

Accounts

TYP	ACCOUNT	DESCRIPTION	Data Entry	Predessor Code	Crosswalk
		Assets	N	-	
10		Assets	N	-	-
11		Cash and Cash Equivalents	N	-	-
11	110	Cash and Cash Equivalents	N	-	-
11	1110	Cash and Cash Equivalents	N	110	-
11	11100	Cash on Deposit - Unrestricted	N	1110	-
11	111000	Comptroller Cash on Deposit-FSB	Y	11100	111001000110
11	111001	Vendor Cash on Deposit - WFB	Y	11100	111001003110
11	111002	Payroll Cash on Deposit - FSB	Y	11100	111001004110
11	111003	Albuquerque Account Cash on Deposit-BOA	Y	11100	11UU01009110
11	111004	Bank Card Cash on Deposit -FSB	Y	11100	111001000110
11	111005	Chase Manhattan	Y	11100	
11	111006	Western Bank - Lordsburg	Y	11100	111001013110
11	111007	Discretionary Contribution Plan - FSB	Y	11100	
11	11800	Foundation Operating FSB	N	1110	
11	118000	Foundation Operating FSB	Y	11800	
11	118001	Foundation Wells Fargo	Y	11800	
11	11900	Claim on Cash	N	1110	-
11	119000	Claim on Cash	Y	11900	111
11	11110	Cash on Deposit - Restricted	N	1110	-
11	111101	NMEAF Cash on Deposit-FSB	Y	11110	27D001002110
11	111102	Benefit Trust Operating Cash on Deposit-WFB	Y	11110	621001010110
11	111103	Benefit Trust Claims Cash on Deposit-WFB	Y	11110	621001018110
11	111104	Stafford Loan Cash on Deposit-FSB	Y	11110	240001007110
11	111105	MRO Cash On Deposit-FSB	Y	11110	29N001012110
11	111106	LSU Cash On Deposit-FSB	Y	11110	29T001011110
11	11200	Petty Cash	N	1110	-
11	112000	Petty Cash - Business Office	Y	11200	111001020120
11	112001	Petty Cash - Physical Plant	Y	11200	111001021120
11	112002	Petty Cash - Auxiliaries	Y	11200	111001022120
11	112003	Petty Cash - Bureau of Mines	Y	11200	111001023120
11	112004	Petty Cash - Gym	Y	11200	111001024120
11	112005	Petty Cash - Computer Center	Y	11200	111001025120

Accounts

11	112006	Petty Cash - IRIS	Y	11200	111001026120
11	112007	Petty Cash - Library	Y	11200	111001027120
11	112008	Petty Cash - Print Plant	Y	11200	111001028120
11	112009	Petty Cash - Post Office	Y	11200	111001029120
11	112010	Petty Cash - Performing Arts	Y	11200	111001018120
11	112011	Petty Cash - Playas	Y	11200	111001017120
11	112012	Petty Cash - MRO	Y	11200	
11	112013	Petty Cash - EMRTC Chemistry Dept.	Y	11200	
12		Investments	N	-	-
12	120	Investments	N	-	-
12	1200	Investments	N	120	-
12	12000	Investments	N	1200	-
12	120000	Misc Short Term Investments	Y	12000	111001030130
12	120001	Investments - State Treasurer	Y	12000	111001031130
12	120002	Investments-Endowments	Y	12000	330001030130
12	120003	Invested in CDs	Y	12000	111001032130
12	120004	Asset Reduction	Y	12000	161
12	120005	Contra Asset	Y	12000	162
12	120006	Invested Funds	Y	12000	163
12	120007	SSB - Capital Campaign	Y	12000	
12	120008	Deposits/Withdrawals	Y	12000	
12	120009	Changes in Market Value	Y	12000	
12	120010	Investments Held by Others	Y	12000	
12	120011	Investments Restricted Expendable	Y	12000	
12	120012	Investments Restricted Non-Expendable	Y	12000	
13		Accounts Receivable	N	-	-
13	130	Accounts Receivable	N	-	-
13	1300	Accounts Receivable	N	130	-
13	13000	Accounts Receivable	N	1300	-
13	130000	A/R - Regular	Y	13000	111001040150
13	130001	A/R Allow for Dbtful Accts - Reg	Y	13000	111001041151
13	130002	A/R Allow for Dbtful Accts-Student	Y	13000	151
13	130003	A/R Plan	Y	13000	152
13	130004	A/R Principle	Y	13000	153
13	130005	A/R Grad Deferred Payment	Y	13000	155
13	130006	A/R Holding	Y	13000	156
13	130007	A/R Funds Receivable	Y	13000	158

Accounts

13	130008	A/R Deposits Receivable	Y	13000	164
13	130009	A/R Y/E Accounts Receivable	Y	13000	111001052150
13	130010	A/R Accrued Adv. To Endowments	Y	13000	111001053158
13	130011	A/R Scholarship Funds Rec	Y	13000	111001055155
13	130012	A/R Billed Grants	Y	13000	no legacy
13	130013	A/R Unbilled Grants	Y	13000	no legacy
13	130014	Other Receivables	Y	13000	111001060164
13	130015	Land Lease Receivable	Y	13000	159
13	130016	Due From Investment Pool	Y	13000	
13	130017	Long Term Receivables	Y	13000	
13	130018	Allowance	Y	13000	
13	130100	Current Portion Notes Receivable	Y	13000	
13	130101	Notes Receivable	Y	13000	
14		Prepays	N	-	-
14	140	Prepays	N	-	-
14	1400	Prepays	N	140	-
14	14000	Prepays	N	1400	-
14	140000	Prepaid Accounts Payable	Y	14000	-
14	140001	Prepaid Insurance	Y	14000	-
14	140010	Bond Underwriter's Discount	Y	14000	
15		Inventories	N	-	-
15	150	Inventories	N	-	-
15	1500	Inventories	N	150	-
15	15000	Inventories - Physical Plant	N	1500	-
15	150000	Inventory - Facilities Management Warehous	Y	15000	111001070170
15	150001	Inventory - Facilities Management Garage	Y	15000	111001071170
15	150002	Inventory - Facilities Management Fuel Serv	Y	15000	111001080170
15	150003	Inventory - Facilities Management Bottled Ga	Y	15000	111001081170
15	150009	Stockroom/Garage Valuation Clearing	Y	15000	
15	15010	Inventories - EMRTC	N	1500	-
15	150101	Inventory - EMRTC Photo Lab	Y	15000	111001074170
15	150102	Inventory - EMRTC Field Supplies	Y	15000	111001075170
15	150103	Inventory - EMRTC Ordnance	Y	15000	111001076170
15	150104	Inventory - EMRTC Safety Supplies	Y	15000	111001077170
15	150105	Inventory - EMRTC Mach Fab Supplies	Y	15000	111001078170
	150110	Inventory - Playas	Y	15000	
15	15050	Inventories - Other	N	1500	-

