of State Tuition</u></b>	510	51		N	C	
<b>5105A</b>	<u>Out of State Tuition Regular Term</u>	5105	51		N	C	
<b>51051</b>	<u>Out of State UG Tuition Regular</u>	5105A	51		Y	C	
<b>51052</b>	<u>Out of State GR Tuition Regular</u>	5105A	51		Y	C	
<b>51053</b>	<u>Out of State Law Tuition Regular</u>	5105A	51		Y	C	
<b>51055</b>	<u>Out of State UG Tuition Reg Waived</u>	5105A	51		Y	C	
<b>51056</b>	<u>Out of State GR Tuition Reg Waived</u>	5105A	51		Y	C	
<b>5105B</b>	<b><u>Out of State Tuition Summer Term</u></b>	5105	51		N	C	
<b>51061</b>	<u>Out of State UG Tuition Summer</u>	5105B	51		Y	C	
<b>51062</b>	<u>Out of State GR Tuition Summer</u>	5105B	51		Y	C	
<b>51063</b>	<u>Out of State Law Tuition Summer</u>	5105B	51		Y	C	
<b>51065</b>	<u>Out of State UG Tuition Sum Waived</u>	5105B	51		Y	C	
<b>51066</b>	<u>Out of State GR Tuition Sum Waived</u>	5105B	51		Y	C	
<b>5105C</b>	<b><u>Out of State Tuition RODP</u></b>	5105	51		N	C	
<b>51071</b>	<u>Out of State Tuition RODP Regular</u>	5105C	51		Y	C	
<b>51075</b>	<u>Out of State Tuition RODP Summer</u>	5105C	51		Y	C	
<b>5110</b>	<b><u>Debt Service Fees</u></b>	510	51		N	C	
<b>5110A</b>	<u>Debt Service Fees</u>	5110	51		N	C	
<b>51101</b>	<u>Debt Service Fees Regular Term</u>	5110A	51		Y	C	
<b>51102</b>	<u>Debt Service Fees Summer Term</u>	5110A	51		Y	C	
<b>5115</b>	<b><u>Program Service Fee</u></b>	510	51		N	C	
<b>5115A</b>	<u>Program Service Fee</u>	510	51		N	C	
<b>51151</b>	<u>Program Access Fees Regular Term</u>	5115A	51		Y	C	
<b>51152</b>	<u>Program Service Fees Summer Term</u>	5115A	51		Y	C	
<b>5120</b>	<b><u>Technology Access Fees</u></b>	510	51		N	C	
<b>5120A</b>	<u>Technology Access Fees</u>	5120	51		N	C	
<b>51201</b>	<u>Technology Access Fees Regular Term</u>	5120A	51		Y	C	
<b>51202</b>	<u>Technology Access Fees Summer Term</u>	5120A	51		Y	C	
<b>5125</b>	<b><u>Student Activity Fees</u></b>	510	51		N	C	
<b>5125A</b>	<u>Student Activity Fees</u>	5125	51		N	C	
<b>51251</b>	<u>Student Activity Fees Regular Term</u>	5125A	51		Y	C	
<b>51252</b>	<u>Student Activity Fees Summer Term</u>	5125A	51		Y	C	
<b>5131</b>	<b><u>Facilities Fee</u></b>	510	51		N	C	
<b>5131A</b>	<u>Facilities Fee</u>	5131	51		N	C	
<b>51311</b>	<u>Facilities Fee Regular Term</u>	5131A	51		Y	C	
<b>51312</b>	<u>Facilities Fee Summer Term</u>	5131A	51		Y	C	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
51316	Sustainable Campus Fee Regular Term	5132A	51		Y	C	
51317	Sustainable Campus Fee Summer Term	5132A	51		Y	C	
5132	<b>Sustainable Campus Fee</b>	510	51		N	C	
5132A	<u>Sustainable Campus Fee</u>	5132	51		N	C	
51321	International Educ Fee Regular Term	5133A	51		Y	C	
51322	International Educ Fee Summer Term	5133A	51		Y	C	
5133	<b>International Education Fee</b>	510	51		Y	C	
5133A	<u>International Education Fee</u>	5133	51		Y	C	
515	<b>Nonmandatory Fees</b>		51		N	C	
5150	<b>Institution Online Course Fees</b>	515	51		N	C	
5150A	<u>Institution Online Course Fees</u>	5150	51		N	C	
51501	Institution Online Course Fees Reg	5150A	51		Y	C	
51502	Institution Online Course Fees Sum	5150A	51		Y	C	
5155	<b>RODP Fees</b>	515	51		N	C	
5155A	<u>RODP Fees</u>	5155	51		N	C	
51551	RODP Fees Regular Term	5155A	51		Y	C	
51555	RODP Fees Summer Term	5155A	51		Y	C	
5160	<b>CEU Student Fees</b>	515	51		N	C	
5160A	<u>CEU Student Fees</u>	5160	51		N	C	
51601	Non credit Fees	5160A	51		Y	C	
51602	Non credit Fees	5160A	51		Y	C	
51603	Non credit Fees	5160A	51		Y	C	
51604	Contracted Training	5160A	51		Y	C	
51605	Non credit Fees ROCE	5160A	51		Y	C	
51606	ROCE Online Course Fees	5160A	51		Y	C	
51607	Third Party Billing	5160A	51		Y	C	
51608	Community Music Summer	5160A	51		Y	C	
51609	Community Music Fall	5160A	51		Y	C	
51610	Community Music Spring	5160A	51		Y	C	
5165	<b>Specialized Academic Course Fees</b>	515	51		N	C	
5165A	<u>Specialized Academic Course Fees</u>	5165	51		N	C	
51651	FCBE UG Course Fees Regular Term	5165A	51		Y	C	
51652	FCBE GR Course Fees Regular Term	5165A	51		Y	C	
51655	FCBE UG Course Fees Summer Term	5165A	51		Y	C	
51656	FCBE GR Course Fees Summer Term	5165A	51		Y	C	
51660	Engr Acad Course Fees Regular Term	5165A	51		Y	C	
51661	Engr Acad Course Fees Summer Term	5165A	51		Y	C	
51665	Nursing Acad Course Fees-Reg Term	5165A	51		Y	C	
51666	Nursing Acad Course Fees-Sum Term	5165A	51		Y	C	
51680	Law Library Fees Regular Term	5165A	51		Y	C	
51681	Law Library Fees Summer Term	5165A	51		Y	C	
5170	<b>Application Fees</b>	515	51		N	C	
5170A	<u>Application Fees</u>	5170	51		N	C	
51701	Undergraduate Admission Fees	5170A	51		Y	C	
51702	UG Admission Processing Charge	5170A	51		Y	D	
51710	Graduate Admission Fees	5170A	51		Y	C	
51715	GR Admission Processing Charge	5170A	51		Y	D	
51720	Law Application Fees	5170A	51		Y	C	
51725	Law Application Processing Charge	5170A	51		Y	D	
51726	Application Fees	5170A	51		Y	C	
5175	<b>Late Registration Fees</b>	515	51		N	C	
5175A	<u>Late Registration Fees</u>	5175	51		N	C	
51751	Late Registration Fees	5175A	51		Y	C	
5180	<b>Other Nonmandatory Fees</b>	515	51		N	C	
5180A	<u>Other Nonmandatory Fees</u>	5180	51		N	C	
51801	Material Fees Regular Term	5180A	51		Y	C	
51802	Material Fees Summer Term	5180A	51		Y	C	
51803	Late Payment Fees	5180A	51		Y	C	
51804	Installment Plan Fees	5180A	51		Y	C	
51805	Installment Plan Late Payment Fees	5180A	51		Y	C	
51806	U Of M Diplomas	5180A	51		Y	C	
51807	Returned Check Fees	5180A	51		Y	C	
51808	Executive MBA Fees	5180A	51		Y	C	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
51809	IMBA Prog Fees	5180A	51		Y	C	
51810	Processing Fees	5180A	51		Y	C	
51811	Testing Fees	5180A	51		Y	C	
51812	Other Student Fees	5180A	51		Y	C	
51813	Natl Student Exchange Fees	5180A	51		Y	C	
51814	Library Fines	5180A	51		Y	C	
51815	Lost Book Replacement	5180A	51		Y	C	
51816	Locker Fees	5180A	51		Y	C	
51817	Music Instrument	5180A	51		Y	C	
51818	Clinical Practicum	5180A	51		Y	C	
51819	Add On Teacher Endrs	5180A	51		Y	C	
51820	Nte Ppst Test Scores	5180A	51		Y	C	
51821	Applied Music Fee Regular Term	5180A	51		Y	C	
51822	Applied Music Fee Summer Term	5180A	51		Y	C	
51823	Dissertation Microfilming Fees	5180A	51		Y	C	
51824	Credit Evaluation	5180A	51		Y	C	
51825	Intl Processing Fee	5180A	51		Y	C	
51826	Compass Retest Fee	5180A	51		Y	C	
51827	Mous Cert Exam	5180A	51		Y	C	
51828	Credit By Exam Fees	5180A	51		Y	C	
51829	Placement Exam Fees	5180A	51		Y	C	
51830	Mail Shipping and Handling Fees	5180A	51		Y	C	
51831	Law Library Fees Regular Term	5180A	51		Y	C	
51832	Law Library Fees Summer Term	5180A	51		Y	C	
51833	Washington Internship Program Fee	5180A	51		Y	C	
51834	Executive MSN Fees	5180A	51		Y	C	
51835	Education Practicum Supervision Fee	5180A	51		Y	C	
<b>520</b>	<b>State Appropriation</b>		52		N	C	
<b>5200</b>	<b>State Appropriation</b>	520	52		N	C	
<b>5200A</b>	<b>State Appropriation for Operations</b>	5200	52		N	C	
<b>52000</b>	<b>State Appropriation for Operations</b>	5200A	52		Y	C	
<b>5200B</b>	<b>State Appropriation for Capital</b>	5200	52		N	C	
