



Updated: October 31st, 2025

						Accou	nt			
				All tran	saction	s occur o	on the C	child Level		
Level7	Level6	Level5	Level4	Level3	Level2	Level1	Child	Description	Account Type	Financial Category
A1000								All Accounts	Asset	
	B1000							Balance Sheet	Asset	
		C1000						All Assets	Asset	
			D1000					Total Assets	Asset	
				E1000				Assets	Asset	
					F1560			Net OPEB Asset	Asset	
						G1560		Net OPEB Asset	Asset	
							15600	Net OPEB Asset	Asset	
					F1100			Cash and Cash Equivalents	Asset	
						G1100		Claim on Cash	Asset	
							11000	Claim on Cash	Asset	
						G1101		Cash	Asset	
							11001	First Horizon Operating Account	Asset	Cash
							11002	First TN TIS Account	Asset	Cash
							11003	First TN Fam Prac Rev Account	Asset	
							11004	Citizens Kingsport Center Account	Asset	
							11005	AmSouth Bristol Center Account	Asset	
							11006	Farmer's State Mtn City Clinic	Asset	Cash

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		11007	First Horizon Payroll Account	Asset	Cash
		11008	Civis Bank Hancock County Health	Asset	Cash
		11009	ETSU Families First	Asset	Cash
		11010	First TN AR and Housing Dep	Asset	Cash
		11011	First TN Dept Deposits and Specials	Asset	
		11012	First TN Online Payments	Asset	
		11013	First Tennessee Marketplace Pymnts	Asset	
		11014	First TN - Application Fees	Asset	
		11015	First TN - College of Nursing	Asset	Cash
		11016	Bank of Tennessee Operating Account	Asset	Cash
		11017	ETSU Payroll OPEB Bank	Asset	Cash
		11018	Carter County Bank Operating Account	Asset	Cash
		11019	First Horizon Research Corp	Asset	Cash
		11020	First TN ETSU Petty Cash	Asset	Cash
		11116	Foundation Cash Clearing	Asset	
		11119	Research Corp Cash Clearing	Asset	
		11120	Cash Clearing Account	Asset	
		11121	First Horizon Operating Clearing Account	Asset	
		11122	First TN TIS Clearing Account	Asset	
		11123	First TN Fam Prac Rev Clearing Account	Asset	
		11124		Asset	

					Citizens Kingsport Center Clearing Account		
				11125	AmSouth Bristol Center Clearing Account	Asset	
				11126	Farmer's State Mtn City Clinic Clearing Account	Asset	
				11127	First Horizon Payroll Clearing Account	Asset	
				11128	Civis Bank Hancock County Health Clearing Account	Asset	
				11129	ETSU Families First Clearing Account	Asset	
				11130	First TN AR and Housing Dep Clearing Account	Asset	
				11131	First TN Dept Deposits and Specials Clearing	Asset	
				11132	Account First TN Online Payments Clearing Account	Asset	
				11133	First Tennessee Marketplace Pymnts Clearing Account	Asset	
				11134	First TN - Application Fees Clearing Account	Asset	
				11135	First TN - College of Nursing Clearing Account	Asset	
				11136	Bank of Tennessee Operating Clearing Account	Asset	
				11137	ETSU Payroll OPEB Bank Clearing Account	Asset	
				11138	Carter County Bank Operating Account Clearing Account	Asset	
				11139	First Horizon Research Corp Clearing Account	Asset	
				11140	First TN ETSU Petty Cash Clearing Account	Asset	
			G1120		Cash in Savings	Asset	
				11200	Cash in Savings	Asset	Cash
			G1130		Petty Cash and Change Funds	Asset	
				11300		Asset	

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								Petty Cash and		
						01110		Change Funds		
						G1140		Cash on Deposit	Asset	
								With Others		
							11400	Cash on Deposit	Asset	
								With Others		
							11450	Deposits with	Asset	
								Trustee		
							11460	Held by	Asset	
							11400	Stockbrokers	Asset	
								Clockbrokers		
						01150				
						G1150		Local Government	Asset	
								Investment Pool		
							11500	Local Government	Asset	Cash
								Investment Pool		
							11510	LGIP Capital	Asset	
								Projects		
					1	G1190		Other Cash	Asset	
						01130		Other Oasii	Asset	
							44000	\\\ -  -  -   +	A 4	
							11900	Web Electronic	Asset	
								Check		
							11901	Web Credit Card	Asset	
							11902	Other Credit Card	Asset	
							11903	WCR Refunds to	Asset	
								Credit Card		
							11904	Gift Cards on Hand	Asset	
							11304	Ont Gards on Fland	Asset	
							44000	Cook CM	A = = = 4	
							11998	Cash - CM	Asset	
								Miscellaneous		
							11999	Cash - Internal	Asset	Cash
								Billing		
					F1200			Investments	Asset	
						G1200		US Government	Asset	
						0.200		Securities	,	
	1				1		12000	US Government	Asset	
							12000	Securities	73361	
								Occurines		
							40040		A 1	
							12010	Investment FMV Adj	Asset	
					1			_		
						G1210		Corporate Stocks	Asset	
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				12100	Corporate Stocks	Asset	
				12150	Gifts of Stock	Asset	
			G1220		Corporate Bonds	Asset	
			0.220		G : P : 1 : 1 : 1 : 1 : 1 : 1 : 1 : 1 : 1	7.10001	
				12200	Corporate Bonds	Asset	
				12299	Corporate Bonds Premium or Discount	Asset	
			G1240		Commercial Paper	Asset	
				12400	Commercial Paper	Asset	
			G1250		Equity Mutual Funds	Asset	
				12500	Equity Mutual Funds	Asset	
			G1260		Bond Mutual Funds	Asset	
				12600	Bond Mutual Funds	Asset	
			G1270		Certificates of Deposit	Asset	
				12700	Certificates of Deposit	Asset	
				12800	Investment in Patents	Asset	
			G1290		Other Investments	Asset	
				12900	Other Investments	Asset	
				12995	TN Retiree Group Trust	Asset	
		F1300			Receivables	Asset	
			G1300		Appropriation Receivable	Asset	
				13000	Appropriation Receivable	Asset	
			G1320		Student Receivables	Asset	

	1	1	1	I I				
					13201	Other Required Fees	Asset	
					13202	Course Fees	Asset	
					13210	Dorm Rent	Asset	Accounts
								receivable
					13216	Meal Plan AR	Asset	
					13217	Student Housing Deposits	Asset	
					13220	Tickets	Asset	
					13230	Student Maintenance FeeCOM	Asset	
					13231	Other Required FeesCOM	Asset	
					13236	Student Maintenance FeeCOP	Asset	
					13237	Other Required FeesCOP	Asset	
					13240	Third Party	Asset	
					13245	Grants and Contracts	Asset	
					13246	State Employee Staff Scholarships	Asset	
					13249	State Employee Dependent Discounts	Asset	
					13251	Summer GA	Asset	
					13255	Student Receivables	Asset	
					13270	EG Hughes Enrollment Loan AR	Asset	
					13271	EG Hughes Enrollment Loan Contra	Asset	
					13272	EG Hughes Emergency Loan AR	Asset	
					13273	EG Hughes Emergency Loan Contra	Asset	