Accounts

15	150500	Inventory - Golf Course	Y	15000	111001072170
15	150501	Inventory - Instrument Room	Y	15000	111001073170
16		Other Current Assets	N	-	-
16	160	Other Current Assets	N	-	-
16	1600	Other Current Assets	N	160	-
16	16000	Other Current Assets	N	1600	-
16	160000	Other Current Assets	Y	16000	-
	160001	Claim on Cash Adjustments	Y	16000	
17		Other Long Term Investments	N	-	-
17	170	Other Long Term Investments	N	-	-
17	1700	Other Long Term Investments	N	170	-
17	17000	Other Long Term Investments	N	1700	-
17	170000	Other Long Term Investments	Y	17000	-
18		Property, Plant & Equipment	N	-	-
18	180	Property, Plant & Equipment	N	-	-
18	1800	Property, Plant & Equipment	N	180	-
18	18000	Construction in Progress	N	1800	-
18	180000	Construction in Progress	Y	18000	-
18	18001	Land	N	1800	-
18	180010	Land-Cost	Y	18001	-
18	18002	Buildings-Net	N	1800	-
18	180020	Buildings-Cost	Y	18002	-
18	180021	Buildings-Accum Depreciation	Y	18002	191
18	18003	Equipment-Net	N	1800	-
18	180030	Equipment-Cost	Y	18003	-
18	180031	Equipment-Accum Depreciation	Y	18003	191
18	18004	Donated Equipment Net	N	1800	-
18	180040	Equipment-Cost	Y	18004	-
18	180041	Equipment - Accum Depreciation	Y	18004	191
18	18005	Books and Publications-Net	N	1800	-
18	180050	Books and Publications - Cost	Y	18005	-
18	180051	Books & Publications - Accum Depreciation	Y	18005	191
18	18006	Infrastructure-Net	N	1800	-
18	180060	Infrastructure - Cost	Y	18006	-
18	180061	Infrastructure - Accum Depreciation	Y	18006	191
18	18007	Land Improvements-Net	N	1800	-
18	180070	Land Improvements - Cost	Y	18007	-

Accounts

18	180071	Land Improvements-Accum Depreciation	Y	18007	191
18	18008	Software-Net	N	1800	
18	180080	Software - Cost	Y	18008	
18	180081	Software - Accum Depreciation	Y	18008	
18	18009	Artworks	N	1800	
18	180090	Artworks	Y	18009	
18	18010	Patents	N	1800	
18	180100	patents	Y	18010	
18	180101	Patents Accum Depreciation	Y	18010	
19		Deferred Outflows of Resources	N		
19	190	Deferred Outflows of Resources	N	-	
19	1900	Deferred Outflows of Resources	N	190	
19	19000	Employer Pension Contribution	N	1900	
19	190000	Employer Pension Contribution	Y	19000	
19		Deferred Outflows Pension	N		
19	191	Deferred Outflows Pension	N		
19	1910	Deferred Outflows Pension	N	191	
19	19100	Deferred Outflows Pension	Y	1910	
19	191000	Pension - Changes in Proportion	Y	19100	
19	191001	Pension - Changes of Assumptions	Y	19100	
19	191002	Pension - Investment Earnings Net	Y	19100	
20		Liabilities	N	-	-
20		Liabilities	N	-	-
21		Accounts Payable	N	-	-
21	210	Accounts Payable	N	-	-
21	2100	Accounts Payable	N	210	-
21	21000	Accounts Payable	N	2100	-
21	210000	Accounts Payable	Y	21000	111002005205
21	210001	Accounts Payable - Year-end Accruals	Y	21000	111002007205
21	210002	A/P - Purchase Card	Y	21000	111002008205
21	210003	GSL Payables	Y	21000	
21	210004	Govt Gross Receipt Tax Payable	Y	21000	
21	210005	Gas Card Payable	Y	21000	GASCRD
21	210006	Backup Withholding Payable	Y	21000	
21	210007	A/P - Purchase Card Daily	Y	21000	
21	210008	Current Portion of LT Debt	Y	21000	
21	210009	Bond Interest Payable	Y	21000	

set up 10/29/15

Accounts

	210999	ICS Payables Converted	Y	21000	
22		Payroll Payables	N	-	-
22	220	Payroll Payables	N	-	-
22	2200	Payroll Payables	N	220	-
22	22000	Payroll Payables	N	2200	-
22	220000	Net Payroll Payable	Y	22000	-
22	220001	FICA Payable	Y	22000	111002010210
22	220002	Medicare Payable	Y	22000	-
22	220003	Federal Tax W/H Payable	Y	22000	111002020210
22	220004	Non-Res Alien Fed Tax Payable	Y	22000	111002025210
22	220005	State Tax W/H Payable	Y	22000	111002030210
22	220006	Employee Assistance Program	Y	22000	
22	220007	SUTA Payable	Y	22000	111002045210
22	220008	Retirement Payable	Y	22000	111002050215
22	220009	Retirement Holding	Y	22000	111002055215
22	220010	Alternative Retirement Payable	Y	22000	111002057215
22	220011	Health Insurance Payable	Y	22000	111002060215
22	220012	Life Insurance Payable	Y	22000	111002065215
22	220013	Retiree Insurance Payments Payable	Y	22000	111002066215
22	220014	Long Term Disability Ins Payable	Y	22000	111002067215
22	220015	After-Tax Deductions	Y	22000	111002068215
22	220016	Workman's Comp Payable	Y	22000	111002070215
22	220017	Tax Sheltered Annuity Payable	Y	22000	111002080220
22	220018	Grad Supplemental Deduction Payable	Y	22000	111002090220
22	220019	Savings Bonds Payable	Y	22000	111002100220
22	220020	Flex Payable	Y	22000	111002110220
22	220021	A/R Deductions Payable	Y	22000	111002115220
22	220022	Garnishments Payable	Y	22000	111002120220
22	220023	Child Support Ded Payable	Y	22000	111002125220
22	220024	Misc. Payroll Deductions Payable	Y	22000	111002105220
22	220025	Commuter Benefits Holding	Y	22000	111002135220
22	220026	Annual Leave Payable	Y	22000	
22	220027	Sick Leave Payable	Y	22000	
22	220028	Other Leave Payable	Y	22000	
22	220029	Retiree Insurance Fee	Y	22000	200
22	220030	Payroll Holding	Y	22000	
22	220031	Claims Reserve	Y	22000	

Accounts

22	220032	Vacation Leave Reserve	Y	22000	
22	220033	Sick Leave Reserve	Y	22000	
22	220034	Aflac Insurance	Y	22000	
22	220035	Health Insurance Payable - Employee	Y	22000	
22	220036	Health Insurance Payable - Employer	Y	22000	
22	220037	Life Insurance Payable - Employee	Y	22000	
22	220038	Life Insurance Payable - Employer	Y	22000	
22	220039	Retiree Health Insurance Payable	Y	22000	
22	220040	Retiree Life Insurance Payable	Y	22000	
23		Other Payables	N	-	-
23	230	Other Payables	N	-	-
23	2300	Other Payables	N	230	-
23	23000	Other Payables-Academic	N	2300	-
23	230000	Accrued Faculty Contracts	Y	23000	111002130200
23	23010	Other Payables- Deposits	N	2300	-
23	230100	Dorm Room Reservation Deposits Payable	Y	23010	111002140200
23	230101	Family Housing Deposits Payable	Y	23010	111002141200
23	230102	Key Deposits Payable	Y	23010	111002150200
23	230103	Locker Deposits Payable	Y	23010	111002155200
23	230104	Internat'l Students Deposits Payable	Y	23010	111002170200
23	23020	Other Payables - Deferrals	N	2300	-
23	230200	Deferred Summer School Revenue	Y	23020	111002160200
23	230201	Deferred Registration Fees	Y	23020	111002210200
23	230202	Deferred Revenue	Y	23020	-
23	230203	Other Deferred Revenue	Y	23020	
23	230204	Manual Refund	Y	23020	
23	23040	Other Payables - Unapplieds	N	2300	-
23	230400	Unapplied Installments	Y	23040	111-002220
23	230401	Unapplied Payments	Y	23040	111-002230
23	230402	Unapplied Deposits	Y	23040	111-002198
23	230403	Unapplied Financial Aid	Y	23040	no legacy
23	230404	Unapplied Third Party Payments	Y	23040	no legacy
23	230405	Unapplied Title IV Financial Aid	Y	23040	no legacy
23	230406	Unapplied Exemptions	Y	23040	no legacy
23	230407	Refund Clearing	Y	23040	no legacy
23	230408	G&C Payment Holding	Y	23040	no legacy
23	230409	Manual Refund	Y	23040	