<b>52010</b>	<b>State Appropriation for Capital</b>	5200B	52		Y	C	
<b>530</b>	<b>Federal Grants and Contracts</b>		53		N	C	
<b>5300</b>	<b>Federal Grants and Contracts</b>	530	53		N	C	
<b>5300A</b>	<b>Federal Grants and Contracts</b>	5300	53		N	C	
<b>53000</b>	<b>Federal Grants and Contracts</b>	5300A	53		Y	C	
<b>53100</b>	<b>Federal Program Administration</b>	5300A	53		Y	C	
<b>53200</b>	<b>Federal Direct Program Support</b>	5300A	53		Y	C	
<b>53300</b>	<b>Federal Residual Balance</b>	5300A	53		Y	C	
<b>5300B</b>	<b>Indirect Cost Recovery</b>	5300	53		N	C	
<b>53500</b>	<b>Indirect Cost Recovery</b>	5300B	53		Y	C	
<b>540</b>	<b>State Grants and Contracts</b>		54		N	C	
<b>5400</b>	<b>State Grants and Contracts</b>	540	54		N	C	
<b>5400A</b>	<b>State Grants and Contracts</b>	5400	54		N	C	
<b>54000</b>	<b>State Grants and Contracts</b>	5400A	54		Y	C	
<b>54100</b>	<b>State Program Administration</b>	5400A	54		Y	C	
<b>54200</b>	<b>State Direct Program Support</b>	5400A	54		Y	C	
<b>54300</b>	<b>State Residual Balance</b>	5400A	54		Y	C	
<b>5400B</b>	<b>Indirect Cost Recovery</b>	5400	54		N	C	
<b>54500</b>	<b>Indirect Cost Recovery</b>	5400B	54		Y	C	
<b>550</b>	<b>Local Grants and Contracts</b>		55		N	C	
<b>5500</b>	<b>Local Grants and Contracts</b>	550	55		N	C	
<b>5500A</b>	<b>Local Grants and Contracts</b>	5500	55		N	C	
<b>55000</b>	<b>Local Grants and Contracts</b>	5500A	55		Y	C	
<b>55100</b>	<b>Local Program Administration</b>	5500A	55		Y	C	
<b>55200</b>	<b>Local Direct Program Support</b>	5500A	55		Y	C	
<b>55300</b>	<b>Local Residual Balance</b>	5500A	55		Y	C	
<b>5500B</b>	<b>Indirect Cost Recovery</b>	5500	55		N	C	
<b>55500</b>	<b>Indirect Cost Recovery</b>	5500B	55		Y	C	
<b>560</b>	<b>Private Grants and Contracts</b>		56		N	C	
<b>5600</b>	<b>Private Grants and Contracts</b>	560	56		N	C	
<b>5600A</b>	<b>Private Grants and Contracts</b>	5600	56		N	C	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
56000	Private Grants and Contracts	5600A	56		Y	C	
56100	Private Program Administration	5600A	56		Y	C	
56200	Private Direct Program Support	5600A	56		Y	C	
56300	Private Residual Balance	5600A	56		Y	C	
<u>5600B</u>	<u>Indirect Cost Recovery</u>	5600	56		N	C	
56500	Indirect Cost Recovery	5600B	56		Y	C	
<u>570</u>	<b><u>Private Gifts</u></b>		57		N	C	
5700	<b>Private Gifts</b>	570	57		N	C	
<u>5700A</u>	<u>Private Cash Gifts</u>	5700	57		N	C	
57011	Cash Gifts Alumni	5700A	57		Y	C	
57012	Cash Gifts Other Individuals	5700A	57		Y	C	
57013	Cash Gifts Foundations	5700A	57		Y	C	
57014	Cash Gifts Corporations	5700A	57		Y	C	
57015	Cash Gifts Other Sources	5700A	57		Y	C	
<u>5700B</u>	<u>Private Inkind Gifts</u>	5700	57		N	C	
57501	GIK Alumni	5700B	57		Y	C	
57502	GIK Other Individuals	5700B	57		Y	C	
57503	GIK Foundations	5700B	57		Y	C	
57504	GIK Corporations	5700B	57		Y	C	
57505	GIK Other Sources	5700B	57		Y	C	
<u>5700C</u>	<u>Private Noncash Gifts</u>	5700	57		N	C	
57701	Noncash Gifts Alumni	5700C	57		Y	C	
57702	Noncash Gifts Other Individuals	5700C	57		Y	C	
57703	Noncash Gifts Foundations	5700C	57		Y	C	
57704	Noncash Gifts Corporations	5700C	57		Y	C	
57705	Noncash Gifts Other Sources	5700C	57		Y	C	
<u>580</u>	<b><u>Sales and Services of Edu Act</u></b>		58		N	C	
5800	<b>Intercollegiate Athletics</b>	580	58		N	C	
<u>5800A</u>	<u>Ticket Sales</u>	5800	58		N	C	
58000	Season Ticket Sales Taxable	5800A	58		Y	C	
58001	Individual Ticket Sales Taxable	5800A	58		Y	C	
58002	Individual Event Taxable	5800A	58		Y	C	
58003	Parking Permits	5800A	58		Y	C	
58004	Other Taxable Services	5800A	58		Y	C	
58005	Post Season Tickets Taxable	5800A	58		Y	C	
58006	Season Ticket Comps Taxable	5800A	58		Y	C	
58050	Individual Event Non Taxable	5800A	58		Y	C	
58051	Season Ticket Comps Non Taxable	5800A	58		Y	C	
58052	Individual Game Comps	5800A	58		Y	C	
58053	Individual Event Comps	5800A	58		Y	C	
58054	Post Season Tickets	5800A	58		Y	C	
<u>5800B</u>	<u>Game Guarantees</u>	5800	58		N	C	
58100	Game Guarantees	5800B	58		Y	C	
58101	Post Season Guarantees	5800B	58		Y	C	
<u>5800C</u>	<u>Conference Distributions</u>	5800	58		N	C	
58150	Conference Distributions	5800C	58		Y	C	
58151	Conference RadioTV Distributions	5800C	58		Y	C	
<u>5800D</u>	<u>Radio TV Special Event Revenues</u>	5800	58		N	C	
58200	Radio Revenues	5800D	58		Y	C	
58201	TV Revenues	5800D	58		Y	C	
58202	Post Season TV	5800D	58		Y	C	
58203	Media Guides	5800D	58		Y	C	
58204	Advertising Revenues	5800D	58		Y	C	
58205	Other Sponsorship	5800D	58		Y	C	
<u>5800E</u>	<u>Other Collegiate Athletics</u>	5800	58		N	C	
58250	Postage Handling Charges	5800E	58		Y	C	
58300	Athletics Access Fees	5800E	58		Y	C	
<u>5800F</u>	<u>Student Athletic Fees</u>	5800	58		N	C	
58349	Student Athletic Fees	5800F	58		Y	C	
5810	<b>Child Care Center</b>	580	58		N	C	
<u>5810A</u>	<u>Child Care Center</u>	5810	58		N	C	
58350	Child Care Fees	5810A	58		Y	C	
58351	Late Pickup Fees	5810A	58		Y	C	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
<b>5820</b>	<b>Other Sales and Services of Edu Act</b>	580	58		N	C	
<b>5820A</b>	<u>Other Sales and Services of Edu Act</u>	5820	58		N	C	
<b>58360</b>	Sales and Services Non Taxable	5820A	58		Y	C	
<b>58361</b>	Sales and Services A Non Taxable	5820A	58		Y	C	
<b>58362</b>	Sales and Services B Non Taxable	5820A	58		Y	C	
<b>58363</b>	Sales and Services C Non Taxable	5820A	58		Y	C	
<b>58364</b>	Sales and Services D Non Taxable	5820A	58		Y	C	
<b>58365</b>	Sales and Services E Non Taxable	5820A	58		Y	C	
<b>58366</b>	Sales and Services F Non Taxable	5820A	58		Y	C	
<b>58367</b>	Sales and Services G Non Taxable	5820A	58		Y	C	
<b>58370</b>	Laboratory Fees	5820A	58		Y	C	
<b>58371</b>	Prescription Drugs	5820A	58		Y	C	
<b>58380</b>	Speech and Language Diagnostics	5820A	58		Y	C	
<b>58381</b>	Speech and Language Therapy	5820A	58		Y	C	
<b>58382</b>	Pre School Therapy	5820A	58		Y	C	
<b>58383</b>	Aphasia Therapy	5820A	58		Y	C	
<b>58384</b>	Fluency Therapy	5820A	58		Y	C	
<b>58385</b>	Esophageal Voice	5820A	58		Y	C	
<b>58386</b>	Aural Rehab Therapy	5820A	58		Y	C	
<b>58387</b>	Earmolds	5820A	58		Y	C	
<b>58388</b>	Audiology Diagnostics	5820A	58		Y	C	
<b>58389</b>	Medicaid Write offs	5820A	58		Y	D	
<b>58390</b>	UOM Student Write offs	5820A	58		Y	D	
<b>58391</b>	Insurance Adjustments	5820A	58		Y	D	
<b>58392</b>	Special Project Write Offs	5820A	58		Y	D	
<b>58440</b>	Sales and Services Taxable	5820A	58		Y	C	
<b>58441</b>	Sales Tax Paid	5820A	58		Y	D	
<b>58442</b>	Sales and Services A Taxable	5820A	58		Y	C	
<b>58443</b>	Sales and Services B Taxable	5820A	58		Y	C	
<b>58444</b>	Sales and Services C Taxable	5820A	58		Y	C	
<b>58445</b>	Sales and Services D Taxable	5820A	58		Y	C	
<b>58446</b>	Sales and Services E Taxable	5820A	58		Y	C	
<b>58450</b>	Orchestra	5820A	58		Y	C	
<b>58451</b>	Opera	5820A	58		Y	C	
<b>58452</b>	Youthwind Ensemble	5820A	58		Y	C	
<b>58453</b>	Faculty Ensemble	5820A	58		Y	C	
<b>58454</b>	Jazz Ensemble	5820A	58		Y	C	