				13274	EG Hughes Kickstart Loan AR	Asset	
				13275	EG Hughes Kickstart Loan Contra	Asset	
				13276	COM Emergency Loan AR	Asset	
				13277	COM Emergency Loan Contra	Asset	
				13278	COP Emergency Loan AR	Asset	
				13279	COP Emergency Loan Contra	Asset	
				13280	Study Abroad Advance AR	Asset	
				13281	Study Abroad Advance Contra	Asset	
				13282	Resident Emergency Loan AR	Asset	
				13283	Resident Emergency Loan Contra	Asset	
			G1330		Nonstudent Receivables	Asset	
				13300	Nonstudent Receivables	Asset	Accounts receivable
				13310	Dorm Rent	Asset	
				13320	Returned Check	Asset	
				13322	Communicative Disorders	Asset	
				13323	Employee Receivable	Asset	Accounts receivable
				13325	Miscellaneous AR Sales Serv	Asset	Accounts receivable
				13326	Miscellaneous AR Suppliers	Asset	
				13327	Miscellaneous AR Other	Asset	
				13339	Residents Participation	Asset	
				13340	Clinic Receivables	Asset	

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				G1340		Grant and Contract Receivables	Asset	
					13400	Unbilled Award	Asset	
					13410	Total Award	Asset	
					13420	Award Expended	Asset	
					13430	Billed to Sponsor	Asset	Accounts
					10400	Billed to openion	7,0001	receivable
					13440	Cash Received Sponsor	Asset	
						Ороноог		
					13441	Uncollectible Grant	Asset	
						Funding		
					13450	Cash Received	Asset	
						Advanced Sponsor		
					13460	Letter of Credit Cash	Asset	
					13460	Clearing	Asset	
						· ·		
					13470	Cash Received	Asset	
						Letter of Credit		
					13476	Grants Award	Asset	
						Expended		
					13498	Advance Funding -	Asset	
					10100	Sponsored Projects	7,0001	
				0.40=0				
				G1350		Travel Advance Receivables	Asset	
						. 10001142100		
					13500	Travel Advance	Asset	
						Receivables		
				G1380		Other Receivables	Asset	
					13800	Other Receivables	Asset	Accounts
					13000	Other Receivables	73361	receivable
					13890	AR - Receipt Confirmation	Asset	Accounts receivable
						Johnmadon		TOGGIVADIG
					13896	AR - Write Off	Asset	
					13909	Allow for Doubful	Asset	
						Accts State App		
					13929	Allow for Doubtful	Asset	
					10323	Accts Student	ASSEL	

13940 Allow Doubt Parking Asset  13941 Allow Doubt Accts Asset	
12041 Allow Doubt Agets Agest	
Nonstu Comm Di	
13942 Allow Doubt Accts Clinics Asset	
13943 Allow Doubt Accts Asset Housing	
13944 Allow Doubt Accts Food Service Asset	
13991 Allow Doubt Accts Oth Misc Empl	
13996 Allow Doubt Acct Other Athletics Asset	
13999 Allow for Doubtful Asset Accts Oth	
F1360 Lease Receivables Asset	
G1360 Lease Receivables Asset	
13600 Lease Receivables Asset	
F1400 Loan Receivables Asset	
G1400 Loan Receivables Asset	
14100 Loans Rec Principal Asset	
14110 Principal Collected Asset	
14210 Prin Cxl Teaching Pre 1972 Asset	
14220 Prin Cxl Teaching Asset Subj Matter	
14230 Prin Cxl Teaching All Asset Other	
14240 Prin Cxl Teaching Asset Headstart	
14260 Prin Cxl Military Pre Asset	
14270 Asset	

					<del>,</del>		
					Prin Cxl Military Other		
				14310	P Canc Service 10B	Asset	
				14400	Prin Cxl Death and	Asset	
					Disability		
				14505	Prin Cxl VA disability	Asset	
					Determinatio		
				14600	Prin Cxl Bankruptcy	Asset	
				14620	Princ Cxl Vol Serv	Asset	
				14640	Prin Cxl Law	Asset	
					Enforcement		
				14670	Prin Cxl Nurse Med	Asset	
					Tech		
				14700	Prin Cxl Child Family	Asset	
					and El		
				14750	Fire Fighter Service	Asset	
				14770	Librarian Service	Asset	
				14780	Speech Language	Asset	
					Pathology Svc		
				14900	Principal Assigned	Asset	
					-		
				14910	Principal Written Off	Asset	
					-		
				14999	Loans - Allowance	Asset	
					for Doubtful Accounts		
		F1500			Inventories	Asset	
					}		
			G1500		Inventories	Asset	
				15011	Custodial	Asset	
				15012	Air Conditioning	Asset	
				15013	Preventive	Asset	
					Maintenance -		
				15014	Electrical	Asset	
					-		
			1				

				15015	Carpenters	Asset
				15016	Grounds	Asset
				15017	Plumbing	Asset
				15020	Warehouse	Asset
				15050	Alcohol	Asset
				15090	Gas	Asset
		F1550			Net Pension Asset	Asset
			G1550		Net Pension Asset	Asset
				15500	Net Pension Asset -	Asset
					Closed	
				15501	Net Pension Asset - Hybrid	Asset
		F1600			Prepaid Expense	Asset
			G1600		Prepaid Expense	Asset
				16000	Prepaid Expense	Asset
				16040	Postage ETSU Bulletin	Asset
				16010	Postage Metered	Asset
				16020	Postage 194 Bulk	Asset
				16030	Postage Business Reply	Asset
			G1610		Deferred Charges	Asset
				16100	Deferred Charges	Asset
			G1640		Suspense	Asset
				16400	Suspense	Asset
				10400	Сизропас	7,0001

				G1650		Clearing Accounts	Asset	
				G 1030		Cleaning Accounts	Asset	
					16500	Payroll Clearing	Asset	
					16510	Financial Accounting	Asset	
						Clearing		
					16511	Business Finance Clearing	Asset	
						Cleaning		
					16515	Bursar Clearing	Asset	
					40550	0 14 "		
					16550	Grant Accounting Clearing	Asset	
						Journa		
					16551	Other Clearing	Asset	
						Student		
					16552	Perkins Payment	Accet	
					10002	Clearing	Asset	
					16556	Student Refund	Asset	
						Check Clearing		
					16557	Other Refund	Asset	
					10337	Account	73361	
					16558	ACH Student	Asset	
						Clearing		
			+		16559	Direct Deposit	Asset	
						Returns		
					16560	Other Clearing Advancement	Asset	
						Advancement		
					16561	Returned Check	Asset	
						Clearing		
					10=00			
					16566	Refund Reapply	Asset	
					16570	Cash Advance	Asset	
						Clearing		
					16597	Expense Clearing	Asset	
					10097	Expense Cleaning	ASSEL	
					16569	FAH Clearing	Asset	
				G1660		Default Accounts	Asset	
				3.000		2 5.2311 / 155041110	5001	
					16600	Payroll Default	Asset	
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				16650	Benefit Default	Asset	-
			G1690		Other Prepaid Expenses	Asset	
				16900	Other Prepaid Expenses	Asset	
		F1700			Pledges Receivable	Asset	
			G1700		Pledges Receivable	Asset	
				17049	Pledges Receivable	Asset	
				17099	Pledges - Allowance for Doubtful Accounts	Asset	
		F1710			Capital Assets	Asset	
			G1710		Land	Asset	
				17100	Land	Asset	
			G1720		Improvements and Infrastructure	Asset	
				17200	Improvements and Infrastructure	Asset	
			G1729		Accum Deprec for Improve and Infras	Asset	
				17299	Accum Deprec for Improve and Infras	Asset	Accumulated depreciation
			G1730		Buildings	Asset	
				17300	Buildings	Asset	
				17350	Property Held for Resale	Asset	
			G1739		Accumulated Deprec for Buildings	Asset	
				17399	Accumulated Deprec for Buildings	Asset	Accumulated depreciation
			G1740		Equipment	Asset	
				17400	Equipment	Asset	