Accounts

24		Other Liabilities	N	-	-
24	240	Other Liabilities	N	-	-
24	2400	Other Liabilities	N	240	-
24	24000	Other Liabilities	N	2400	-
24	240000	Other Liabilities	Y	24000	200
24	240001	Due to Others	Y	24000	200
24	240002	Long Term Liabilities	Y	24000	200
24					
24	240010	Bonds Payable	Y	24000	200
24	240011	Premium on Bonds Payable	Y	24000	200
25		Non Current Liabilities	N		
25	250	Non Current Liabilities	N	-	
25	2500	Non Current Liabilities	N	250	
25	25000	Non Current Liabilities	N	2500	
25	250000	Long Term Liabilities	Y	25000	
25	250001	Bonds Payable	Y	25000	
25	250002	Premium on Bonds Payable	Y	25000	
25	2502	Pension Liabilities	N	250	
25	25020	Pension Liabilities	N	2502	
25	250200	Net OPEB Obligation	Y	25020	
25	250201	Net Pension Liability	Y	25020	
29		Deferred Inflows of Resources	N		
29	290	Deferred Inflows of Resources	N	-	
29	2900	Deferred Inflows of Resources	N	290	
29	29000	Deferred Inflows of Resources	N	2900	
29	290000	Pension - Actuarial Experience	Y	29000	
29	290001	Pension - Investment Experience	Y	29000	
29	290002	Pension - Proportion Employer NPL	Y	29000	
31		Control Accounts	N	-	-
31	300	Control Accounts	N	-	-
31	3000	Control Accounts	N	300	-
31	3011	Revenue Control	N	3000	-
31	3012	Prior Year Revenue Control	N	3000	-
31	3013	Budgeted Revenue Control	N	3000	-
31	3014	Prior Year Budgeted Revenue Control	N	3000	-
31	3021	Expenditure Control	N	3000	-
31	3022	Prior Year Expenditure Control	N	3000	-

Set up 11/2/15, eaa

setup 10/29, eaa

Accounts

31	3023	Budgeted Expenditure Control	N	3000	-
31	3024	Prior Year Budgeted Expenditure Control	N	3000	-
31	3031	Transfer Control	N	3000	-
31	3032	Prior Year Transfer Control	N	3000	-
31	3033	Budgeted Transfer Control	N	3000	-
31	3034	Prior Year Budgeted Transfer Cntrl	N	3000	-
31	3041	Encumbrance Control	N	3000	-
31	3042	Prior Year Encumbrance Control	N	3000	-
31	3043	Reserve for Encumbrances	N	3000	-
31	3044	Prior Year Encumbrance Reserve	N	3000	-
31	3048	Reservation Control	N	3000	-
31	3049	Reservation Control Reserve	N	3000	-
31	3051	Budgeted Change to Fund Balance	N	3000	-
31	3052	Prior Year Budgeted Change Fund Ba	N	3000	-
41		Fund Balance	N	-	-
41		Fund Balance	N	-	-
41	410	Fund Balance	N	-	-
41	4100	Unrestricted Fund Balance	N	410	-
41	41000	Unrestricted Fund Balance	N	4100	-
41	410000	Unrestricted Fund Balance	Y	41000	320
41	4101	Restricted Fund Balance	N	410	-
41	41010	Restricted Fund Balance	N	4101	-
41	410100	Endowment Fund Balance	Y	41010	350
41	410101	Restricted Fund Balance	Y	41010	-
41	4102	Reserved Fund Balance	N	410	-
41	41020	Reserved Fund Balance	N	4102	-
41	410200	Reserved Fund Balance-Plant Expan	Y	41020	-
41	410201	Reserved Fund Balance-R&R	Y	41020	-
41	410202	Reserved Fund Balance	Y	41020	301,302,303
41	4103	Deposits Held for Others	N	410	-
41	41030	Deposits Held for Others	N	4102	-
41	410300	Deposits Held for Others	Y	41020	317
51		Revenues	N	-	-
51		Tuition Revenue	N	-	-
51	510	Tuition Revenue	N	-	-
51	5100	Tuition Revenue-Summer	N	510	-
51	51000	Tuition Revenue-Summer	N	5100	-

Accounts

51	510000	Summer - Resident FT - Grad	Y	51000	402
51	510001	Summer - Resident FT - UG	Y	51000	402
51	510002	Summer - Resident PT - Grad	Y	51000	402
51	510003	Summer - Resident PT - UG	Y	51000	402
51	510004	Summer - Non-Resident FT - Grad	Y	51000	402
51	510005	Summer - Non-Resident FT - UG	Y	51000	402
51	510006	Summer - Non-Resident PT - Grad	Y	51000	402
51	510007	Summer - Non-Resident PT - UG	Y	51000	402
51	510008	Summer - Resident DE FT - Grad	Y	51010	403
51	510009	Summer - Resident DE FT - UG	Y	51010	403
51	510010	Summer - Resident DE PT - Grad	Y	51010	403
51	510011	Summer - Resident DE PT - UG	Y	51010	403
51	510012	Summer - Non-Resident DE FT - Grad	Y	51010	403
51	510013	Summer - Non-Resident DE FT - UG	Y	51010	403
51	510014	Summer - Non-Resident DE PT - Grad	Y	51010	403
51	510015	Summer - Non-Resident DE PT - UG	Y	51010	403
51	510016	Summer - Community Education Non-Credit - Grad	Y	51010	403
51	510017	Summer - Community Education Non-Credit - UG	Y	51010	403
51	5101	Tuition Revenue-Fall	N	510	-
51	51010	Tuition Revenue-Fall	N	5101	-
51	510100	Fall - Resident FT - Grad	Y	51010	403
51	510101	Fall - Resident FT - UG	Y	51010	403
51	510102	Fall - Resident PT - Grad	Y	51010	403
51	510103	Fall - Resident PT - UG	Y	51010	403
51	510104	Fall - Non-Resident FT - Grad	Y	51010	403
51	510105	Fall - Non-Resident FT - UG	Y	51010	403
51	510106	Fall - Non-Resident PT - Grad	Y	51010	403
51	510107	Fall - Non-Resident PT - UG	Y	51010	403
51	510108	Fall - Resident DE FT - Grad	Y	51010	403
51	510109	Fall - Resident DE FT - UG	Y	51010	403
51	510110	Fall - Resident DE PT - Grad	Y	51010	403
51	510111	Fall - Resident DE PT - UG	Y	51010	403
51	510112	Fall - Non-Resident DE FT - Grad	Y	51010	403
51	510113	Fall - Non-Resident DE FT - UG	Y	51010	403
51	510114	Fall - Non-Resident DE PT - Grad	Y	51010	403
51	510115	Fall - Non-Resident DE PT - UG	Y	51010	403
51	510116	Fall - Community Education Non-Credit - Grad	Y	51010	403