<b>58490</b>	Commission Earned	5820A	58		Y	C	
<b>590</b>	<b>Other Sources</b>		59		N	C	
<b>5900</b>	<b>Other Sources</b>	590	59		N	C	
<b>5900A</b>	<u>Other Sources</u>	5900	59		N	C	
<b>58500</b>	LicensingRoyalty Revenues	5900A	59		Y	C	
<b>58501</b>	Other Sources Non Taxable	5900A	59		Y	C	
<b>58502</b>	Other Sources A - Non Taxable	5900A	59		Y	C	
<b>58503</b>	Other Sources B Non Taxable	5900A	59		Y	C	
<b>58504</b>	Other Sources C Non Taxable	5900A	59		Y	C	
<b>58505</b>	Other Sources D Non Taxable	5900A	59		Y	C	
<b>58506</b>	Other Sources E Non Taxable	5900A	59		Y	C	
<b>58510</b>	Univ Facilities Rental Non Taxable	5900A	59		Y	C	
<b>58511</b>	Conference Fees Non Taxable	5900A	59		Y	C	
<b>58512</b>	Equipment Rental Non Taxable	5900A	59		Y	C	
<b>58513</b>	Vendor Fees Non Taxable	5900A	59		Y	C	
<b>58514</b>	Technical Service Fees Non Taxable	5900A	59		Y	C	
<b>58515</b>	Parking Fees Non Taxable	5900A	59		Y	C	
<b>58516</b>	Catering WCCG Non Taxable	5900A	59		Y	C	
<b>58520</b>	Admissions Non Taxable	5900A	59		Y	C	
<b>58530</b>	USPS Service Station Rental NonTax	5900A	59		Y	C	
<b>58531</b>	PO Box Rental NonTax	5900A	59		Y	C	
<b>58532</b>	Key Replacement NonTax	5900A	59		Y	C	
<b>58540</b>	3rd Party Agreement	5900A	59		Y	C	
<b>58550</b>	Salvage Sales	5900A	59		Y	C	
<b>58650</b>	Other Sources Taxable	5900A	59		Y	C	
<b>58651</b>	Other Sources A Taxable	5900A	59		Y	C	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
58652	Other Sources B Taxable	5900A	59		Y	C	
58653	Other Sources C Taxable	5900A	59		Y	C	
58654	Other Sources D Taxable	5900A	59		Y	C	
58655	Other Sources E Taxable	5900A	59		Y	C	
58659	Sales Tax Paid	5900A	59		Y	D	
58660	Univ Facilities Rental Taxable	5900A	59		Y	C	
58661	Conference Fees Taxable	5900A	59		Y	C	
58662	Equipment Rental Taxable	5900A	59		Y	C	
58663	Vendor Fees Taxable	5900A	59		Y	C	
58664	Technical Service Fees Taxable	5900A	59		Y	C	
58665	Parking Fees Taxable	5900A	59		Y	C	
58666	Catering WCCG Taxable	5900A	59		Y	C	
58670	Local Telephone Taxable	5900A	59		Y	C	
58671	Long Distance Telephone Taxable	5900A	59		Y	C	
58672	Nonrecurring Charges Taxable	5900A	59		Y	C	
58680	Chucalissa Apparel Revenue	5900A	59		Y	C	
58681	Chucalissa Book Revenue	5900A	59		Y	C	
58682	Chucalissa Jewelry Revenue	5900A	59		Y	C	
58683	Chucalissa Music Revenue	5900A	59		Y	C	
58684	Chucalissa Other Revenue	5900A	59		Y	C	
58685	Chucalissa Consignment Sales	5900A	59		Y	C	
58690	Reprographics	5900A	59		Y	C	
<b>5A0</b>	<b>Investment Income</b>		5A		N	C	
<b>5A00</b>	<b>Investment Income</b>	5A0	5A		N	C	
<b>5A00A</b>	<b>Investment Income</b>	5A00	5A		N	C	
<b>58800</b>	<b>Interest Income</b>	5A00A	5A		Y	C	
<b>58801</b>	<b>Dividends Income</b>	5A00A	5A		Y	C	
<b>58802</b>	<b>Other Investment Income</b>	5A00A	5A		Y	C	
<b>58803</b>	<b>Endowment Income</b>	5A00A	5A		Y	C	
<b>5A00B</b>	<b>Investment Expense</b>	5A00	5A		N	C	
<b>58810</b>	<b>Investment Expense</b>	5A00B	5A		Y	C	
<b>5A00C</b>	<b>Realized Gains and Losses</b>	5A00	5A		N	C	
<b>58820</b>	<b>Realized Gains and Losses</b>	5A00C	5A		Y	C	
<b>5A00D</b>	<b>Unrealized Gains and Losses</b>	5A00	5A		N	C	
<b>58830</b>	<b>Unrealized Gains and Losses</b>	5A00D	5A		Y	C	
<b>5B0</b>	<b>Loan Fund Additions</b>		5B		N	C	
<b>5B00</b>	<b>Loan Fund Additions</b>	5B0	5B		N	C	
<b>5B00A</b>	<b>Loan Fund Additions</b>	5B00	5B		N	C	
<b>58900</b>	<b>Loan Fund Additions</b>	5B00A	5B		Y	C	
<b>5C1</b>	<b>University Service Court</b>		5C		N	C	
<b>5C10</b>	<b>University Service Court</b>	5C1	5C		N	C	
<b>5C10A</b>	<b>University Service Court</b>	5C10	5C		N	C	
<b>59001</b>	<b>USC Routine Rental</b>	5C10A	5C		Y	C	
<b>59002</b>	<b>USC Bookstore Commission</b>	5C10A	5C		Y	C	
<b>59003</b>	<b>USC Other Commission</b>	5C10A	5C		Y	C	
<b>5C2</b>	<b>Food Service</b>		5C		N	C	
<b>5C20</b>	<b>Food Services</b>	5C2	5C		N	C	
<b>5C20A</b>	<b>Food Services</b>	5C20	5C		N	C	
<b>59100</b>	<b>Food Services Commission</b>	5C20A	5C		Y	C	
<b>5C3</b>	<b>Student Housing</b>		5C		N	C	
<b>5C30</b>	<b>Student Housing</b>	5C3	5C		N	C	
<b>5C30A</b>	<b>Student Housing</b>	5C30	5C		N	C	
<b>59200</b>	<b>Routine Rental</b>	5C30A	5C		Y	C	
<b>59201</b>	<b>Deposit Forfeiture</b>	5C30A	5C		Y	C	
<b>59202</b>	<b>Damage Charges</b>	5C30A	5C		Y	C	
<b>59203</b>	<b>Coke Commission</b>	5C30A	5C		Y	C	
<b>59204</b>	<b>Canteen Commission</b>	5C30A	5C		Y	C	
<b>59205</b>	<b>Special Rental University</b>	5C30A	5C		Y	C	
<b>59206</b>	<b>Special Term Rental</b>	5C30A	5C		Y	C	
<b>59207</b>	<b>FR 1st Rental</b>	5C30A	5C		Y	C	
<b>59208</b>	<b>Installment Plan Fee</b>	5C30A	5C		Y	C	
<b>59209</b>	<b>Installment Plan Late Payment Fee</b>	5C30A	5C		Y	C	
<b>59210</b>	<b>Special Rental Non University</b>	5C30A	5C		Y	C	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
<b>5C4</b>	<b><u>Parking</u></b>		5C		N	C	
<b>5C40</b>	<b><u>Parking</u></b>	5C4	5C		N	C	
<b>5C40A</b>	<b><u>Parking</u></b>	5C40	5C		N	C	
<b>59300</b>	Parking Decals for Faculty Staff	5C40A	5C		Y	C	
<b>59301</b>	Parking Garage for Faculty Staff	5C40A	5C		Y	C	
<b>59302</b>	Parking Garage Daily	5C40A	5C		Y	C	
<b>59303</b>	Parking Decals	5C40A	5C		Y	C	
<b>59304</b>	Parking Meters	5C40A	5C		Y	C	
<b>59305</b>	Parking Fines	5C40A	5C		Y	C	
<b>59306</b>	Parking TVs	5C40A	5C		Y	C	
<b>59307</b>	Parking Revenue Refund	5C40A	5C		Y	C	
<b>59308</b>	Parking Garage Daily	5C40A	5C		Y	C	
<b>59399</b>	Parking Sales Tax	5C40A	5C		Y	D	
<b>5C5</b>	<b><u>Vending</u></b>		5C		N	C	
<b>5C50</b>	<b><u>Vending</u></b>	5C5	5C		N	C	
<b>5C50A</b>	<b><u>Vending</u></b>	5C50	5C		N	C	
<b>59400</b>	Vending Canned	5C50A	5C		Y	C	
<b>59401</b>	Vending Snacks	5C50A	5C		Y	C	
<b>59402</b>	Vending Commissions	5C50A	5C		Y	C	
<b>59450</b>	Vending Copier	5C50A	5C		Y	C	
<b>59460</b>	Vending Copier Taxable	5C50A	5C		Y	C	
<b>59469</b>	Sales Tax Paid	5C50A	5C		Y	D	
<b>5C9</b>	<b><u>Other</u></b>		5C		N	C	
<b>5C90</b>	<b><u>Rental Properties</u></b>	5C9	5C		N	C	
<b>5C90A</b>	<b><u>Rental Properties</u></b>	5C90	5C		N	C	
<b>59701</b>	Property Rental	5C90A	5C		Y	C	
<b>5D1</b>	<b><u>Nonoperating Grants and Contracts</u></b>		5D		N	C	
<b>5E1</b>	<b><u>Capital Grants and Gifts</u></b>		5E		N	C	
<b>5F1</b>	<b><u>Additions to Permanent Endowments</u></b>		5F		N	C	
<b>5G1</b>	<b><u>Nonoperating Gifts</u></b>		5G		N	C	
<b>5H1</b>	<b><u>Nonoperating Other Revenue Sources</u></b>		5H		N	C	
<b>5J1</b>	<b><u>Other Capital Revenues</u></b>		5J		N	C	
<b><u>SALARIES AND BENEFITS</u></b>							
<b>610</b>	<b><u>Salaries</u></b>		61		N	D	
<b>6110</b>	<b><u>Administrative Salaries</u></b>	610	61		N	D	
<b>61110</b>	Administrative	6110	61		Y	D	
<b>61111</b>	Prior Project Administrative	6110	61		Y	D	
<b>61112</b>	Administrative FacultyChairs	6110	61		Y	D	
<b>61113</b>	Administrative Executives	6110	61		Y	D	
<b>61120</b>	Non Budget Salaries, AdminProf	6110	61		Y	D	
<b>61140</b>	Administrative VBP	6110	61		Y	D	
<b>61150</b>	Support Pay AdminProf	6110	61		Y	D	
<b>61151</b>	Interim Pay Administrative	6110	61		Y	D	