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		17498	Art	Asset	
	G1749		Accumulated Deprec	Asset	
		17499	Accumulated Deprec	Asset	Accumulated
	G1750			Asset	depreciation
	01730			ASSET	
		17500	Library Holdings	Asset	_
	G1759		Accumd Deprec for Library Holdings	Asset	
		17599	Accumd Deprec for Library Holdings	Asset	Accumulated depreciation
	G1760		Software	Asset	
		17600	Software	Asset	-
	G1769		Accum Amortization for Software	Asset	-
		17699	Accum Amortization for Software	Asset	Accumulated depreciation
	G1770		Construction in Progress	Asset	-
		17700	Construction in Progress - Building	Asset	-
		17750	Software Implementation in	Asset	-
	G1777		Capital Asset Clearing	Asset	-
		17777	Capital Asset Clearing	Asset	
	G1780		Accum Amort for Leased Buildings	Asset	-
		178CZ	Accum Amort for Leased Buildings	Asset	-
		178EA	SBITAs	Asset	
		178EZ	Accum Amortization for SBITAs	Asset	
		G1750 G1759 G1760 G1760 G1770 G1777	G1749  G1749  G1750  G1750  G1750  G1759  G1760  G1760  G1760  G1760  G1770  G1770  G1777  G1780  G1780  G1780  G1780	G1749   Accumulated Deprec for Equipment	G1749

		G1785		Leased Asset Buildings	Asset	
			17850	Right to Use Lease- Building	Asset	
			178CA	Leased Asset Buildings	Asset	
		G1790		Lease Asset	Asset	
			17900	Lease Asset	Asset	
		G1799		Accum Amortization for Leases	Asset	
			17999	Accum Amortization for Leases	Asset	
	F1800			Other Assets	Asset	
		G1800		Other Assets	Asset	
			18000	Other Assets	Asset	
			18100	Cash Surrender Life Insurance	Asset	
			18200	Deposits Receivable	Asset	
			18210	Deposits Rec-Bristol Elec	Asset	
			18220	Deposits Rec-Bristol Water	Asset	
			18230	Sevier County Electric	Asset	
			18240	Claiborne Utilities District	Asset	
			18250	Sevier County Utility District	Asset	
			18255	City of Sevierville Water Dpt	Asset	
	F1900			Accrued Interest Receivable	Asset	
		G1900		Accrued Interest Receivable	Asset	
			19000		Asset	

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							Accrued Interest		
			E4000				Receivable	A 4	
			E1900				Deferred Outfows of Resources	Asset	
							resources		
				F1920			Deferred Loss on	Asset	
				F 1920			Debt Refunding	Asset	
							Debt Relationing		
					G1920		Deferred Loss on	Asset	
					G1920		Debt Refunding	Asset	
							Dept relationing		
						19206	Def Loss 2014B	Asset	
						13200	Governors Hall 327	Asset	
							001011101011011011		
						19207	Def Loss 2014B VA6	Asset	
						10201	Forensic 329	Asset	
							1 01011010 020		
						19208	Def Loss 2014B	Asset	
						13200	Housing Reno 331	Asset	
							Tiodoling Notice 60 i		
						19209	Def Loss 2014B	Asset	
						13208	Housing Reno 331b		
						19210	Def Loss 2014B	Asset	
						19210	Culp Reno	Asset	
							Oulp Nono		
						19211	Def Loss 2014B VA7	Asset	
						19211	Pharmacy	Asset	
							Thaimacy		
						19212	Def Loss 2014B	Asset	
						19212	Soccer	Asset	
							Cooci		
						19213	Def Loss 2014B	Asset	
						13213	Campus Apt Ph II	Asset	
							Campac / Ipt / II II		
						19214	Def Loss 2014B	Asset	
						10214	Energy Perform II	710001	
						19216	Def Loss 2015A	Asset	
						10210	CPA 322	710001	
						19218	Def Loss 2015B	Asset	
						.02.0	New Apt II 336	7.0001	
							' ' '		
						19219	Def Loss 2017B Buc	Asset	
							Ridge 3 339	, 13301	
							3 . /22		
						19220	Def Loss 2017B	Asset	
							COM Stu Ctr 340	, 13301	
	1					19221	Def Loss 2017B	Asset	
							Baseball 343		
						19222	Def Loss 2017B Buc	Asset	
							Ridge 4 344		
						19223	Def Loss 2017B	Asset	
							MSH 345		
						19224	Def Loss 2017B	Asset	
						<b>-</b>	Housing Renov 346		
							-		
		ı .		1	1		1		

					19225	Def Loss 2017B	Asset	
						CPA Expan 347		
					19226	Def Loss 2017B	Asset	
						Parking Garage 348		
					19227	Def Loss 2017B DP	Asset	
						Culp Tax 332		
					19232	Def Loss 2021A	Asset	
						Housing Reno 331b		
					19233	Def Loss 2021A	Asset	
						Governors Hall 327		
					19234	Def Loss 2021A VA6	Asset	
						Forensics		
					19235	Def Loss 2021A	Asset	
						Housing Reno 331		
					19236	Def Loss 2021A DP	Asset	
						Culp Reno 332		
					19237	Def Loss 2021A VA7	Asset	
						Pharmacy 334		
					19238	Def Loss 2021A	Asset	
					.0200	Soccer 335	7.0001	
					19239	Def Loss 2021A	Asset	
					.0200	Governors Hall 327	7.0001	
					19240	Def Loss 2021A	Asset	
					.02.0	Campus Apt PhII	7.0001	
						336		
			F1930			Oth Deferred	Asset	
			1 1000			Outflows of	710001	
						Resources		
				G1930		Oth Deferred	Asset	
				01000		Outflows of	Asset	
						Resources		
					19300	Oth Deferred	Asset	
					19300	Outflows of	A3361	
						Resources		
			1		19301	Deferred Expense	Asset	
					19301	Deterted Exherise	ASSEL	
			F1940			Deferred Outflows -	Asset	
			1940			Pensions	Mooti	
						i cholono		
				G1940		Deferred Outflows -	Assot	
				G 1940		Pensions	Asset	
						I CHOIDHS		
			-		10400	Deferred Outfleam	Accet	
					19400	Deferred Outflows Pensions-Closed	Asset	
						rensions-closed		
					40404	D. f 1 C. 15		
					19401	Deferred Outflows	Asset	
						Pensions-Hybrid		
			E4044					
			F1941				Asset	
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							Deferred Outflows -		
					G1941		OPEB Deferred Outflows -	Asset	
					G 194 1		OPEB	Asset	
							OI LB		
						19411	DO-OPEB	Asset	
						13411	Measurment Date	Asset	
						19412	DO-OPEB Change	Asset	
						.0	in Assumptions	7.0001	
							·		
						19413	DO-OPEB Change	Asset	
							in Proportion Share		
			E1990				Due to/Due From	Asset	
				F1990			Due to/Due From	Asset	
					G1990		Due to/Due From	Asset	
	1					10000	D + /D =		
						19996	Due to/Due From -	Asset	
							Entity		
						40007	D t. /D	A 4	
						19997	Due to/Due From - Fund Type	Asset	
							r und Type		
						19998	Due to/Due From -	Asset	
						19990	Fund	Asset	
							i dila		
		D1900					Conversion Asset	Asset	
		2.000						7.0001	
			E1999				Conversion Asset	Asset	
				F1999			Conversion Asset	Asset	
					G1999		Conversion Asset	Asset	
								_	
						19999	Conversion Asset	Asset	
	00000						All Link: III	Liobility	
	C2000						All Liabilities	Liability	
		D2000					Total Liabilities	Liability	
		D2000					i otai Liabilities	Liability	
								]	
	<u> </u>		E2000				Liabilities	Liability	
				F2000			Accrued Liabilities	Liability	
					G2200		Payroll Withholdings	Liability	