Accounts

51	510117	Fall - Community Education Non-Credit - UG	Y	51010	403
51	5102	Tuition Revenue-Spring	N	510	-
51	51020	Tuition Revenue-Spring	N	5102	-
51	510200	Spring - Resident FT - Grad	Y	51020	404
51	510201	Spring - Resident FT - UG	Y	51020	404
51	510202	Spring - Resident PT - Grad	Y	51020	404
51	510203	Spring - Resident PT - UG	Y	51020	404
51	510204	Spring - Non-Resident FT - Grad	Y	51020	404
51	510205	Spring - Non-Resident FT - UG	Y	51020	404
51	510206	Spring - Non-Resident PT - Grad	Y	51020	404
51	510207	Spring - Non-Resident PT - UG	Y	51020	404
51	510208	Spring - Resident DE FT - Grad	Y	51010	403
51	510209	Spring - Resident DE FT - UG	Y	51010	403
51	510210	Spring - Resident DE PT - Grad	Y	51010	403
51	510211	Spring - Resident DE PT - UG	Y	51010	403
51	510212	Spring - Non-Resident DE FT - Grad	Y	51010	403
51	510213	Spring - Non-Resident DE FT - UG	Y	51010	403
51	510214	Spring - Non-Resident DE PT - Grad	Y	51010	403
51	510215	Spring - Non-Resident DE PT - UG	Y	51010	403
51	510216	Spring - Community Education Non-Credit - Grad	Y	51010	403
51	510217	Spring - Community Education Non-Credit - UG	Y	51010	403
51	5103	Tuition Holding	N	510	
51	51030	Tuition Holding	N	5103	
51	510300	Tuition Holding	Y	51030	405
51	510301	Comm Coll Lab Fees Socorro NC	DELETE	51030	406
51	510302	Comm Coll Tuition Socorro Cr	DELETE	51030	405
51	510303	Comm Coll Lab Fees Socorro Cr	DELETE	51030	406
51	5104	Distance Education	DELETE	510	
51	51040	Distance Education	DELETE	5104	
51	510400	Distance Education Fees	DELETE	51040	407
52		Fees	N	-	-
52	520	Student Fees	N	-	-
52	5200	Required Fees	N	520	-
52	52000	Required Fees	N	5200	-
52	520000	Building Bond	Y	52000	407
52	520001	Equipment Replacement	Y	52000	407
52	520002	Enrollment	Y	52000	407

Accounts

52	5201	Other Student Fees	N	520	-
52	52010	Other Student Fees	N	5201	-
52	520100	Student Activity	Y	52010	407
52	520101	Grad Student Activity	Y	52010	407
52	520102	Auxiliary	Y	52010	407
52	520103	Institute Activity	Y	52010	407
52	520104	Student Center	Y	52010	407
52	520105	Sports Activity	Y	52010	407
52	520106	Lab Fees	Y	52010	407
52	520107	Technology Support Fee	Y	52010	407
52	520108	Geology 360 Field Camp	Y	52010	407
52	520109	Lab Fees - Comm. Coll. Non-Cr.	Y	52010	407
52	520110	Counseling Fee	Y	52010	407
52	520111	Health Center	Y	52010	407
52	520112	Late Validation	Y	52010	407
52	520113	Late Registration	Y	52010	407
52	520114	Transfer Credit	Y	52010	407
52	520115	Distance Education	Y	52010	407
52	520116	Application	Y	52010	407
52	520117	Admissions	Y	52010	407
52	520118	Orientation	Y	52010	407
52	520119	Change of Program	Y	52010	407
52	520120	Deferred Payment	Y	52010	407
52	520121	Dissertation	Y	52010	407
52	520122	Graduation	Y	52010	407
52	520123	Testing	Y	52010	407
52	520124	ID Replacement	Y	52010	407
52	520125	Media Resource Fees	Y	52010	407
52	520126	Lab Fees Comm. Coll. Credit	Y	52010	407
52	520127	Lab Fees Comm. Coll. Non-Cr.	Y	52010	407
52	520128	Deferral Fee	Y	52010	
53		Government Appropriations	N	-	-
53	530	Government Appropriations	N	-	-
53	5300	State Appropriations	N	530	-
53	53000	State Appropriations	N	5300	-
53	530000	State Appropriations-Operating	Y	53000	411
53	530001	State Appropriations-NonOperating	Y	53000	410

Accounts

53	530002	State Appropriations-Capital Projects	Y	53000	
53	530003	State Appropriations-RPSP	Y	53000	
53	53001	Land and Permanent Fund	N	5300	-
53	530010	State Land Revenue	Y	53001	-
53	530011	Permanent Fund Revenue	Y	53001	-
53	5301	Federal Appropriations	N	530	-
53	53010	Federal Appropriations	N	5301	-
53	530100	Admin of Federal Student Aid Program	Y	53010	-
53	530101	ARRA Funding	Y	53010	-
54		Endowment Revenue	N	-	-
54	540	Endowment Revenue	N	-	-
54	5400	Endowment Revenue	N	540	-
54	54000	Endowment Revenue	N	5400	-
54	540000	Interest on Unrestricted Endowments	Y	54000	-
55		Misc Revenue (Exhibit 9)	N	-	-
55	550	Misc Revenue (Exhibit 9)	N	-	-
55	5500	Misc Revenue (Exhibit 9)	N	550	-
55	55000	Misc Revenue (Exhibit 9)	N	5500	-
55	550000	Interest on Current Fund Balance	Y	55000	419
55	550001	Indirect Cost Recovery	Y	55000	419
55	550002	Rentals	Y	55000	419
55	550003	Transcript Fee	Y	55000	419
55	550004	Land Lease	Y	55000	419
55	550005	Returned Check Fee	Y	55000	419
55	550006	Library Fines	Y	55000	419
55	550007	Faculty Hill Leases	Y	55000	419
56		Revenue	N	-	-
56	560	Revenue	N	-	-
56	5600	Revenue	N	560	-
56	56000	External Revenue	N	5600	-
56	560000	External Sales of Service	Y	56000	420
56	560001	External Sales of Materials	Y	56000	421
56	560002	External Sales (Taxable) (GGRT)	Y	56000	422
56	560003	External Sales of Service 2	Y	56000	423
56	560004	External Sales of Service 3	Y	56000	424
56	560005	Commissions	Y	56000	425
56	560006	External Sales FMV	Y	56000	

Accounts

56	560007	Service Center Ext.Revenue	Y	56000	
56	56010	Internal Revenue	N	5600	-
56	560100	Income Distribution	Y	56010	910
56	560101	Allocated Invest Pool Rec	Y	56010	913
56	560102	Internal Interest Income	Y	56010	914
56	560103	Overhead Recovery	Y	56010	915
56	560104	Fixed Fee Recovery	Y	56010	916
56	560105	Overhead Distribution	Y	56010	
56	560106	Internal Sales of Service	Y	56010	920
56	560107	Internal Sales of Materials	Y	56010	921
56	560108	Internal Sales-Taxable (GGRT)	Y	56010	922
56	560109	Misc Sales - 3	Y	56010	923
56	560110	Misc Sales - 4	Y	56010	924
56	560111	DP Income	Y	56010	925
56	560112	Institutional Support	Y	56010	963
56	560113	Internal - Unleaded	Y	56010	970
56	560114	Internal - Diesel Fuel	Y	56010	971
56	560115	Close to A/R	Y	56010	980
56	560116	Internal - Cost Share	Y	56010	983
56	560117	Prior Year Correction	Y	56010	985
56	560118	Ret'd Check Chgs - Internal	Y	56010	989
56	560119	Other Internal Revenue	Y	56010	990
56	560120	Academic Cost Share	Y	56010	91A
56	560121	PRRC Cost Share	Y	56010	91P
56	560122	Bureau Cost Share	Y	56010	91U
56	56020	Revenue Financial	N	5600	-
56	560200	Interest Revenue	Y	56020	414
56	560201	Changes in Market Value	Y	56020	415
56	560202	Additions to Corpus	Y	56020	433
56	560203	Additions to Corpus-Match Revenue	Y	56020	432
56	560204	Bond Proceeds	Y	56020	440
56	560205	Capital Projects	Y	56020	412
56	560299	Gain(Loss) on Sale of Fixed Assets	Y	56020	
56	56030	Revenue Gifts/Student Aid	N	5600	-
56	560300	Scholarship Revenue	Y	56030	431
56	560301	Gifts and Grants	Y	56030	430
56	560302	Principle Collected	Y	56030	460