<b>61155</b>	Summer Other Compensation	6110	61		Y	D	
<b>61160</b>	Budget Advances AdminProf Salaries	6110	61		Y	D	
<b>61161</b>	Salary Lapse AdminProf	6110	61		Y	D	
<b>61165</b>	Grants Recovery AdminProf	6110	61		Y	D	
<b>61166</b>	Undistributed Salary Budget	6110	61		Y	D	
<b>61170</b>	Administrative Cell Phone Allowance	6110	61		Y	D	
<b>61180</b>	Longevity AdminProf	6110	61		Y	D	
<b>61181</b>	One Time Bonus	6110	61		Y	D	
<b>61185</b>	Admin Salary Payment Prior Year	6110	61		Y	D	
<b>61195</b>	Prior Year Adjustment AdminProf	6110	61		Y	D	
<b>61196</b>	AdminProf Salary Deceased Emp	6110	61		Y	D	
<b>61199</b>	One Time Payment Suspense	6110	61		Y	D	
<b>6120</b>	<b><u>Faculty and Academic Salaries</u></b>	610	61		N	D	
<b>61210</b>	Academic Faculty	6120	61		Y	D	
<b>61211</b>	Prior Project Academic	6120	61		Y	D	
<b>61212</b>	Academic Faculty Chairs	6120	61		Y	D	
<b>61215</b>	RODP Academic	6120	61		Y	D	
<b>61220</b>	Non Budgeted Salaries, Academic	6120	61		Y	D	
<b>61240</b>	Academic Faculty VBP	6120	61		Y	D	

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61250	Support Pay Academic	6120	61		Y	D	
61251	Interim Pay Academic	6120	61		Y	D	
61252	Temporary Instructor Non Credit	6120	61		Y	D	
61253	Temporary Instructor Credit	6120	61		Y	D	
61254	Summer Credit Non Instruction	6120	61		Y	D	
61255	Summer Other Compensation	6120	61		Y	D	
61256	Summer Credit Instruction	6120	61		Y	D	
61257	Academic Graduate Assistants	6120	61		Y	D	
61260	Budget Advances Academic Salaries	6120	61		Y	D	
61261	Salary Lapse Academic	6120	61		Y	D	
61265	Grants Recovery Academic	6120	61		Y	D	
61266	Undistributed Salary Budget	6120	61		Y	D	
61270	Academic Cell Phone Allowance	6120	61		Y	D	
61275	Academic Temporary Post Retirement	6120	61		Y	D	
61280	Longevity Academic	6120	61		Y	D	
61281	One Time Bonus	6120	61		Y	D	
61285	Academic Salary Prior Year	6120	61		Y	D	
61295	Prior Year Adjustments Academic	6120	61		Y	D	
61296	Academic Salary Deceased Employee	6120	61		Y	D	
6130	<b>Support and Clerical Salaries</b>	610	61		N	D	
61310	Support Clerical Salaries	6130	61		Y	D	
61311	Prior Project Support Clerical	6130	61		Y	D	
61312	Monthly Support Clerical	6130	61		Y	D	
61320	Non Budget Sal ClericalSupport	6130	61		Y	D	
61340	Support Clerical VBP	6130	61		Y	D	
61350	Support Pay Support Clerical	6130	61		Y	D	
61351	Interim Pay Support Clerical	6130	61		Y	D	
61360	Budget Advances Clerical Salaries	6130	61		Y	D	
61361	Salary Lapse SupportClerical	6130	61		Y	D	
61365	Grants Recovery SupportClerical	6130	61		Y	D	
61366	Undistributed Salary Budget	6130	61		Y	D	
61370	Support Cell Phone Allowance	6130	61		Y	D	
61373	Shift Differential	6130	61		Y	D	
61374	Overtime Support Clerical	6130	61		Y	D	
61375	Support Clerical Temporary Employee	6130	61		Y	D	
61380	Longevity Support Clerical	6130	61		Y	D	
61381	One Time Bonus	6130	61		Y	D	
61385	Support Clerical Salary Prior Year	6130	61		Y	D	
61395	Prior Year Adj Support Clerical	6130	61		Y	D	
61396	Support Clerical Deceased Employee	6130	61		Y	D	
6140	<b>Student Salaries and Wages</b>	610	61		N	D	
61410	Student Assistants Hourly	6140	61		Y	D	
61415	Student Assistants Monthly	6140	61		Y	D	
61420	Non Budgeted Salaries Students	6140	61		Y	D	
61485	Student Salary Payment Prior Year	6140	61		Y	D	
61495	Prior Year Adj Student Assistants	6140	61		Y	D	
6160	<b>Professional Support Salaries</b>	610	61		N	D	
61601	Other Miscellaneous Earnings	6160	61		Y	D	
61602	Employee Awards	6160	61		Y	D	
61603	Housing	6160	61		Y	D	
61605	Charges to be Moved to Operating	6160	61		Y	D	
61610	Professional Support	6160	61		Y	D	
61611	Prior Project Professional Support	6160	61		Y	D	
61620	Non Budget Salary Prof Support	6160	61		Y	D	
61630	Coaches	6160	61		Y	D	
61635	Assistant Coaches	6160	61		Y	D	
61640	Professional Support VBP	6160	61		Y	D	
61650	Support Pay Professional Support	6160	61		Y	D	
61651	Interim Pay Professional Support	6160	61		Y	D	
61657	Administrative Graduate Assistants	6160	61		Y	D	
61660	Budget Advance Professional Support	6160	61		Y	D	
61661	Salary Lapse Professional Support	6160	61		Y	D	
61665	Grants Recovery Prof Support	6160	61		Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
61666	Undistributed Salary Budget	6160	61		Y	D	
61670	Professional Cell Phone Allowance	6160	61		Y	D	
61675	Prof Support Temporary Employees	6160	61		Y	D	
61680	Longevity Professional Support	6160	61		Y	D	
61681	One Time Bonus	6160	61		Y	D	
61685	Prof Support Salary Prior Year	6160	61		Y	D	
61695	Prior Year Adj Prof Support	6160	61		Y	D	
61696	Prof Support Deceased Employee	6160	61		Y	D	
<b>620</b>	<b><u>Employee Benefits</u></b>		62		N	D	
6200	<b>Employee Benefits Budget</b>	620	62		N	D	
62000	Employee Benefits Budget Pool	6200	62		B	D	
62001	Benefits Clearing	6200	62	62000	Y	D	
<b>621</b>	<b><u>Retirement</u></b>		62		N	D	
6210	<b>TCRS Retirement</b>	621	62		N	D	
62100	TCRS Retirement	6210	62	62000	Y	D	
6220	<b>ORP Retirement</b>	621	62		N	D	
62200	ORP Retirement	6220	62	62000	Y	D	
<b>623</b>	<b><u>FICA</u></b>		62		N	D	
6230	<b>FICA</b>	623	62		N	D	
62300	FICA	6230	62	62000	Y	D	
6240	<b>Medicare FICA</b>	623	62		N	D	
62400	Medicare FICA	6240	62	62000	Y	D	
<b>625</b>	<b><u>Group Insurance</u></b>		62		N	D	
6250	<b>Group Insurance</b>	625	62		N	D	
62500	Group Insurance	6250	62	62000	Y	D	
62590	Other Insurance	6250	62	62000	Y	D	
<b>626</b>	<b><u>Unemployment Compensation</u></b>		62		N	D	
6260	<b>Unemployment Compensation</b>	626	62		N	D	
62600	Unemployment Compensation	6260	62	62000	Y	D	
<b>627</b>	<b><u>Employee Scholarships</u></b>		62		N	D	
6270	<b>Employee Scholarships</b>	627	62		N	D	
62700	PC191 UOM	6270	62	62000	Y	D	
62710	Emp Discounts UOM Spouse Dependent	6270	62	62000	Y	D	
62720	Emp Disc Other Inst Spouse Depend	6270	62	62000	Y	D	
62730	Staff Scholarship	6270	62	62000	Y	D	
62740	VBP Tuition Assistance	6270	62	62000	Y	D	
<b>628</b>	<b><u>Compensated Absences</u></b>		62		N	D	
6288	<b>Compensated Absences</b>	628	62		N	D	
62880	Compensated Absences	6288	62	62000	Y	D	
<b>629</b>	<b><u>Other Employee Benefits</u></b>		62		N	D	
6290	<b>Other Employee Benefits</b>	629	62		N	D	
62900	401K Match	6290	62	62000	Y	D	
62910	Other Benefits	6290	62	62000	Y	D	
62920	Privilege Tax	6290	62	62000	Y	D	
62930	Post-Retirement Health Insurance	6290	62	62000	Y	D	
62950	Benefits and Deductions Suspense	6290	62	62000	Y	D	
62990	Fringe Benefits Expense	6290	62	62000	Y	D	
62991	Fringe Benefits Expense Over Short	6290	62	62000	Y	D	
62995	Fringe Benefits Terminal Leave	6290	62	62000	Y	D	
62999	Budget Control Benefits	6290	62	62000	Y	D	
	<b><u>EXPENSES</u></b>						
<b>730</b>	<b><u>Travel</u></b>		71		N	D	
7300	<b>Travel Budget</b>	730	71		N	D	
73000	Travel Budget Pool	7300	71		B	D	
7310	<b>Individual Instate Travel</b>	730	71		N	D	
73100	Individual Instate Travel	7310	71	73000	Y	D	
7320	<b>Individual Out of State Travel</b>	730	71		N	D	
73200	Individual Out of State Travel	7320	71	73000	Y	D	