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			22000	Payroll Withholdings	Liability	
			22010	Payroll Liability	Liability	
			22020	Supp Payroll Payable	Liability	
			22030	W H Tax Payable	Liability	
			22032	W H Tax PayableNra	Liability	
			22033	State Tax Payable- South Carolina	Liability	
			22034	State Tax Payable- Alabama	Liability	
			22035	State Tax Payable- N.Carolina	Liability	
			22036	State Tax Payable- Virginia	Liability	
			22040	Fica Tax Payable	Liability	
			22041	Medicare Ded Payable	Liability	
			22050	TCRS Hybrid Defined Benefit EE	Liability	
			22051	ORP Retirement TIAA EE	Liability	
			22052	ORP Retirement ING EE	Liability	
			22060	Insurance Deductions Payable	Liability	
			22061	Perma Plan Ded Pay	Liability	
			22062	Short Term Disability	Liability	
			22063	Tiaa Cref Ltd Pay	Liability	
			22064	Opt Univ LifeProv	Liability	
			22065	Opt Term LifePruden	Liability	
			22066	Dental Plan	Liability	

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				22067	Vista Flex Benefits	Liability	
				22070	United Fund Pay	Liability	
				22071	State Vision Insurance	Liability	
				22100	HSA Employee Contribution	Liability	
				22200	Alumni Ded Pay	Liability	
				22250	Aetna Insurance Co	Liability	
				22251	Voya 403b Roth EE Liability	Liability	
				22270	Tiaa Annuity Pay	Liability	
				22271	TIAACREF 403b Roth EE Liability	Liability	
				22355	Holden Group 401k Ded	Liability	
				22356	Roth 401K	Liability	
				22357	Empower 457 Roth EE Liability	Liability	
				22358	ROTH457b	Liability	
				22460	Athletic Pay	Liability	
				22461	Child Care Ctr Pay	Liability	
				22462	Clinic Payroll Deductions	Liability	
				22465	Child Renaissance Camp	Liability	
				22466	Martin Center EE Liability	Liability	
				22471	Parking Decals	Liability	
				22472	Employee Meal Plan	Liability	

				22481	Tsea Dues Payable	Liability	
				22482	Tea Nea Dues	Liability	
				22483	Path2College	Liability	
				22490	Misc Ded Pay	Liability	
				22500	Salary Payback	Liability	
				22510	Unemployment Compensation	Liability	
				22520	Direct Deposit	Liability	
				22573	CPA Fee	Liability	
				22580	Prof Privilege Tax	Liability	
				22590	la Sal Deferral	Liability	
			G2300		Payroll Tax Pay Employers Share	Liability	
				23000	Payroll Tax Pay Employers Share	Liability	
				23010	Fica Tax Matching Payable	Liability	
				23020	Medicare Matching Payable	Liability	
				23030	TCRS Non Faculty	Liability	
				23031	TCRS Faculty	Liability	
				23032	TIAA CREF ORP	Liability	
				23033	AETNA ING ORP	Liability	
				23035	TIAA Hybrid	Liability	
				23036	ORP ING Hybrid	Liability	
				23038		Liability	

					TCRS Hybrid		
				23039	Defined Benefit TCRS Hybrid	Liability	
				23039	Defined Contrib ER	Liability	
					Beilifed Contails Ert		
				23040	Group Insurance	Liability	
				20010	Matching	Liability	
					3		
				23041	Insurance Health	Liability	
					Incentives	,	
				23043	Dental ER Liability	Liability	
						_	
				23044	LTD ER Liability	Liability	
				23045	HSA Employer	Liability	
					Contribution		
				000:=	011 5	11.100	
				23047	Other Post- Employment	Liability	
					Benefits OPEB		
				23049	TCRS Stabilization	Lighility	
				23049	Rate Reserve	Liability	
					Nate Neserve		
				23050	Holden Group 401k	Liability	
				20000	Match	Liability	
				23060	Unemp	Liability	
					Compensation	,	
				23070	Auto Lease	Liability	
			G2400		Accrued Payroll	Liability	
					Salary		
				24000	Accrued Payroll	Lighility	
				24000	Salary	Liability	
					Guidiy		
				24005	Accrued Retention	Liability	
				24000	Bonus	Liability	
				24010	Salary Payback	Liability	
				24020	Salary Deferral	Liability	
			G2420		Accrued Benefits	Liability	
				24200	Accrued Benefits	Liability	
		<u> </u>		04004	Donofile Lie Lille	Liebille :	
				24201	Benefits Liability Clearing	Liability	
					Clearing		
		-	G2430		Accrued Interest	Liability	
			02400		Accided iliterest	Liability	
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				24300	Accrued Interest	Liability	
			G2490		Other Accrued Liabilities	Liability	
				24900	Other Accrued Liabilities	Liability	
				24930	Accrued OPEB	Liability	
		F2100			Accounts Payable	Liability	
			G2100		Accounts Payable	Liability	
				21000	Accounts Payable	Liability	Accounts payable
				21001	Procard Payable	Liability	Accounts payable
				21002	Accounts Payable- Unclaimed Property	Liability	
				21003	Accounts Payable- Scholarships	Liability	
				21010	Accts Pay Residents Liab Insurance	Liability	
				21020	Misc Payroll Payable for DSC	Liability	
				21021	Misc Payable Non Student	Liability	
				21100	Unclaimed Property	Liability	
				21101	2017 Unclaimed Property Operating	Liability	
				21106	2022 Unclaimed Property Operating	Liability	
				21199	Accounts Payable Manual Accruals	Liability	
				21200	Sales Tax Payable	Liability	
				21202	Tax Payable	Liability	
				21203	Hotel Tax Payable	Liability	
				21300	Other Payables	Liability	