Accounts

56	560303	Federal Work Study Revenue	Y	56030	450
56	560304	Pell Grants Revenue	Y	56030	450
56	560305	SEOG Revenue	Y	56030	450
56	560306	NDSL Revenue	Y	56030	450
56	560307	GSL Revenue	Y	56030	450
56	560308	In-Kind Donation	Y	56030	
56	56040	Revenue - Auxiliaries	N	5600	-
56	560400	Board Plan	Y	56040	428
56	560401	Housing Revenue	Y	56040	-
56	560402	Student Insurance	Y	56040	429
56	560403	Registration Fees	Y	56040	434
56	560404	Deposit Forfeitures	Y	56040	435
56	56050	Other Revenue - Misc.	N	5600	-
56	560500	Other Revenue - Misc.	Y	56050	400/490/489
56	56060	Other Revenue - Revenue Holding	N	5600	-
56	560600	Other Revenue Holding	Y	56060	491
56	56070	Revenue - Benefit Trust	N	5600	
56	560700	Employee Health	Y	56070	
56	560701	Employer Health	Y	56070	
56	560703	Employee Life	Y	56070	
56	560704	Employer Life	Y	56070	
56	560706	Retiree Insurance Fee	Y	56070	
56	560707	EAP	Y	56070	
56	560708	Retiree Health Premium	Y	56070	
56	560709	Retiree Life Premium	Y	56070	
57		Grants & Contracts	N	-	-
57	570	Grants & Contracts	N	-	-
57	5700	Grants & Contracts	N	570	-
57	57000	Grants & Contracts	N	5700	-
57	570000	Federal Grants and Contracts Revenue	Y	57000	450
57	570001	State & Local Grants and Cont Revenue	Y	57000	450
57	570002	Private Grants and Contracts Revenue	Y	57000	450
57	570003	Other Grants and Contracts Revenue	Y	57000	450
58		Transfers			
58	580	Transfers	N	-	
58	5800	Transfers	N	580	
58	58000	Transfers Non-Mandatory Transfers I&G	N	5800	

Accounts

58	580000	Transfers In	Y	5800	811
58	580006	Terminated in Banner	Y	58000	811
58	581	Mandatory Transfers In	N	-	-
58	5810	Mandatory Transfers In	N	581	-
	58100	Mandatory Transfers In			
58	581000	Mandatory Transfers In	Y	5810	821
58	581001	Terminated in Banner	Y	58100	821
58	581002	Terminated In Banner	Y	58100	821
58	582	Transfers	N	-	-
58	5820	Transfers - In	N	582	-
58	58200	Transfers - In	N	5820	-
58	582010	Transfer-Intra Fund - In	Y	58200	809
58	582012	Transfer Non Mandatory In	Y	58200	811
58	582014	Transfer BR&R In	Y	58200	
58	582031	Transfer Cost Share In	Y	58200	830
58	582040	Transfer Surplus/Deficit In	Y	58200	841
58	582050	Terminated in Banner	Y	58200	821
58	582999	Transfer Legacy 81R In	Y	58200	81R
59		Year End Adjustments	N		
59	590	Year End Adjustments	N		
59	5900	Year End Adjustments	N	590	
59	59000	Year End Adjustments	N	5900	
59	590000	Year End Adjustments	Y	59000	
61		Salaries and Wages - MTDC Base	N	-	-
61		Salaries and Wages - MTDC Base	N	-	-
61	610	Salaries and Wages - MTDC Base	N	-	-
61	6100	Salaries and Wages - MTDC Base	N	610	-
61	61000	Faculty Salaries	N	6100	-
61	610000	Faculty Salaries - Budget	B	61000	
61	610001	Faculty Salaries Full Prof	Y	61000	501
61	610002	Faculty Salaries Associate Prof	Y	61000	501
61	610003	Faculty Salaries Assistant Prof	Y	61000	501
61	610004	Faculty Salaries Instructors	Y	61000	501
61	610005	Faculty Salaries Accrual	Y	61000	515
61	610006	Visiting Professor	Y	61000	
61	610007	Part-time Instructor	Y	61000	
61	61001	Professional Salaries	N	6100	-

Faculty Salaries FT Temp

Faculty Salaries PT Temp

H:\Common\
Banner Finance\
COA Drafts\
Accounts.xls

Accounts

61	610010	Professional Salaries - Budget	B	61001	
61	610011	Professional Salaries Full Time	Y	61001	501
61	610012	Professional Salaries Part Time	Y	61001	501
61	610013	Professional Salaries Temporary	Y	61001	501
61	610014	Professional Salaries Emergency	Y	61001	501
61	61002	Support Staff Salaries	N	6100	-
61	610020	Secretary/Clerical Salaries Full Time-Budget	B	61002	
61	610021	Secretary/Clerical Salaries Full Time	Y	61002	503
61	610022	Secretary/Clerical Salaries Part Time	Y	61002	503
61	610023	Secretary/Clerical Salaries Temporary	Y	61002	503
61	610024	Secretary/Clerical Salaries Emergency	Y	61002	503
61	61003	Technical Salaries	N	6100	-
61	610030	Technical Salaries - Budget	B	61003	
61	610031	Technical Salaries Full Time	Y	61003	504
61	610032	Technical Salaries Part Time	Y	61003	504
61	610033	Technical Salaries Temporary	Y	61003	504
61	610034	Technical Salaries Emergency	Y	61003	504
61	61004	Grad Student Salaries	N	6100	-
61	610040	GR - Grad Assistant Salaries - Budget	B	61004	
61	610041	GR - Grad Assistant Salaries	Y	61004	502
61	610042	GR -Teaching Assistant Salaries	Y	61004	502
61	610043	GR - Resident Assistant Salaries	Y	61004	502
61	610044	GR -Research Assistant Salaries	Y	61004	502
61	610045	GR - Other Salaries	Y	61004	502
61	61005	Student Salaries	N	6100	-
61	610050	Student Salaries - Budget	B	61005	
61	610051	UG -Resident Assistants	Y	61005	-
61	610052	UG -Institutional Work Study	Y	61005	-
61	610053	UG -Federal Workstudy	Y	61005	506
61	610054	UG -State Workstudy	Y	61005	507
61	610055	UG - Other Student Salaries	Y	61005	505
61	61006	Salary Expense Recovery	N	6100	-
61	610060	Salary Expense Recovery	Y	61006	517
61	61007	Salary Other	N	6100	
61	610070	Salary Other	Y	61006	510
62		Employee Benefits - MTDC Base	N	-	-
62	620	Employee Benefits - MTDC Base	N	-	-