73250	Individual Out of Country Travel	7320	71	73000	Y	D	
7330	<b>Teams or Groups Instate Travel</b>	730	71		N	D	
73300	Teams or Groups Instate Travel	7330	71	73000	Y	D	
7340	<b>Teams or Groups Out of State Travel</b>	730	71		N	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
73400	Teams or Groups Out of State Travel	7340	71	73000	Y	D	
73450	Team or Group Out of Country Travel	7340	71	73000	Y	D	
7350	<b>Visitors Instate Travel</b>	730	71		N	D	
73500	Visitors Instate Travel	7350	71	73000	Y	D	
7360	<b>Visitors Out of State Travel</b>	730	71		N	D	
73600	Visitors Out of State Travel	7360	71	73000	Y	D	
73650	Visitors Out of Country Travel	7360	71	73000	Y	D	
7370	<b>Moving Expenses</b>	730	71		N	D	
73700	Moving Expenses	7370	71	73000	Y	D	
7380	<b>Athletic Recruitment Travel</b>	730	71		N	D	
73800	Athletic Recruitment Travel	7380	71	73000	Y	D	
7390	<b>Other Travel</b>	730	71		N	D	
73900	Other Travel	7390	71	73000	Y	D	
740	<b>Operating Expenses</b>		74		N	D	
7400	<b>Operating Expense Budget</b>	740	74		N	D	
74000	Operating Expense Budget Pool	7400	74		B	D	
741	<b>Printing Duplicating and Film Proc</b>		74		N	D	
7411	<b>Printing of Supplies by UOM</b>	741	74		N	D	
74110	Printing of Supplies by UOM	7411	74	74000	Y	D	
7412	<b>Printing of Supplies Outside UOM</b>	741	74		N	D	
74120	Printing of Supplies Outside UOM	7412	74	74000	Y	D	
7413	<b>Duplicating and Copying by UOM</b>	741	74		N	D	
74130	Duplicating and Copying by UOM	7413	74	74000	Y	D	
7414	<b>Duplicating and Copying Outside UOM</b>	741	74		N	D	
74140	Duplicating and Copying Outside UOM	7414	74	74000	Y	D	
7415	<b>Film Processing</b>	741	74		N	D	
74150	Film Processing	7415	74	74000	Y	D	
7416	<b>Printing of Publications by UOM</b>	741	74		N	D	
74160	Printing of Publications by UOM	7416	74	74000	Y	D	
7417	<b>Printing of Publication Outside UOM</b>	741	74		N	D	
74170	Printing of Publication Outside UOM	7417	74	74000	Y	D	
7419	<b>Other Printing Duplic and Film Proc</b>	741	74		N	D	
74190	Other Printing Duplic and Film Proc	7419	74	74000	Y	D	
742	<b>Communications and Shipping Costs</b>		74		N	D	
7421	<b>Communications and Shipping Costs</b>	742	74		N	D	
74210	Telephone Local Charges	7421	74	74000	Y	D	
74212	Cellphone	7421	74	74000	Y	D	
74214	Cellphone Overage	7421	74	74000	Y	D	
7422	<b>Telephone Long Distance</b>	742	74		N	D	
74220	Telephone Long Distance	7422	74	74000	Y	D	
74222	Cellphone Long Distance	7422	74	74000	Y	D	
7423	<b>Postal Charges</b>	742	74		N	D	
74230	Postal Charges	7423	74	74000	Y	D	
7424	<b>Freight and Express Charges</b>	742	74		N	D	
74240	Freight and Express Charges	7424	74	74000	Y	D	
7425	<b>Cable Television</b>	742	74		N	D	
74250	Cable Television	7425	74	74000	Y	D	
7426	<b>Telephone Installation</b>	742	74		N	D	
74260	Telephone Installation	7426	74	74000	Y	D	
7429	<b>Other Comm and Shipping Costs</b>	742	74		N	D	
74290	Other Comm and Shipping Costs	7429	74	74000	Y	D	
743	<b>Maintenance Repairs by Others</b>		74		N	D	
7431	<b>Equipment Maintenance</b>	743	74		N	D	
74310	Equipment Maintenance	7431	74	74000	Y	D	
7432	<b>Building Maintenance</b>	743	74		N	D	
74320	Building Maintenance	7432	74	74000	Y	D	
7433	<b>Maintenance of Grounds</b>	743	74		N	D	
74330	Maintenance of Grounds	7433	74	74000	Y	D	
7439	<b>Other Maintenance and Repairs</b>	743	74		N	D	
74390	Other Maintenance and Repairs	7439	74	74000	Y	D	
74391	PP Direct Charge Utilities	7439	74	74000	Y	D	
74392	PP Direct Charge Maintenance Repair	7439	74	74000	Y	D	
74393	PP Direct Charge Grounds	7439	74	74000	Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
74394	PP Direct Charge Custodial	7439	74	74000	Y	D	
<b>744</b>	<b><u>Prof and Admin Services</u></b>		74		N	D	
<b>7443</b>	<b>Software Maintenance</b>	744	74		N	D	
74430	Computer Software	7443	74	74000	Y	D	
74431	Software Maintenance	7443	74	74000	Y	D	
74432	Software Leases	7443	74	74000	Y	D	
<b>7444</b>	<b>Consulting Services</b>	744	74		N	D	
74440	Consulting Services	7444	74	74000	Y	D	
74441	Temporary Agency Services	7444	74	74000	Y	D	
<b>7445</b>	<b>Medical Services</b>	744	74		N	D	
74450	Medical Services	7445	74	74000	Y	D	
<b>7446</b>	<b>Legal Services</b>	744	74		N	D	
74460	Legal Services	7446	74	74000	Y	D	
<b>7447</b>	<b>Advertising Services</b>	744	74		N	D	
74470	Advertising Services	7447	74	74000	Y	D	
<b>7448</b>	<b>Dues and Subscriptions</b>	744	74		N	D	
74480	Membership Dues	7448	74	74000	Y	D	
74481	Subscriptions	7448	74	74000	Y	D	
<b>7449</b>	<b>Other Professional Admin Services</b>	744	74		N	D	
74490	Other Professional Admin Services	7449	74	74000	Y	D	
74491	Athletic Game Officials	7449	74	74000	Y	D	
74492	Hazardous Waste Disposal	7449	74	74000	Y	D	
74493	Credit Card Fees	7449	74	74000	Y	D	
74494	Banking Service Fees	7449	74	74000	Y	D	
74495	Collection Costs	7449	74	74000	Y	D	
<b>745</b>	<b><u>Supplies</u></b>		74		N	D	
<b>7450</b>	<b>Supplies</b>	745	74		N	D	
74500	Supplies	7450	74	74000	Y	D	
74501	Medical Supplies	7450	74	74000	Y	D	
74502	Athletic Uniforms	7450	74	74000	Y	D	
74503	Athletic Supplies	7450	74	74000	Y	D	
74504	Computers (CPU only) under \$5,000	7450	74	74000	Y	D	
74505	Animal Care Charges	7450	74	74000	Y	D	
<b>746</b>	<b><u>Rental and Insurance</u></b>		74		N	D	
<b>7461</b>	<b>Operating Leases for Real Property</b>	746	74		N	D	
74610	Operating Leases for Land	7461	74	74000	Y	D	
74611	Operating Leases for Space	7461	74	74000	Y	D	
<b>7462</b>	<b>Operating Leases for Equipment</b>	746	74		N	D	
74620	Operating Leases for Equipment	7462	74	74000	Y	D	
<b>7463</b>	<b>Rentals</b>	746	74		N	D	
74630	Rental of Equipment	7463	74	74000	Y	D	
74631	Rental of Software	7463	74	74000	Y	D	
74632	Rental of Space	7463	74	74000	Y	D	
<b>7465</b>	<b>Insurance</b>	746	74		N	D	
74650	Insurance Property	7465	74	74000	Y	D	
74651	Insurance Other	7465	74	74000	Y	D	
<b>7466</b>	<b>Capital Leases</b>	746	74		N	D	
74660	Capital Leases Real Property	7466	74	74000	Y	D	
74661	Capital Leases Equipment	7466	74	74000	Y	D	
<b>747</b>	<b><u>Awards and Indemnities</u></b>		74		N	D	
<b>7476</b>	<b>Awards to Employees</b>	747	74		N	D	
74760	Awards to Employees	7476	74	74000	Y	D	
<b>7479</b>	<b>Other Awards and Indemnities</b>	747	74		N	D	
74790	Other Awards and Indemnities	7479	74	74000	Y	D	
74791	Miscellaneous Awards to Students	7479	74	74000	Y	D	
74792	Death Benefits	7479	74	74000	Y	D	
<b>748</b>	<b><u>Grants and Subsidies</u></b>		74		N	D	
<b>7481</b>	<b>Grant and Subsidie to Organizations</b>	748	74		N	D	
74810	Grant and Subsidie to Organizations	7481	74	74000	Y	D	
<b>7482</b>	<b>Grants and Subsidies to Individuals</b>	748	74		N	D	
74820	Grants and Subsidies to Individuals	7482	74	74000	Y	D	
<b>7483</b>	<b>Training Costs for Employees</b>	748	74		N	D	
74830	Training Costs for Employees	7483	74	74000	Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
<b>7488</b>	<b>Other Grants and Subsidies</b>	748	74		N	D	
<b>74880</b>	Housing Allowances	7488	74	74000	Y	D	
<b>74881</b>	Dependency Allowance	7488	74	74000	Y	D	