	1			<u> </u>				Accounts
								payable
					21301	Inventory Received Payable	Liability	
					21305	Petty Cash Clearing	Liability	
					21350	Unapplied Cash	Liability	
					21000	Student	Liability	
					21360	Unapplied Misc Payments	Liability	
					21370	Unapplied Cash Financial Aid	Liability	
					21380	Student Holding Clearing	Liability	
					21385	Contract Clearing	Liability	
					21399	AP - Employee Expense Reimbursement	Liability	
					23892	AR - Unapplied Receipt Clearing	Liability	
					23893	AR - On Account Receipt Clearing	Liability	
					23894	AR - Unidentified Receipt Clearing	Liability	
			F2500			Deposits	Liability	
				G2500		Student Deposits	Liability	
					25026	Deposit Payable Occupational Therapy	Liability	
					25000	Student Deposits	Liability	
					25001	Student Housing Deposits	Liability	
					25020	Deposit PayableLibrary Grad Key	Liability	
					25025	Deposit PayablePhysical Therapy	Liability	
					25040	Deposit Payable ID Bucs	Liability	
				G2546		Other Deposits	Liability	
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				25400	Other Deposits Inflow	Liability
				25450	Other Deposits Outflow	Liability
				25460	Other Deposits- Student Organization	Liability
				25470	Security Deposit Payable	Liability
		F2600			Long Term Debt	Liability
			G2600		Notes Payable	Liability
				26000	Notes Payable	Liability
			G2650		Other Long Term Debt	Liability
				26500	Other Long Term Debt	Liability
			G2620		Bonds Payable	Liability
				26200	Bonds Payable	Liability
				26201	Bonds Payable DSRF	Liability
			G2630		Commercial Paper Payable	Liability
				26300	Commercial Paper Payable	Liability
			G2640		Loans Payable	Liability
				26400	Loans Payable	Liability
			G2660		Bond Premiums/Discounts	Liability
				26600	Bonds Premiums/Discounts	Liability
				26623	Bond Prem 2014B 327 New Dorm	Liability
				26624	Bond Prem 2014B 329 VA 6 Forensic	Liability
				26625		Liability

Bond Prem 2014B   Sait Notusing Reno   Bond Prem 2017A   Sait Ream Med   Sait Rea									
26627   Bond Prem 2014B   Liability   Say   Liability   Liability   Say   Liability   Li							Bond Prem 2014B		
							331 Housing Reno		
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26627   Bond Prem 2014B   Liability							331b Housing Reno		
332 Culp Reno							3		
332 Culp Reno						00007	D 1 D 001 1D	1.1.1.104	
26628   Bond Prem 2014B   Liability						26627		Liability	
26629   Bond Prem 2014B   Liability							332 Culp Reno		
26629   Bond Prem 2014B   Liability									
26629   Bond Prem 2014B   Liability						26628	Rond Prem 2014B	Liability	
26629   Bond Prem 2014B   Liability						20020		Liability	
335 Soccer							334 VA / FIIAIIII		
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335 Soccer						26629	Bond Prem 2014B	Liability	
26630   Bond Prem 2014B   Liability   Says New Apts   Liability   Liability								,	
336 New Apts II							000 00000.		
336 New Apts II									
26631   Bond Prem 2014B   Liability						26630		Liability	
26631   Bond Prem 2014B   Liability							336 New Apts II		
337 Energy Prfm II							•		
337 Energy Prfm II				 -		00004	Dan d Duama 2014D	I in hillian	
26633   Bond Prem 2015B   Liability						20031		Liability	
							337 Energy Prfm II		
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26634   Bond Prem 2017A   Liability				1		20000		Liability	
26635   Bond Prem 2017A   Liability				1			JOU INEW API II		
26635   Bond Prem 2017A   Liability		<u></u>		 <u> </u>					
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26636   Bond Prem 2017B   Liability						26635		Liability	
26637   Bond Prem 2017B   Liability							351 K Fam Med		
26637   Bond Prem 2017B   Liability									
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26637   Bond Prem 2017B   Liability						26636		Liability	
339 Buc Ridge 3							322 CPA		
339 Buc Ridge 3									
339 Buc Ridge 3						26637	Rond Prem 2017R	Liahility	
26638   Bond Prem 2017B   Liability						20007		Liability	
340 COM Stu Ctr							339 Buc Ridge 3		
340 COM Stu Ctr									
340 COM Stu Ctr						26638	Bond Prem 2017B	Liability	
26639   Bond Prem 2017B   Liability							340 COM Stu Ctr		
343 Baseball   344 Buc Ridge 4   Liability   Liabili									
343 Baseball   344 Buc Ridge 4   Liability   Liabili									
26640   Bond Prem 2017B   Liability						26639		Liability	
344 Buc Ridge 4							343 Baseball		
344 Buc Ridge 4									
344 Buc Ridge 4			+			26640	Rond Prem 2017P	Liahility	
26641   Bond Prem 2017B   Liability						20040		Liability	
345 MSH   345 MSH   26642   Bond Prem 2017B   Liability   Bond Prem 2017B   Liability   Liability   Liability   Liability   Bond Prem 2017B   Liability   Liabil							344 Duc Riage 4		
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345 MSH   345 MSH   26642   Bond Prem 2017B   Liability   Bond Prem 2017B   Liability   Liability   Liability   Liability   Bond Prem 2017B   Liability   Liabil						26641	Bond Prem 2017B	Liabilitv	
26642   Bond Prem 2017B   Liability				1					
346 Housing Renov							0-10 IVIOI I		
346 Housing Renov									
26643   Bond Prem 2017B   Liability				I		26642		Liability	
26643   Bond Prem 2017B   Liability							346 Housing Renov		
347 CPA Expans							Ű		
347 CPA Expans	ļ					00010	B 1B 221==	1 . 1	
26644   Bond Prem 2017B   Liability				1		26643		Liability	
348 Parking Garage							347 CPA Expans	-	
348 Parking Garage									
348 Parking Garage			<del>                                     </del>	<b>†</b>		26644	Rond Prem 2017P	Liahility	
26645   Bond Prem 2019A   Liability				1		20044		Liability	
352 DP Culp Renov				1			540 Falking Garage		
352 DP Culp Renov									
352 DP Culp Renov						26645	Bond Prem 2019A	Liability	
26646   Bond Prem 2019B   Liability								,	
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352 DP Culp Renov						26646		Liability	
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					26647	Bond Prem 2019B	Liability	
						353 Fine Arts Bldg		
					00010	D 15 0010D		
					26648	Bond Prem 2019B 354 Millen Parking	Liability	
						334 Willien Farking		
			F2700			Due to Grantors	l i = le ilite :	
			F2700			Due to Grantors	Liability	
				00700		Due to Cuentene	Linkilla.	
				G2700		Due to Grantors	Liability	
					27000	Due to Grantors	Liability	
					27000	Due to Grantors	Liability	
					27001	Due to Drimon.	Liability	
					27001	Due to Primary Government	Liability	
						Government		
					07000	Dan as we and of Free d	l i = le ilite :	
					27002	Repayment of Fund Capital	Liability	
						σαριιαί		
			F2710			Net Pension Liability	Liability	_
			F2/10			Net Pension Liability	Liability	
				G2710		Not Donoion Lighility	Liability	
				G2/10		Net Pension Liability	Liability	
					07400	Net Pension	l i = le ilite :	
					27100	Liability-Closed	Liability	
						Liability-Closed		
					07404	Net Pension	Linkilla.	
					27101		Liability	
						Liability-Hybrid		
			F2711			1 1 ! - 1 !!!	1.1.1.106	
			F2/11			Lease Liability	Liability	
				C2711		Loose Liebility	Liability	
				G2711		Lease Liability	Liability	
					27111	Short Term Lease	Liability	
					2/111	Liability	Liability	
						Liability		
					07440	Law w Tawaa Laasa	l i a la ilita .	
					27112	Long Term Lease Liability	Liability	
						Liability		
			E0740			SBITA Liabilities	Lighility	
			F2712			SDITA LIADIIILIES	Liability	
				G2712		SBITA Liabilities	Liability	
				G21 12		ODITA LIADIIILIES	Liability	
					27422	Long Term SBITA	Lighility	
					27122	Long Term SBITA Liability	Liability	
						Liability		
					27424	Short Term SBITA	Lighility	
					27121	Liability	Liability	
						Liability		
			F0000			Haramad D	l inhilit.	
			F2800			Unearned Revenue	Liability	
				00000		Haramiri ID.	Linkilik :	
				G2800		Unearned Revenue	Liability	
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					28009	Unearned Technology Access	Liability	
					28000	Unearned Maintenance Fee	Liability	
					28002	Unearned Debt Svc Culp Center	Liability	
						·		
					28003	Unearned Debt Svc Athletics	Liability	
					28004	Unearned Std Debt Svc CPA	Liability	
					28005	Unearned Out of State Tuition	Liability	
					28012	Unearned Biology Materials Fee	Liability	
					28013	Unearned Physics Materials Fee	Liability	
					28014	Unearned Chemistry Materials Fee	Liability	
					28015	Unearned Digital Media	Liability	
					28018	Unearned Business	Liability	
						Course		
					28025	Unearned Non Degree	Liability	
					28029	Unearned Revenue Miscellaneous	Liability	
					28030	Unearned Revenue General	Liability	
					28031	Unearned Revenue Housing	Liability	
					28033	Unearned Pgm Svc Fee CPA	Liability	
					28034	Unearned Pgm Svc Fee Parking	Liability	
					28035	Unearned Pgm Svc Fee Post Office	Liability	
					28038	Unearned Online Fee Distance Educ	Liability	
					28041	Unearned Housing Deposits	Liability	
					28041	Unearned Housing Deposits	Liability	