Accounts

62	6200	Employee Benefits - MTDC Base	N	620	-
62	62000	Employee Benefits - MTDC Base	N	6200	-
62	620000	Employee Benefits - MTDC Base - Budget	B	62000	
62	620001	FICA - Employer Share	Y	62000	519
62	620002	Medicare - Employer Share	Y	62000	519
62	620003	Retirement	Y	62000	519
62	620004	Health Insurance	Y	62000	519
62	620005	Life Insurance	Y	62000	519
62	620006	Annual Leave	Y	62000	519
62	620007	Sick Leave	Y	62000	519
62	620008	Annuities	Y	62000	519
62	620009	Grad Assistant Fee Waiver	Y	62000	599
62	620010	Sabbatical Leave	Y	62000	519
62	620011	Employee Benefits - Non Payroll	Y	62000	518
62	620012	Worker's Comp Assessment	Y	62000	
62	620013	Employee Action Plan	Y	62000	
62	620014	Employee Moving Expenses	Y	62000	
62	620015	Compensated Absences Charge	Y	62000	
62	620016	SUTA Expense	Y	62000	
62	620017	Alternative Retirement	Y	62000	
62	620018	Retiree Insurance Fee	Y	62000	
62	620099	Other Fringe Benefit Transactions	Y	62000	
62	62010	Employee Benefits - MTDC Base Other	N	6200	-
62	620101	Staff Tuition Waiver	Y	62010	596
62	620102	Dependent Tuition Waiver	Y	62010	595
62	620103	Student Tuition Waiver	Y	62010	597
62	620104	Staff/Spouse Tuition Waiver	Y	62010	596
62	620105	Staff/Child Tuition Waiver	Y	62010	596
63		Other P/R Related Expenses	N	-	-
63	630	Other P/R Related Expenses	N	-	-
63	6300	Other P/R Related Expenses	N	630	-
63	63000	Other P/R Related Expenses	N	6300	-
63	630000	Other P/R Related Expenses - Budget	B	63000	
63	630001	Overhead Exempt Employees	Y	63000	51X
63	630002	Claims Transfer	Y	63000	532
63	630003	Life Insurance Premium	Y	63000	533
63	630004	Stop Loss Premium	Y	63000	534

Accounts

63	630005	Refund on Claims	Y	63000	535
63	630006	Special Payroll Items	Y	63000	539
71		Expenditures	N	-	-
71		Expenditures MTDC Base	N	-	-
71	710	Expenditures MTDC Base	N	-	-
71	7100	Expenditures MTDC Base	N	710	-
71	71000	Supplies and Expenses General	N	7100	-
71	710000	Supplies and Expenses General - Budget	B	71000	
71	710001	General Supplies and Expenses	Y	71000	610
71	710002	Supplies and Expense Replacement	Y	71000	600
71	710003	Lab Fee Expense	Y	71000	602
71	710004	Thesis Binding	Y	71000	603
71	710005	Advertising	Y	71000	604
71	710006	Resale	Y	71000	605
71	710007	Other Purchases for Resale	Y	71000	606
71	710008	Postage	Y	71000	607
71	710009	Freight	Y	71000	608
71	710010	Subscriptions and Dues	Y	71000	609
71	710011	Seminars and Honorariums	Y	71000	60E
71	710012	Staff Training	Y	71000	60F
71	710013	Miscellaneous and Other	Y	71000	60M
71	710014	Insurance	Y	71000	60N
71	710015	Supplies Lab and Science	Y	71000	611
71	710016	Supplies Office	Y	71000	612
71	710017	Supplies Books	Y	71000	613
71	710018	Chemicals, Seed, etc.	Y	71000	615
71	710019	Safety Supplies	Y	71000	616
71	710020	Accreditation Fees	Y	71000	619
71	710021	Paper	Y	71000	61A
71	710022	Labels and Special Forms	Y	71000	61C
71	710023	Regular Gas	Y	71000	61F
71	710024	Dyed Diesel	Y	71000	61G
71	710025	Diesel Fuel	Y	71000	61H
71	710026	Software <\$5k	Y	71000	61S
71	710027	Board Plan	Y	71000	62B
71	710028	On Campus Sales	Y	71000	62C
71	710029	Library Loan Supplies	Y	71000	617

| Chged name 11/5/15, eaa

Accounts

71	710030	Student Teaching	Y	71000	601
71	71010	Expenditures Utilities	N	7100	-
71	710101	Utilities	Y	71010	620
71	710102	Telephone - Long Distance	Y	71010	621
71	710103	Telephone - Equipment Charge	Y	71010	622
71	710104	Electricity	Y	71010	623
71	710105	Water, Sewer, Garbage	Y	71010	624
71	710106	Fuel	Y	71010	627
71	71020	Expenditures - Travel	N	7100	-
71	710200	Expenditures - Travel - Budget	B	71020	
71	710201	Travel	Y	71020	630
71	710202	Travel In-State	Y	71020	631
71	710203	Travel Out-of-State	Y	71020	632
71	710204	Auto Insurance	Y	71020	633
71	710205	Auto Repair and Gas	Y	71020	634
71	710206	Travel Field	Y	71020	635
71	710207	Special Travel Account	Y	71020	636
71	710208	Registration Fees	Y	71020	637
71	710209	Travel Non-Employee	Y	71020	638
71	710210	Travel Moving Expense	Y	71020	639
71	710211	Travel Staff Training	Y	71020	63F
71	710212	Miscellaneous W-4	Y	71020	63M
71	710220	State Per Diem	Y	71020	
71	710221	Federal Per Diem	Y	71020	
71	710222	Lodging	Y	71020	
71	710223	Airfare	Y	71020	
71	710224	State Mileage	Y	71020	
71	710225	Federal Mileage	Y	71020	
71	710226	Car Rental / Fuel	Y	71020	
71	710227	Taxi / Shuttle	Y	71020	
71	710228	Registration	Y	71020	
71	710229	Miscellaneous Travel	Y	71020	
71	710230	Per Diem Less Than 24hrs	Y	71020	
71	71030	Expense Recovery	N	7100	-
71	710300	Expense Recovery	Y	71030	900
71	710301	Facility Support	Y	7103	
71	71040	Expenditures - Services	N	7100	-

Accounts

71	710400	Expenditures - Services - Budget	B	71040	
71	710401	Services	Y	71040	640
71	710402	Computer Services	Y	71040	641
71	710403	Network Connection	Y	71040	642
71	710404	R&M of Equipment	Y	71040	644
71	710405	Vehicle Repair	Y	71040	645
71	710406	Audit Expense	Y	71040	646
71	710407	Open House	Y	71040	649
71	710408	Communication Services	Y	71040	671
71	710409	Telephone Line Rent	Y	71040	674
71	710410	Auxiliary Management Charges	Y	71040	677
71	710411	Software Maintenance, Renew & Lic	Y	71040	64A
71	710412	Subrecipient (1)	Y	71040	64B
71	710413	Subrecipient (2)	Y	71040	-
71	710414	Subrecipient (3)	Y	71040	-
71	710415	Subrecipient (4)	Y	71040	-
71	710416	Subrecipient (5)	Y	71040	-
71	710417	Subrecipient (6)	Y	71040	-
71	710418	Subrecipient (7)	Y	71040	-
71	710419	Subrecipient (8)	Y	71040	-
71	710420	Subrecipient (9)	Y	71040	-
71	710421	Subrecipient (10)	Y	71040	-
71	710422	Individual Contractor Services	Y	71040	64C
71	710423	Rentals	Y	71040	670
71	710424	Contract Labor	Y	71040	
71	710425	Sub-Contract (11)	Y	71040	
71	710426	Sub-Contract (12)	Y	71040	
71	710427	Sub-Contract (13)	Y	71040	
71	710428	Sub-Contract (14)	Y	71040	
71	710429	Sub-Contract (15)	Y	71040	
71	710430	Sub-Contract (16)	Y	71040	
71	710431	Sub-Contract (17)	Y	71040	
71	710432	Sub-Contract (18)	Y	71040	
71	710433	Sub-Contract (19)	Y	71040	
71	710434	Sub-Contract (20)	Y	71040	
71	710435	Sub-Contract (21)	Y	71040	
71	710436	Sub-Contract (22)	Y	71040	