<b>749</b>	<b>Other Services and Expenses</b>		74		N	D	
<b>7491</b>	<b>Cash Short and Over</b>	749	74		N	D	
<b>74910</b>	Cash Short and Over	7491	74	74000	Y	D	
<b>7492</b>	<b>Bad Debts</b>	749	74		N	D	
<b>74920</b>	Bad Debts	7492	74	74000	Y	D	
<b>7493</b>	<b>Gain Loss on Disposal Fixed Asset</b>	749	74		N	D	
<b>74930</b>	Gain Loss on Disposal Fixed Asset	7493	74		Y	D	
<b>7498</b>	<b>Miscellaneous Unclassified</b>	749	74		N	D	
<b>74980</b>	Guarantees Paid	7498	74	74000	Y	D	
<b>74981</b>	Entry Fees	7498	74	74000	Y	D	
<b>74982</b>	Publications and Reports	7498	74	74000	Y	D	
<b>74983</b>	Meals and Food Services	7498	74	74000	Y	D	
<b>74984</b>	Non Catalogued Books Periodicals	7498	74	74000	Y	D	
<b>74985</b>	Complimentary Athletic Tickets	7498	74	74000	Y	D	
<b>74986</b>	Other Services and Expenses	7498	74	74000	Y	D	
<b>74987</b>	Study Abroad Fees	7498	74	74000	Y	D	
<b>7499</b>	<b>Late Payment Charges</b>	749	74		N	D	
<b>74990</b>	InterestLate Payment Penalties	7499	74	74000	Y	D	
<b>751</b>	<b>Utilities and Fuel</b>		74		N	D	
<b>7510</b>	<b>Utility Expense Budget</b>	751	74		N	D	
<b>75100</b>	Utility Expense Budget Pool	7510	74		B	D	
<b>7511</b>	<b>Electricity</b>	751	74		N	D	
<b>75110</b>	Electricity	7511	74	75100	Y	D	
<b>7512</b>	<b>Water and Sewage</b>	751	74		N	D	
<b>75120</b>	Water	7512	74	75100	Y	D	
<b>75121</b>	Sewage	7512	74	75100	Y	D	
<b>7513</b>	<b>Natural Gas</b>	751	74		N	D	
<b>75130</b>	Natural Gas	7513	74	75100	Y	D	
<b>7514</b>	<b>Coal</b>	751	74		N	D	
<b>75140</b>	Coal	7514	74	75100	Y	D	
<b>7515</b>	<b>Fuel Oil</b>	751	74		N	D	
<b>75150</b>	Fuel Oil	7515	74	75100	Y	D	
<b>7519</b>	<b>Other Utilities and Fuel</b>	751	74		N	D	
<b>75190</b>	City Service Fee	7519	74	75100	Y	D	
<b>752</b>	<b>Motor Vehicle Operation</b>		74		N	D	
<b>7521</b>	<b>Motor Fuel Oil Lubricants</b>	752	74		N	D	
<b>75210</b>	Motor Fuel Oil Lubricants	7521	74	74000	Y	D	
<b>7522</b>	<b>Tires and Tubes</b>	752	74		N	D	
<b>75220</b>	Tires and Tubes	7522	74	74000	Y	D	
<b>7523</b>	<b>Accessories and Parts</b>	752	74		N	D	
<b>75230</b>	Accessories and Parts	7523	74	74000	Y	D	
<b>7524</b>	<b>Repairs by Noninstitutional Agency</b>	752	74		N	D	
<b>75240</b>	Repairs by Noninstitutional Agency	7524	74	74000	Y	D	
<b>7529</b>	<b>Other Motor Vehicle Operation</b>	752	74		N	D	
<b>75290</b>	Other Motor Vehicle Operation	7529	74	74000	Y	D	
753	Allocated Charges		74		N	D	
<b>7530</b>	<b>Allocated Charges Budget</b>	753	74		N	D	
<b>75300</b>	Allocated Charges Budget Pool	7530	74		B	D	
<b>7531</b>	<b>Prof and Admin Services by UOM Dept</b>	753	74		N	D	
<b>75310</b>	Prof and Admin Services by UOM Dept	7531	74	74000	Y	D	
<b>75311</b>	Liability Claims Adjustment	7531	74	74000	Y	D	
<b>75312</b>	Property Insurance	7531	74	74000	Y	D	
<b>75315</b>	Worker's Compensation Insurance	7531	74	74000	Y	D	
<b>7532</b>	<b>Data Processing Allocations</b>	753	74		N	D	
<b>75320</b>	Data Processing Allocations	7532	74	74000	Y	D	
<b>7533</b>	<b>Renewal and Replacement Charges</b>	753	74		N	D	
<b>75330</b>	Renewal and Replacement Charges	7533	74	74000	Y	D	
<b>7534</b>	<b>Prorata Allocations</b>	753	74		N	D	
<b>75340</b>	Plant Allocations Utilities	7534	74	74000	Y	D	
<b>75341</b>	Plant Allocations Grounds	7534	74	74000	Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
75342	Plant Allocations Custodial	7534	74	74000	Y	D	
75343	Plant Allocations HVAC Steam Chill	7534	74	74000	Y	D	
75344	Plant Allocations HVAC Other	7534	74	74000	Y	D	
75345	Institutional Support Allocation	7534	74	74000	Y	D	
75346	Residence Life Allocation	7534	74	74000	Y	D	
7535	<b>Other Allocations</b>	753	74		N	D	
75350	Cost Sharing	7535	74	74000	Y	D	
754	<b>Departmental Revenues</b>		75		N	C	
7540	<b>Departmental Revenues Budget</b>	754	75		N	C	
75400	Departmental Revenue Budget Pool	7540	75		B	C	
7541	<b>Departmental Revenues</b>	754	75		N	C	
75410	Departmental Revenues	7541	75	75400	Y	C	
75411	Dept Revenues A Non Taxable	7541	75	75400	Y	C	
75412	Dept Revenues B Non Taxable	7541	75	75400	Y	C	
75413	Dept Revenues C Non Taxable	7541	75	75400	Y	C	
75414	Dept Revenues D Non Taxable	7541	75	75400	Y	C	
75415	Dept Revenues E Non Taxable	7541	75	75400	Y	C	
75416	Dept Sales and Services A Non Tax	7541	75	75400	Y	C	
75417	Dept Sales and Services B Non Tax	7541	75	75400	Y	C	
75418	Dept Sales and Services C Non Tax	7541	75	75400	Y	C	
75419	Dept Sales and Services D Non Tax	7541	75	75400	Y	C	
75420	Dept Sales and Services E Non Tax	7541	75	75400	Y	C	
75421	Departmental Local Telephone	7541	75	75400	Y	C	
75422	Departmental Long Distance	7541	75	75400	Y	C	
75423	Departmental Sales and Services	7541	75	75400	Y	C	
75424	Departmental Leases	7541	75	75400	Y	C	
75425	Departmental Cellular	7541	75	75400	Y	C	
75426	Departmental Cable Vision	7541	75	75400	Y	C	
75427	Departmental Chargeback	7541	75	75400	Y	C	
75430	Univ Facilities Rental Non Taxable	7541	75	75400	Y	C	
75431	Conference Fees Non Taxable	7541	75	75400	Y	C	
75432	Equipment Rental Non Taxable	7541	75	75400	Y	C	
75433	Vendor Fees Non Taxable	7541	75	75400	Y	C	
75434	Technical Service Fees Non Tax	7541	75	75400	Y	C	
75435	Parking Fees - Non Tax	7541	75	75400	Y	C	
75436	Dept Catering WCCG	7541	75	75400	Y	C	
75440	Rats	7541	75	75400	Y	C	
75441	Rabbits	7541	75	75400	Y	C	
75442	Mice Voles	7541	75	75400	Y	C	
75443	Hamsters	7541	75	75400	Y	C	
75444	Warm Blooded Creatures	7541	75	75400	Y	C	
75450	Corel Word Perfect Revenue	7541	75	75400	Y	C	
75451	Software Licenses Revenue	7541	75	75400	Y	C	
75460	Dept PP Direct Charge Utilities	7541	75	75400	Y	C	
75461	Dept PP Direct Charge Maint Repair	7541	75	75400	Y	C	
75462	Dept PP Direct Charge Grounds	7541	75	75400	Y	C	
75463	Dept PP Direct Charge Custodial	7541	75	75400	Y	C	
75464	Dept PP Direct Charge Motor Fuel	7541	75	75400	Y	C	
75470	Grants Non-Sponsor Revenue	7541	75	75400	Y	C	
75490	Student Activity Fee Allocations	7541	75	75400	Y	C	
760	<b>Stores for Resale Reissue or Manuf</b>		74		N	D	
7610	<b>Stores for Resale Reissue or Manuf</b>	760	74		N	D	
76100	Stores for Resale Reissue or Manuf	7610	74	74000	Y	D	
76101	Stores for Resale A	7610	74	74000	Y	D	
76102	Stores for Resale B	7610	74	74000	Y	D	
76103	Stores for Resale C	7610	74	74000	Y	D	
76104	Stores for Resale D	7610	74	74000	Y	D	
76105	Stores for Resale E	7610	74	74000	Y	D	
76109	Constructed Equipment	7610	74	74000	Y	D	
76110	PS Operator Supplies	7610	74	74000	Y	D	
76111	Partial Outsource	7610	74	74000	Y	D	
76112	Complete Outsource	7610	74	74000	Y	D	
76115	Corel Word Perfect	7610	74	74000	Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
76116	Software Licenses	7610	74	74000	Y	D	
76120	Local Telephone	7610	74	74000	Y	D	
76121	Long Distance Telephone	7610	74	74000	Y	D	
76122	Billed Leased Inventory	7610	74	74000	Y	D	
76123	Commodity Internet	7610	74	74000	Y	D	
76124	Cellular	7610	74	74000	Y	D	
76125	CableVision	7610	74	74000	Y	D	
76126	Local Telephone Chargeback	7610	74	74000	Y	D	