				28056	Unearned Revenue Receivables	Liability
		F2910			Accrued Interest Payable	Liability
			G2910		Accrued Interest Payable	Liability
				29100	Accrued Interest Payable	Liability
		F2920			Other Liabilities	Liability
			G2920		Other Liabilities	Liability
				29200	Other Liabilities	Liability
				29210	Endowment Reserves	Liability
				29211	Endowment Operating Reserves	Liability
				29212	Board Approved Reserves	Liability
				29221	State Appropriations Contra	Liability
				29222	TSSBA	Liability
				29225	U S Govt Grants Refundable	Liability
				29285	Federal Tax Liability	Liability
		F2930			Deposits Held in Custody for Others	Liability
			G2930		Deposits Held in Custody for Others	Liability
				29300	Deposits Held in Custody for Others	Liability
				29310	Dep Held in Custody Others Outflow	Liability
		F2940			Compensated Absences	Liability
			G2940		Compensated Absences	Liability
				29400		Liability

						Compensated		
						Absences		
		E2950				Deferred Inflows of	Liability	
						Resources		
			F2950			Deferred Gain on	Liability	
						Debt Refunding		
				G2950		Deferred Gain on	Liability	
						Debt Refunding		
					29500	Def Gain 2017B	Liability	
					20000	CPA 322		
						0		
					29501	Def Gain 2021A Buc	Liability	
					29301	Ridge 3 339	Liability	
						Riuge 3 339		
					29502	Def Gain 2021A	Liability	
						COM Stu Ctr 340		
			1					
					29503	Def Gain 2021A	Liability	
						Baseball 343	,	
			1					
			-		29504	Def Gain 2021A Buc	Liability	
			1		23304	Ridge 4 344	Liability	
						Nage 4 344		
					29505	Def Gain 2021A	Liability	
						MSH 345		
					29506	Def Gain 2021A	Liability	
						Housing Renov 346		
			F2960			Other Deferred	Liability	
			1 2300			Inflows of Resources	Liability	
						innows of resources		
				00000		Other Deferred	1.1 - 1.104 .	
				G2960		Other Deferred	Liability	
						Inflows of Resources		
					29600	Other Deferred	Liability	
						Inflows of Resources		
			F2970			Deferred Inflows -	Liability	
						Pensions	,	
			1					
				G2970		Deferred Inflows -	Liability	
				02310		Pensions	Liability	
						1 011310113		
			<u> </u>		00700	Defect 11.7	1 1 - 1 1111	
					29700	Deferred Inflows	Liability	
						Pensions-Closed		
			1		29701	Deferred Inflows	Liability	
						Pensions-Hybrid		
			F2971			Deferred Inflows -	Liability	
						OPEB		
				G2971		Deferred Inflavo	Liability	
			1	G29/1		Deferred Inflows - OPEB	Liability	
						UPED		
			1		29711	DI-OPEB Change in	Liability	
			1			Assumptions		
			1					

						29713	DI-OPEB Actuarial Experience	Liability	
						29714	DI-OPEB Change in Proportion Share	Liability	
				F2972			Deferred Inflows - Split int agreem	Liability	
					G2972		Deferred Inflows - Split int agreem	Liability	
						29712	Deferred Inflows - Split int agreem	Liability	
		D2999					Conversion Liability	Liability	
			E2999				Conversion Liability	Liability	
				F2999			Conversion Liability	Liability	
					G2999		Conversion Liability	Liability	
						29999	Conversion Liability	Liability	
	C3000						All Fund Balance Accounts	Owner's Equity	
		D3000					Total Equity	Owner's Equity	
			E3000				Net Position Parent	Owner's Equity	
				F3000			Net Position Parent	Owner's Equity	
					G3000		Net Position Parent	Owner's Equity	
						30000	Net Position	Owner's Equity	Retained earnings
			E3100				Control Accounts	Owner's Equity	
				F3100			Control Accounts	Owner's Equity	
					G3100		Control Accounts	Owner's Equity	