Accounts

71	710437	Sub-Contract (23)	Y	71040	
71	710438	Sub-Contract (24)	Y	71040	
71	710439	Sub-Contract (25)	Y	71040	
71	710440	Other Contractual Services	Y	71040	
71	710441	Playas Housing	Y	71040	
71	710460	Licensing Fees	Y	71040	
71	71050	Expenditures - Student Aid	N	7100	-
71	710500	Expenditures - Student Aid - Budget	B	71050	
71	710501	Collection Costs	Y	71050	66A
71	710502	Student Aid Disbursements	Y	71050	66B
72		Expenditures - Other	N	-	-
72	720	Expenditures - Other	N	-	-
72	7200	Expenditures - Other	N	720	-
72	72000	Expenditures - Other	N	7200	-
72	720000	Expenditures - Other - Budget	B	72000	
72	720001	Printing	Y	72000	650
72	720002	Brochures	Y	72000	651
72	720003	Catalog	Y	72000	652
72	720004	Purchased Printing	Y	72000	653
72	720005	CEEB/EOS	Y	72000	655
72	720006	Math/Science Teacher's Seminar	Y	72000	658
72	720007	College Fair Registration	Y	72000	659
72	720008	Information Sessions	Y	72000	65B
72	720009	Facility Support	Y	72000	664
72	720010	Loan Payments	Y	72000	673
72	720011	Lease/Rental Agreements	Y	72000	68C
72	720012	Vehicle/Equipment Useage	Y	72000	695
72	720013	Administrative Costs	Y	72000	
72	720014	Car Allowance	Y	72000	69M
72	720015		Y	72000	69P
72	720016	Tools	Y	72000	69T
72	720017	Hi Tech	Y	72000	676
72	720018	Facility Use	Y	72000	60C
72	720020	Portable Computing Devices < \$1k	Y	72000	
72	720021	Fabricated Computers and Servers	Y	72000	
72	720022	Computing Devices \$1k-\$5k	Y	72000	
72	720023	Vehiclse/Trailers/ATVs \$1k-\$5k	Y	72000	

Accounts

72	720024	SPA Fabricated Deliverable End Items	Y	72000	
73		Expenditures -Non-MTDC Base	N	-	-
73	730	Expenditures -Non-MTDC Base	N	-	-
73	7300	Expenditures -Non-MTDC Base	N	730	-
73	73000	Expenditures - Non MTDC Base	N	7300	-
73	730000	Expenditures - Non MTDC Base - Budget	B	73000	
73	730001	Supplies and Expense Non MTDC	Y	73000	61X
73	730002	Internal Purchases Non MTDC	Y	73000	69X
73	730003	Student Receptions Non MTDC	Y	73000	65X
73	730004	Refunds Non MTDC	Y	73000	67X
73	730005	Cash O/S Non MTDC	Y	73000	68X
73	730006	Travel Non MTDC	Y	73000	63X
73	730007	Professional Seminars Non MTDC	Y	73000	62X
73	730008	Individual Contractor Services Non MTDC	Y	73000	64X
73	730009	Sub-Contracts Non MTDC	Y	73000	69S
73	730010	G&C Accruals Non MTDC	Y	73000	6SX
73	730011	Campus Visitors-Recrutiment	Y	73000	60X
73	730012	Bldg Lease/Off Campus Office Space	Y	73000	69Z
73	730013	Other Expense Non MTDC	Y	73000	66X
73	730014	Scholarship Payments	Y	73000	60D
73	730015	Advances to Students	Y	73000	67A
73	730016	Cost of Litigation	Y	73000	67B
73	730017	Loan Cancellation	Y	73000	67C
73	730018	Bank Charges Returned Checks	Y	73000	689
73	730019	Resale Capital Equipment	Y	73000	686
73	730020	Tuition Waivers O/H Exempt	Y	73000	598
73	730021	Gov't Gross Receipts Tax	Y	73000	692
73	730022	Staff/Spouse Tuition Waiver	Y	73000	596
73	730023	Staff/Child Tuition Waiver	Y	73000	596
73	730024	Fines & Penalties	Y	73000	53X
73	730025	Off-Campus Seminars	Y	73000	55X
73	730026	Charitable Remt	Y	73000	681
73	730027	Withdrawl From Endowment	Y	73000	681
73	730028	Exclusivity Fee - 300N Range	Y	73000	
73	730029	GSA Industrial Funding Fee	Y	73000	
73	730030	Participant Support Costs/Stipends	Y	73000	
73	730031	Participant Support Costs/Subsistence	Y	73000	

Accounts

73	730032	Participant Support Costs/Travel	Y	73000	
73	730033	Participant Support Costs/Other	Y	73000	
73	730034	OPEB Expense	Y	73000	
73	730035	Pension Expense	Y	73000	
73	7301	Expenditures - Equipment-Non MTDC Base	N	730	-
73	73010	Expenditures - Equipment-Non MTDC Base	N	7301	-
73	730100	Expenditures - Equip-Non MTDC Base - Budget	B	73010	
73	730101	Equipment Greater than \$5K	Y	73010	720
73	730102	Office Equipment Greater than \$5k	Y	73010	722
73	730103	Lab & Science Equipment > \$5K	Y	73010	723
73	730104	Equipment - Vehicles >\$5K	Y	73010	724
73	730105	Equipment Replacement >\$5K	Y	73010	700
73	730106	Equipment Const.Comps.	Y	73010	710
73	730107	Equipment Fabrication	Y	73010	69Y
73	730108	Computer Hardware >\$5k	Y	73010	
73	730109	Capitalized Software >\$5k	Y	73010	
73	730199	Loss(Gain) on Sale of Fixed Assets	Y	73010	
73	7302	Expenditures - Bdg Costs-Non MTDC Base	N	730	-
73	73020	Expenditures - Bldg-Non MTDC Base	N	7302	-
73	730200	Expenditures - Bldg-Non MTDC Base - Budget	B	73020	
73	730201	Building Costs	Y	73020	750
73	730202	Building Construction Costs	Y	73020	751
73	730203	Building Renovation	Y	73020	725
73	730204	Built in Equipment	Y	73020	752
73	730205	Architect Fees	Y	73020	753
73	730206	Infrastructure	Y	73020	754
73	730207	Land Purchases	Y	73020	756
73	730208	Landscape Improvements	Y	73020	757
73	730209	Water Rights Purchase	Y	73020	758
73	730210	Utility Construction	Y	73020	759
73	730211	Artwork	Y	73020	763
73	730212	Communications Construction	Y	73020	764
73	730214	Contingency	Y	73020	
73	730215	Site Preparation	Y	73020	
73	730216	Environmental Assessment	Y	73020	
73	730220	Final Capitalization - Land	Y	73020	
73	730221	Final Capitalization - Buildings	Y	73020	