76127	Long Distance Chargeback	7610	74	74000	Y	D	
76128	Outsourced Services	7610	74	74000	Y	D	
76129	Prepaid Calling	7610	74	74000	Y	D	
76130	Pager Services	7610	74	74000	Y	D	
76141	Apparel Purchases	7610	74	74000	Y	D	
76142	Book Purchases	7610	74	74000	Y	D	
76143	Jewelry Purchases	7610	74	74000	Y	D	
76144	Music Purchases	7610	74	74000	Y	D	
76145	Other Purchases	7610	74	74000	Y	D	
<b>770</b>	<b>Grants and Contracts Operating Exp</b>		74		N	D	
<b>7710</b>	<b>Grants and Contracts Operating Exp</b>	770	74		N	D	
77100	GC Pool Print Duplic and Film Proc	7710	74		B	D	
77110	GC Printing Duplicating by UOM	7710	74	77100	Y	D	
77120	GC Printing Duplicating outside UOM	7710	74	77100	Y	D	
77130	GC Printing Duplic Film Proc Other	7710	74	77100	Y	D	
<b>7720</b>	<b>GC Communication and Shipping Costs</b>	770	74		N	D	
77200	GC Pool Comm and Shipping Costs	7720	74		B	D	
77210	GC Telephone Local	7720	74	77200	Y	D	
77220	GC Telephone Long Distance	7720	74	77200	Y	D	
77230	GC Telephone Moves and Changes	7720	74	77200	Y	D	
77240	GC Cellphone Base Charge	7720	74	77200	Y	D	
77250	GC Cellphone Overage	7720	74	77200	Y	D	
77260	GC Cellphone Long Distance	7720	74	77200	Y	D	
77270	GC Postage	7720	74	77200	Y	D	
<b>7730</b>	<b>GC Maintenance and Repairs</b>	770	74		N	D	
77300	GC Pool Maintenance and Repairs	7730	74		B	D	
77310	GC Maintenance and Repairs	7730	74	77300	Y	D	
<b>7740</b>	<b>GC Professional and Admin Services</b>	770	74		N	D	
77400	GC Pool Prof and Admin Services	7740	74		B	D	
77410	GC Prof and Admin Services	7740	74	77400	Y	D	
77420	GC Computer Software	7740	74	77400	Y	D	
77430	GC Consulting Services	7740	74	77400	Y	D	
77440	GC Advertising Services	7740	74	77400	Y	D	
77450	GC Subscriptions	7740	74	77400	Y	D	
77460	GC Other Prof Admin Services	7740	74	77400	Y	D	
<b>7750</b>	<b>GC Supplies</b>	770	74		N	D	
77500	GC Pool Supplies	7750	74		B	D	
77510	GC Supplies	7750	74	77500	Y	D	
<b>7760</b>	<b>GC Rental and Insurance</b>	770	74		N	D	
77600	GC Pool Rental and Insurance	7760	74		B	D	
77610	GC Rent or Lease of Space	7760	74	77600	Y	D	
77620	GC Rent or Lease of Land	7760	74	77600	Y	D	
<b>7770</b>	<b>GC Awards and Indemnities</b>	770	74		N	D	
77700	GC Pool Awards and Indemnities	7770	74		B	D	
77710	GC Grants Payments to Individuals	7770	74	77700	Y	D	
77720	GC Grants Payments to Organizations	7770	74	77700	Y	D	
77730	GC Pell Grants	7770	74	77700	Y	D	
77740	GC Direct Loan Program	7770	74	77700	Y	D	
<b>7780</b>	<b>GC Other Services and Expenses</b>	770	74		N	D	
77800	GC Pool Other Services and Expenses	7780	74		B	D	
77810	GC Publications and Reports	7780	74	77800	Y	D	
77820	GC Meals and Food Service	7780	74	77800	Y	D	
77830	GC Subcontracts under \$25,000	7780	74	77800	Y	D	
77840	GC Subcontracts over \$25,000	7780	74	77800	Y	D	
<b>7790</b>	<b>GC Utilities and Fuel</b>	770	74		N	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
77900	GC Pool Utilities and Fuel	7790	74		B	D	
77910	GC Utilities	7790	74	77900	Y	D	
77920	GC Motor Vehicle	7790	74	77900	Y	D	
<b>780</b>	<b>Capital Expense Budget Pool</b>		78		N	D	
7800	Capital Expense Budget Pool	780	78		N	D	
78000	Capital Expense Budget Pool	7800	78		B	D	
<b>781</b>	<b>Equipment</b>		78		N	D	
7811	Office Equipment	781	78		N	D	
78110	Office Equipment	7811	78	78000	Y	D	17400
7812	Operational Equipment	781	78		N	D	
78120	Operational Equipment	7812	78	78000	Y	D	17400
7813	Instructional Equipment	781	78		N	D	
78130	Instructional Equipment	7813	78	78000	Y	D	17400
7819	Other Equipment	781	78		N	D	
78190	Other Equipment	7819	78	78000	Y	D	17400
<b>782</b>	<b>Land</b>		78		N	D	
7821	Purchase of Land	782	78		N	D	
78210	Purchase of Land	7821	78	78000	Y	D	17100
7822	Site Development and Improvement	782	78		N	D	
78220	Site Development and Improvement	7822	78	78000	Y	D	17100
7829	Other Land Costs	782	78		N	D	
78290	Appraisals	7829	78	78000	Y	D	17100
78291	Legal Administrative Fees	7829	78	78000	Y	D	17100
78292	Other Land Costs	7829	78	78000	Y	D	17100
<b>783</b>	<b>Buildings</b>		78		N	D	
7831	Purchase of Buildings	783	78		N	D	
78310	Purchase of Buildings	7831	78	78000	Y	D	17300
7832	Construction of Buildings	783	78		N	D	
78320	Construction Contracts	7832	78	78000	Y	D	
78321	Architectural Services	7832	78	78000	Y	D	
78322	Engineering Services	7832	78	78000	Y	D	
78323	Concrete Testing	7832	78	78000	Y	D	
78324	Stationary Equipment	7832	78	78000	Y	D	
78325	Topographical Surveys	7832	78	78000	Y	D	
78326	Legal Administrative Fees	7832	78	78000	Y	D	
78327	Contingency	7832	78	78000	Y	D	
78328	Other Construction Costs	7832	78	78000	Y	D	
<b>784</b>	<b>Improvements and Infrastructure</b>		78		N	D	
7841	Parking Lots Streets Walks etc	784	78		N	D	
78410	Construction Contracts	7841	78	78000	Y	D	
78411	Architectural Engineering Services	7841	78	78000	Y	D	
78412	Legal Administrative Fees	7841	78	78000	Y	D	
78413	Landscaping and Paving	7841	78	78000	Y	D	
78414	Electrical Work	7841	78	78000	Y	D	
78415	Safety Items	7841	78	78000	Y	D	
78416	Topographical Surveys	7841	78	78000	Y	D	
78417	Contingency	7841	78	78000	Y	D	
78418	Other Parking Street Costs	7841	78	78000	Y	D	
7842	Utility System MaintenanceOper	784	78		N	D	
78420	Construction Contracts	7842	78	78000	Y	D	
78421	Architectural Engineering Services	7842	78	78000	Y	D	
78422	LegalAdministrative Fees	7842	78	78000	Y	D	
78423	Landscaping and Paving	7842	78	78000	Y	D	
78424	Electrical Work	7842	78	78000	Y	D	
78425	Safety Items	7842	78	78000	Y	D	
78426	Topographical Surveys	7842	78	78000	Y	D	
78427	Contingency	7842	78	78000	Y	D	
78428	Other Utility System Maint Costs	7842	78	78000	Y	D	
7849	Other Improvements	784	78		N	D	
78490	Construction Contracts	7849	78	78000	Y	D	
78491	Architectural Engineering Services	7849	78	78000	Y	D	
78492	Legal Administrative Fees	7849	78	78000	Y	D	
78493	Landscaping and Paving	7849	78	78000	Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
78494	Electrical Work	7849	78	78000	Y	D	
78495	Safety Items	7849	78	78000	Y	D	
78496	Topographical Surveys	7849	78	78000	Y	D	
78497	Contingency	7849	78	78000	Y	D	
78498	Other Improvements	7849	78	78000	Y	D	
<b>785</b>	<b><u>Library Books and Binding</u></b>		78		N	D	
<b>7851</b>	<b>Books</b>	785	78		N	D	
<b>78510</b>	Books	7851	78	78000	Y	D	
<b>78511</b>	Books Freight	7851	78	78000	Y	D	
<b>78512</b>	Books Standing Orders	7851	78	78000	Y	D	
<b>7852</b>	<b>Periodicals</b>	785	78		N	D	
<b>78520</b>	Periodicals	7852	78	78000	Y	D	
<b>7853</b>	<b>Binding</b>	785	78		N	D	
<b>78530</b>	Binding	7853	78	78000	Y	D	
<b>7854</b>	<b>Films</b>	785	78		N	D	
<b>78540</b>	Films	7854	78	78000	Y	D	
<b>7855</b>	<b>Microform</b>	785	78		N	D	
<b>78550</b>	Microform	7855	78	78000	Y	D	
<b>7858</b>	<b>Other Library</b>	785	78		N	D	
78580	Other Library Holdings	7858	78	78000	Y	D	
<b>786</b>	<b><u>Capitalized Software</u></b>		78		N	D	
<b>7861</b>	<b>Capitalized Software</b>	786	78		N	D	
<b>78610</b>	Capitalized Software	7861	78	78000	Y	D	17600