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						31045	Reserve for Encumbrance	Owner's Equity	
		D3999					Conversion Owner's Equity	Owner's Equity	
			E3999				Conversion Owner's Equity	Owner's Equity	
				F3999			Conversion Owner's Equity	Owner's Equity	
					G3999		Conversion Owner's Equity	Owner's Equity	
						39999	Conversion Owner's Equity	Owner's Equity	
B5000							Income Statement	Expense	
	C5000						All Revenues	Revenue	
		D5100					Tuition and Fees	Revenue	
			E5100				Tuition	Revenue	
				F5100			In State Tuition	Revenue	
					G5100		In State Tuition Regular Term	Revenue	
						51000	In State Tuition UG	Revenue	
						51001	In State Tuition Reg Term 0-S 5 UG	Revenue	
						51002	In State Tuit Reg Term O-S 44 UG	Revenue	
						51003	In State Tuition Reg Term Intl UG	Revenue	
						51004	In State Tuition Reg Term WERT UG	Revenue	
						51005	In State Tuit Reg Term OS Legacy UG	Revenue	
						51008		Revenue	

					In State Tuition Reg		
				51012	Term WERT GR In State Tuition GR	Revenue	
				0.0.2	State Fallien Grt		
				51013	In State Tuition GR	Revenue	
					GSLD		
				51014	In State Tuit Reg	Revenue	
				01011	Term OS GR	rtovonao	
				51015	In State Tuit Reg	Revenue	
					Term Intl GR		
				51019	Bad Debts Contra	Revenue	
				31019	Mandatory Fees	Nevenue	
					ĺ		
			G5102		In State Tuition	Revenue	
					Summer Term		
ļ				54000	In Otata T W 120	D	
1				51020	In State Tuition US Summer	Revenue	
					Guillillei		
				51021	In State Tuit	Revenue	
					Summer Term OS 5		
					UG		
				51022	In State Tuit	Revenue	
					SummTerm OS 44 UG		
				51023	In State Tuit Sum S	Revenue	
				31023	02 Intl UG	rtevenue	
				51025	In State Tuit Sum	Revenue	
					OS Legacy		
				51026	In State Tuition GR	Revenue	
				31020	Summer	Nevenue	
				51027	In State Tuit	Revenue	
					Summer Term OS		
1				F4000	GR	Davis	
1				51028	In State Tuit Summer Term OS	Revenue	
					Intl G		
				51034	Tuition Summer	Revenue	
1					Term WERT UG		
				51035	Tuition Summer Term WERT GR	Revenue	
1					I EIIII WERI GR		
		F5105			Out of State Tuition	Revenue	
					2		
	 		G5105		Out of State Tuition	Revenue	
					Reg Term		
-				51050	Out of State Tuition	Revenue	
1				31000	UG	Novellue	
				51051	Out of State Tuit	Revenue	
					Reg Term 5 State		
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						51052	Out of State Tuit	Revenue	
							Reg Term Intl UG		
						51053	Out of State Tuit	Revenue	
							Reg Term WERT		
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						51054	Out of State Tuition	Revenue	
						51054		Revenue	
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						51056	Out of State Tuit	Revenue	
							Reg Term 44 UG		
							1.109 . 5		
						51057	Out of State Tuit	Revenue	
							Reg Term WERT		
							GR		
						51058	Out of State Tuit	Revenue	
						31036		Nevenue	
							Reg Term Intl GR		
						51059	Out of State Tuition	Revenue	
1							GR GSLD		
							05525		
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					G5106		Out of State Tuition	Revenue	
1							Sum Term	$\vdash$	
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						51060	Out of State Tuit	Revenue	
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							SumTerm Legacy		
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						51061	Out of State Tuit	Revenue	
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						51062	Out of State Tuit	Revenue	
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						51064	Out of State Tuition	Revenue	
							Sum Term GR		
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						31003	Sum Term Intl UG	Revenue	
							Suili Tellii Illii OG		
						51066	Out of State Tuit	Revenue	
							Sum Term Intl GR		
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			E5110				Mandatory Fees	Revenue	
								$\vdash$	
-				EE440			Dobt Comics Tax	Davis	
				F5110			Debt Service Fees	Revenue	
					G5110		Debt Service Fees	Revenue	
1					-0.10				
1									
I		Ī				51110	Debt Service Fees	Revenue	
1							CPA	<u> </u>	
1									
<u> </u>						E4400	Dabt Camilla Fa	Devision	
1						51120	Debt Service Fees	Revenue	
							Culp Renov	$\vdash$	
						51130	Debt Service Fees	Revenue	
						31130	Soccer	Revenue	
							Succei		
L_	<u> </u>			<u></u>	<u> </u>			<u>                                       </u>	
						51135		Revenue	
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						Debt Service Fees		
					51136	Baseball Debt Service Fees	Davanua	
					51136	Football	Revenue	
						Pootball		
					51137	Debt Service Fee	Revenue	
					51137	Culp Stu Reno	Revenue	
						Oulp old Nello		
					51140	Debt Service Fee	Revenue	
					31140	Student Center	Revenue	
						COM		
			F5115			Program Services	Revenue	
			10110			Fee	revende	
				G5115		Program Services	Revenue	
				00110		Fee	110101140	
					51152	PSF Graduation Fee	Revenue	
					51155	PSF Drop Add Fee	Revenue	
						'		
					51162	PSF SGA	Revenue	
					51190	PSF Online	Revenue	
						Textbook Fee		
					51199	PSF Bad Debts	Revenue	
						Contra-Required		
						Fees		
			F5120			Technology Access	Revenue	
						Fees		
				G5120		Technology Access	Revenue	
						Fees		
					51200	Technology Access	Revenue	
						Fees		
			F5.10-			Otrod t A ti ti	D-	
			F5125			Student Activity	Revenue	
						Fees		
				OE405		Ctudont A - thuit.	Dovernie	
				G5125		Student Activity Fees	Revenue	
						FEE5		
			1		E10E0	Student Activity	Povenus	
					51250	Student Activity Fees	Revenue	
						1 663		
			<del>                                     </del>		51253	Student Center	Revenue	
					51200	Operating Fee	Neverlue	
						Operating 1 00		
					51254	Student Activity	Revenue	
					01204	Facilities Fee	1 (CVGHUC	
	<u> </u>		F5130			Facilities Fee	Revenue	
						1 40	1.0101100	
				G5130		Facilities Fee	Revenue	

					51311	Facilities Fee	Revenue
			F5131			Sustainable Campus Fee	Revenue
				G5131		Sustainable Campus Fee	Revenue
					51316	Sustainable Campus Fee	Revenue
			F5132			International Education Fee	Revenue
				G5132		International Education Fee	Revenue
					51321	International Education Fee	Revenue
		E5160				Nonmandatory Fees	Revenue
			F5160			CEU Student Fees	Revenue
				G6160		CEU Student Fees	Revenue
					51600	CEU Student Fees Individuals	Revenue
					51601	CEU Student Fees Camps Conf	Revenue
					51602	Prof Dev Revenue Departmental Share	Revenue
					51605	Conference Fees	Revenue
			F5165			Specialized Academic Course Fees	Revenue
				G5165		Specialized Academic Course Fees	Revenue
					51650	Specialized Academic Course Fees	Revenue
					51699	Bad Debts Contra- Course Fees	Revenue
			F5170			Application Fees	Revenue
				G5170		Application Fees	Revenue
					51700	Application Fees	Revenue