set up 10/29/15

Accounts

73	730222	Final Capitalization - Infrastructure	Y	73020	
73	730223	Final Capitalization - Land Improvements	Y	73020	
73	7303	Expenditures - Library-Non MTDC Base	N	730	-
73	73030	Expenditures - Library-Non MTDC Base	N	7303	-
73	730300	Expenditures - Library-Non MTDC Base-Budget	B	73030	
73	730301	Books	Y	73030	731
73	730302	Periodicals	Y	73030	732
73	730303	Electronic Resources	Y	73030	733
73	7304	Expenditures-Payments-Non MTDC Base	N	730	-
73	73040	Expenditures-Payments-Non MTDC Base	N	7304	-
73	730400	Expenditures-Pymnts-Non MTDC Base - Budget	B	73040	
73	730401	Bond Interest Expense	Y	73040	743
73	730402	Fees & Expenses - Bonds	Y	73040	747
73	730403	Lease Purchase Payments	Y	73040	741
73	730404	Bond Principle Payments	Y	73040	742
73	7305	Expenditures-TBD Budget	N	730	-
73	73050	Expenditures-TBD	N	7305	
73	730500	Expenditures-TBD Budget	B	73050	000
73	7306	Carry Forward	N	730	-
73	73060	Carry Forward	N	7306	
73	730600	Carry Forward - Budget	B	73060	001
73	730605	Carry Forward - Committed Budget	B	73060	
74		Expenditures - Internal	N	-	-
74	740	Expenditures - Internal	N	-	-
74	7400	Expenditures - Internal	N	740	-
74	74000	Expenditures - Internal	N	7400	-
74	740000	Expenditures - Internal - Budget	B	74000	
74	740001	Overhead	Y	74000	660
74	740002	Charges for Institutional Support	Y	74000	661
74	740003	Charges for Physical Plant	Y	74000	663
74	740004	Fixed Fee	Y	74000	60A
74	740005	Visitors	Y	74000	668
74	740006	Depreciation Expense - Buildings	Y	74000	770
74	740007	Depreciation Expense - Donated Equip	Y	74000	770
74	740008	Depreciation Expense - Equipment	Y	74000	770
74	740009	Depreciation Expense - Books/Pub.	Y	74000	770
74	740010	Depreciation Expense - Infrastructure	Y	74000	770

Accounts

74	740011	Depreciation Expense - Land Improvements	Y	74000	770
74	740012	CETR Admin Support	Y	74000	665
74	740013	EMRTC Indirect Cost	Y	74000	666
74	740014	CETR Fixed Fee	Y	74000	60R
74	740015	IERA Building Lease	Y	74000	
74	740016	Depreciation Expense - Software	Y	74000	
78		Transfers	N	-	-
78	780	Transfers	N	-	-
78	7800	Transfers	N	780	-
78	78000	Non-Mandatory Transfers I & G	N	7800	-
78	780000	Overhead Transfer to Research	Y	78000	812
78	780001	Overhead Transfer to Other	Y	78000	812
78	780002	Transfer to State Student Aid	Y	78000	812
78	780003	Transfer L&P Funds to Plant	Y	78000	812
78	780004	Transfer Endowment Int to Sch.	Y	78000	812
78	780005	Transfer Land Lease Income to Reserve	Y	78000	812
78	780006	Other I&G Transfers Out	Y	78000	812
78	780007	Transfer to Health Center	Y	78000	812
78	780008	Transfer Excess Tuition	Y	78000	
78	780009	Transfer to ITC	Y	78000	
78	781	Mandatory Transfers I & G	N	-	-
78	7810	Mandatory Transfers I & G	N	781	-
78	78100	Mandatory Transfers I & G			
78	781000	Transfer to Debt Service	Y	7810	822
78	781001	Transfer to Federal Student Aid	Y	78100	822
78	781002	Other I&G Mandatory Transfers	Y	78100	822
78	782	Non-Mandatory Transfers Other	N	-	-
78	7820	Non-Mandatory Transfers Other	N	782	-
78	78200	Non-Mandatory Transfer - Other	Y	7820	-
78	782010	Transfer-Intra Fund - Out	Y	78200	810
78	782012	Transfer Non Mandatory Out	Y	78200	812
78	782014	Transfer BR&R Out	Y	78200	
78	782031	Transfer Cost Share Out-Salary	Y	78200	831
78	782032	Transfer Cost Share Out-Non Salary	Y	78200	
78	782040	Transfer Surplus/Deficit Out	Y	78200	840
78	782999	Transfer Legacy 80R Out	Y	78200	80R
79		Year End Adjustments	N	-	-

Accounts

79	790	Year End Adjustments	N	-	-
79	7900	Year End Adjustments	N	790	-
79	79000	Year End Adjustments	N	7900	-
79	790000	Year End Adjustments	Y	79000	
91		Fund Additions	N		
91	910	Fund Additions	N		
91	9100	Fund Additons	N	910	
91	91000	Fund Additons	N	9100	
91	910000	Fund Additions-Fixed Assets	Y	91000	
DO NOT USE					
81		Transfers	N	-	-
81	810	Transfers	N	-	-
81	8100	Transfers	N	810	-
81	81000	Non-Mandatory Transfers I & G	N	8100	-
81	810000	Overhead Transfer to Research	Y	81000	812
81	810001	Overhead Transfer to Other	Y	81000	812
81	810002	Transfer to State Student Aid	Y	81000	812
81	810003	Transfer L&P Funds to Plant	Y	81000	812
81	810004	Transfer Endowment Int to Sch.	Y	81000	812
81	810005	Transfer Land Lease Income to Reserve	Y	81000	811/812
81	810006	Other I&G Transfers In	Y	81000	811
81	810007	Other I&G Transfers Out	Y	81000	812
81	8110	Mandatory Transfers I & G	N	810	-
81	81100	Mandatory Transfers I & G	N	8110	-
81	811000	Transfer to Debt Service	Y	81100	822
81	811001	Transfer to Federal Student Aid	Y	81100	822
81	811002	Other I&G Mandatory Transfers		81100	821/822
81	8120	Non-Mandatory Transfers Other	N	810	-
81	81200	Non-Mandatory Transfers Other	N	8120	-
81	812000	Non-Mandatory Transfer - Other	Y	81200	Do not use
81	812001	Transfer Surplus/Deficit	Y	81200	840/841
81	812002	Transfer Cost Share	Y	81200	830/831
81	812003	Cap Asset Transfer Cost	Y	81200	-
81	812004	RCEM Transfer	Y	81200	80R
81	812005	RCEM Revenue Transfer	Y	81200	81R
81	812006	Non-Mandatory Transfer In	Y	81200	809/811
81	812007	Non-Mandatory Transfer Out	Y	81200	810/812

Accounts

	812010	Transfer-Intra Fund - Out	Y	812000	810
	812012	Transfer Non Mandatory Out	Y	812000	812
	812031	Transfer Cost Share Out	Y	812000	831
	812040	Transfer Surplus/Deficit Out	Y	812000	831
	812999	Transfer Legacy 80R Out	Y	812000	80R
81	8130	Mandatory Transfers Other	N	810	-
81	81300	Mandatory Transfers Other		8130	
81	813000	Mandatory Transfer - Other	Y	81300	821/822