<b>790</b>	<b><u>Scholarships and Fellowships</u></b>		79		N	D	
<b>7900</b>	<b>Scholarships and Fellowships Budget</b>	790	79		N	D	
<b>79000</b>	Scholarships and Fellow Budget Pool	7900	79		B	D	
<b>791</b>	<b><u>Scholarships and Fellowships</u></b>		79		N	D	
<b>7971</b>	<b>Scholarships</b>	791	79		N	D	
<b>79710</b>	Scholarships	7971	79	79000	Y	D	
<b>79711</b>	Scholarships Credits	7971	79	79000	Y	C	
<b>79712</b>	Scho Honors Program Out of State	7971	79	79000	Y	D	
<b>79713</b>	Fee Remissions Graduate Assist	7971	79	79000	Y	D	
<b>79714</b>	Fee Remissions Credits	7971	79	79000	Y	C	
<b>79715</b>	Fee Remissions Miscellaneous	7971	79	79000	Y	D	
<b>79716</b>	Scholarships Computers	7971	79	79000	Y	D	
<b>79717</b>	Scholarships Other	7971	79	79000	Y	D	
<b>7972</b>	<b>Fellowships</b>	791	79		N	D	
<b>79720</b>	Fellowships	7972	79	79000	Y	D	
<b>7973</b>	<b>Athletic Scholarships</b>	791	79		N	D	
<b>79730</b>	Athletic Scho Tuition Instate	7973	79	79000	Y	D	
<b>79731</b>	Athletic Scho Tuition Out of State	7973	79	79000	Y	D	
<b>79732</b>	Athletic Scholarship Meals	7973	79	79000	Y	D	
<b>79733</b>	Athletic Scho BoardSupport	7973	79	79000	Y	D	
<b>79734</b>	Athletic Scholarship Books	7973	79	79000	Y	D	
<b>79735</b>	Athletic Scholarship Non Athlete	7973	79	79000	Y	D	
<b>79736</b>	Athletic Fee Remiss Graduate Assist	7973	79	79000	Y	D	
<b>7974</b>	<b>Sponsored Projects Fee Remissions</b>	791	79		N	D	
<b>79740</b>	GC Fee Remissions	7974	79	79000	Y	D	
<b>79741</b>	GC Fee Remissions Graduate Assist	7974	79	79000	Y	D	
<b>79742</b>	GC Other Awards and Indemnities	7974	79	79000	Y	D	
<b>7975</b>	<b>Statutory Fee Remissions</b>	791	79		N	D	
<b>79750</b>	PC 191 TBR Institutions	7975	79	79000	Y	D	
<b>79751</b>	PC 191 Non TBR Institutions	7975	79	79000	Y	D	
<b>79752</b>	PC 191 Out of State	7975	79	79000	Y	D	
<b>79753</b>	State Employee ChildDependent	7975	79	79000	Y	D	
<b>79754</b>	Teacher ChildDependent	7975	79	79000	Y	D	
<b>79755</b>	VBP Tuition Assistance	7975	79	79000	Y	D	
<b>79759</b>	Statutory Fee Remissions Credits	7975	79	79000	Y	C	
<b>79800</b>	Indirect Cost Expense	7B10	7B		Y	D	
<b>79820</b>	Refund to Grantors	7B20	7B		Y	D	
<b>79840</b>	Expired Grants	7B30	7B		Y	D	
<b>79860</b>	Cost Sharing Expense	7B40	7B		Y	D	
<b>79880</b>	Interest on Capital Asset Debt	7C10	7C		Y	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
79900	Bond Issuance Cost	7C20	7C		Y	D	
79920	Other Capital	7C30	7C		Y	D	
79930	Trust Fees and Other Admin Costs	7C30	7C		Y	D	
79940	Loan Fund Deductions	7D10	7D		Y	D	
79941	Repayment of Federal Advances	7D10	7D		Y	D	
79942	Repayment of Institutional Advances	7D10	7D		Y	D	
79943	Defense Principal Cancellation	7D10	7D		Y	D	
79944	Defense Interest Cancellation	7D10	7D		Y	D	
79945	Perkins Principal Cancellation	7D10	7D		Y	D	
79946	Perkins Interest Cancellation	7D10	7D		Y	D	
79947	Nursing Principal Cancellation	7D10	7D		Y	D	
79948	Nursing Interest Cancellation	7D10	7D		Y	D	
79949	Death Principal Cancellation	7D10	7D		Y	D	
79950	Death Interest Cancellation	7D10	7D		Y	D	
79951	Disability Principal Cancellation	7D10	7D		Y	D	
79952	Disability Interest Cancellation	7D10	7D		Y	D	
79953	Bankruptcy Principal Cancellation	7D10	7D		Y	D	
79954	Bankruptcy Interest Cancellation	7D10	7D		Y	D	
79955	Military Principal Cancellation	7D10	7D		Y	D	
79956	Military Interest Cancellation	7D10	7D		Y	D	
79957	Law Enforcement Principal Cancel	7D10	7D		Y	D	
79958	Law Enforcement Interest Cancel	7D10	7D		Y	D	
79959	Med Tech Principal Cancellation	7D10	7D		Y	D	
79960	Med Tech Interest Cancellation	7D10	7D		Y	D	
79961	Special Ed Principal Cancellation	7D10	7D		Y	D	
79962	Special Ed Interest Cancellation	7D10	7D		Y	D	
79963	Other Principal Cancellation	7D10	7D		Y	D	
79964	Other Interest Cancellation	7D10	7D		Y	D	
79965	Perkins Prin Assign US Dept of ED	7D10	7D		Y	D	
79966	Perkins Int Assign US Dept of ED	7D10	7D		Y	D	
79980	Bad Debt Expense	7D10	7D		Y	D	
79981	Nursing Principal Write Off	7D10	7D		Y	D	
79982	Nursing Interest Write Off	7D10	7D		Y	D	
79983	Uncollectible Principal Write Off	7D10	7D		Y	D	
79984	Uncollectible Interest Write Off	7D10	7D		Y	D	
79990	Administrative Costs	7D10	7D		Y	D	
79991	Cost of Litigation	7D10	7D		Y	D	
79992	Other Collection Costs	7D10	7D		Y	D	
79993	Recovered Collection Costs	7D10	7D		Y	D	
<b>7A0</b>	<b><u>Depreciation Expense</u></b>		7A		N	D	
7A10	<b><i>Equipment Depreciation</i></b>	7A0	7A		N	D	
7A100	Equipment Depreciation	7A10	7A		Y	D	
7A20	<b><i>Buildings Depreciation</i></b>	7A0	7A		N	D	
7A200	Buildings Depreciation	7A20	7A		Y	D	
7A30	<b><i>Improve and Infras Depreciation</i></b>	7A0	7A		N	D	
7A300	Improve and Infras Depreciation	7A30	7A		Y	D	
7A40	<b><i>Library Holdings Depreciation</i></b>	7A0	7A		N	D	
7A400	Library Holdings Depreciation	7A40	7A		Y	D	
7A50	<b><i>Software Amortization</i></b>	7A0	7A		N	D	
7A500	Software Amortization	7A50	7A		Y	D	
<b>7B0</b>	<b><u>Grant Related Expense Items</u></b>		7B		N	D	
7B10	<b><i>Indirect Cost Expense</i></b>	7B0	7B		N	D	
7B20	<b><i>Refund to Grantors</i></b>	7B0	7B		N	D	
7B30	<b><i>Expired Grants</i></b>	7B0	7B		N	D	
7B40	<b><i>Cost Sharing Expense</i></b>	7B0	7B		N	D	
<b>7C0</b>	<b><u>Other Nonoperating Expense Items</u></b>		7C		N	D	
7C10	<b><i>Interest on Capital Asset Debt</i></b>	7C0	7C		N	D	
7C20	<b><i>Bond Issuance Cost</i></b>	7C0	7C		N	D	
7C30	<b><i>Other Capital</i></b>	7C0	7C		N	D	
<b>7D0</b>	<b><u>Loan Fund Deductions</u></b>		7D		N	D	
7D10	<b><i>Loan Fund Deductions</i></b>	7D0	7D		N	D	

Account	Title	Acct Pred	Atyp Code	Acct Pool	DE	Normal Bal	Cap Asset
<b><u>TRANSFERS</u></b>							
<b>810</b>	<b>Mandatory Transfers</b>		81		N	D	
<b>8110</b>	<b>Retirement of Indebtedness</b>	810	81		N	D	
<b>81100</b>	Transfers from Other Funds	8110	81		Y	D	
<b>81110</b>	Transfer to Renewal and Replacement	8110	81		Y	D	
<b>8120</b>	<b>Renewal and Replacements</b>	810	81		N	D	
<b>81200</b>	Renewal and Replacements	8120	81		Y	D	
<b>8130</b>	<b>Loan Fund Matching</b>	810	81		N	D	
<b>81300</b>	Loan Fund Matching	8130	81		Y	D	
<b>8140</b>	<b>Unexpended Plant Funds</b>	810	81		N	D	
<b>81400</b>	Unexpended Plant Funds	8140	81		Y	D	
<b>820</b>	<b>Nonmandatory Transfers</b>		81		N	D	
<b>8210</b>	<b>Transfers to Unexpended Plant</b>	820	81		N	D	
<b>82100</b>	Transfers to Unexpended Plant	8210	81		Y	D	
<b>8220</b>	<b>Transfer to Renewal and Replacement</b>	820	81		N	D	
<b>82200</b>	Transfer to Renewal and Replacement	8220	81		Y	D	
<b>8230</b>	<b>Transfers to Other Funds</b>	820	81		N	D	
<b>82300</b>	Transfers to Other Funds	8230	81		Y	D	
<b>8240</b>	<b>Transfers from Unexpended Plant</b>	820	81		N	C	
<b>82400</b>	Transfers from Unexpended Plant	8240	81		Y	C	
<b>8250</b>	<b>Transfers from Renewal and Replace</b>	820	81		N	C	
<b>82500</b>	Transfers from Renewal and Replace	8250	81		Y	C	
<b>8260</b>	<b>Transfers from Other Funds</b>	820	81		N	C	
<b>82600</b>	Transfers from Other Funds	8260	81		Y	C	
<b>82610</b>	Intrafund Transfers	8260	81		Y	D	