	T				•	T		
			F5175			Late Registration Fees	Revenue	
				05475		Lata Danistration	Davanua	
				G5175		Late Registration Fees	Revenue	
					51750	Late Registration Fees	Revenue	
			F5180			Other Nonmandatory Fees	Revenue	
				G5180		Other Nonmandatory	Revenue	
						Fees-Board Apprv		
					51800	Bad Check Fines	Revenue	
					51804	SGA Fees	Revenue	
					51808	Learning Support Fee	Revenue	
					51810	Materials Fees	Revenue	
					51815	ETD Microfilm Fee	Revenue	
					51816	Duplicate Diploma Fee	Revenue	
					51818	Admin Fee	Revenue	
					51830	Course Fees	Revenue	
				05404		011		
				G5181		Other Nonmandatory Fees-Pres Apprvd	Revenue	
					51802	Lost Library Materials Fees	Revenue	
					51806	Program Fees	Revenue	
					51821	University Loan	Revenue	
					51822	Fees eTranscript Fee	Revenue	
					01022			
	 D5200					State Appropriations	Revenue	
		E5200				State Appropriation	Revenue	

			F5200			State Appropriation	Revenue	
				G5200		State Appropriation for Operations	Revenue	
					52000	State Appropriation for Operations	Revenue	
					52003	State Approp Centers Exell	Revenue	
					52004	State Appropriation for On Behalf	Revenue	
				G5201		State Appropriation for Capital	Revenue	
					52010	State Appropriation for Capital	Revenue	
	D5300					Federal Grants and Contracts	Revenue	
		E5300				Federal Grants and Contracts	Revenue	
			F5300			Federal Grants and Contracts	Revenue	
				G5300		Federal Grants and Contracts	Revenue	
					53000	Federal Grants and Contracts	Revenue	
				G5350		Indirect Cost Recovery	Revenue	
					53500	Indirect Cost Recovery Federal	Revenue	
	D5400					State Grants and Contracts	Revenue	
		E5400				State Grants and Contracts	Revenue	
			F5400			State Grants and Contracts	Revenue	
				G5400		State Grants and Contracts	Revenue	
					54000	State Grants and Contracts	Revenue	
				G5450		Indirect Cost Recovery	Revenue	
					54500		Revenue	

						Indirect Cost		
						Recovery State	_	
	D5500					Local Grants and	Revenue	
						Contracts		
		FFFOO				Land Onester and		
		E5500				Local Grants and Contracts	Revenue	
						Contracts		
			F5550			Local Grants and	Revenue	
			F3330			Contracts	Revenue	
						Contracto		
				G5500		Local Grants and	Revenue	
				00000		Contracts	revenue	
					55000	Local Grants and	Revenue	
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					55010	University Sch Wash	Revenue	
						County		
				G5550		Indirect Cost	Revenue	
						Recovery		
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					55500	Indirect Cost	Revenue	
						Recovery Local		
	D5650					Private Grants and	Revenue	
						Contracts		
		E5650				Private Grants and	Revenue	
						Contracts		
			F5650			Private Grants and	Revenue	
						Contracts		
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				G5600		Private Grants and	Revenue	
						Contracts		
					FC000	Duite to County and	Davis	
					56000	Private Grants and Contracts	Revenue	
						Contracts		
					56005	Pvt Grants/Contracts	Revenue	
					30003	CME Mrktplace	Revenue	
					56099	Bad Debts Contra	Revenue	
					23000	Private Grants Con	75,740	
				G5650		Indirect Cost	Revenue	
						Recovery		
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					56500	Indirect Cost	Revenue	
						Recovery Private		
	D5700					Private Gifts	Revenue	
							<b></b>	
	 	E5700				Private Gifts	Revenue	
			F5700			Private Gifts	Revenue	

				G5700		Private Cash Gifts	Revenue	
					57010	Private Cash Gifts	Revenue	
					57030	Gift Revenue Holding	Revenue	
				G5770		Private Inkind Gifts	Revenue	
					57700	Private Inkind Gifts	Revenue	
				G5771		Private Noncash Gifts	Revenue	
					57701	Private Noncash Gifts	Revenue	
					57702	Private Noncash Gifts Plant	Revenue	
	D5800					Sales and Services of Other Act	Revenue	
		E5800				Sales and Services of Other Act	Revenue	
			F5810			Intercollegiate Athletics	Revenue	
				G5800		Ticket Sales	Revenue	
					58000	Game Event Taxable Ticket Sales	Revenue	
					58050	Game Event Nontaxable Ticket	Revenue	
				G5810		Sales Game Guarantees	Revenue	
					58100	Game Guarantees	Revenue	
				G5815		Conference Distributions	Revenue	
					58150	Conference Distributions	Revenue	
				G5820		Other Collegiate Athletics	Revenue	
					58251	Concessions	Revenue	
					58252		Revenue	

			1			,				
								Novelties and		
								Licensing		
							58254	Other Athletics	Revenue	
							58255	Sponsorships	Revenue	
							58256	Parking Men's	Revenue	
								Football		
					-		58257	Athletic Special	Revenue	
							30231	Events	Revenue	
								LVCIII3		
							50000	BAGA 11 '' 1''	_	
							58260	BASA Hospitality	Revenue	
						G5834		Student Athletic	Revenue	
								Fees		
							58349	Student Athletic	Revenue	
								Fees		
					F5880			Sales and Services	Revenue	
					1 3000			of Other Act	Revenue	
								or other Act		
						05000		0.1	_	
						G5886		Sales and Services	Revenue	
								of Other Act		
							58882	Recoverable	Revenue	
								Common Area		
								Maintenance		
							58861	Recording Lab	Revenue	
								Revenue		
							58863	Rental of	Revenue	
							00000	Institutional Property	rtovonao	
								modicational Property		
							E0004	Cabrana	Davianus	
							58864	Salvage	Revenue	
							58865	Special Programs	Revenue	
								Service Income	$\vdash$	
<u></u>	<u>L</u>	<u>                                     </u>	<u></u>				<u></u>		<u>                                      </u>	<u> </u>
							58866	Student Center	Revenue	
								Rentals	<del>                                     </del>	
									j	
							58867	Music Concerts	Revenue	
									j	
	1				<del>                                     </del>		58868	Licensing Revenue	Revenue	
							30000	Licensing Revenue	Veseure	
							500-0	A discount of the		
							58870	Advertising Revenue	Revenue	
						1	58873	Immigration Legal	Revenue	
								Services	<del>                                     </del>	
							58874	Sales of Services	Revenue	
l .	1	i		1	1	1	1	ı	1	

					58875	Sales of Services to MEAC	Revenue	
					58877	ID Services	Revenue	
					58878	Library Copy and Archive Services	Revenue	
					58879	Health Services	Revenue	
					58880	Other Sales and Services- Advancement	Revenue	
					58881	Martin Center	Revenue	
					30001	Revenue	Nevellue	
					58890	Other Sales and Services Other	Revenue	
					58899	Bad Debts Contra- Sales Svs Other	Revenue	
	DEGGG					Oales and Oamies	D	
	D5830					Sales and Services of Edu Act	Revenue	
		E5830				Sales and Services of Edu Act	Revenue	
			F5830			Other Sales and	Revenue	
						Services of Edu Act		
				G5830		Other Sales and Services of Edu Act	Revenue	
					58360	Advanced Standing Ex	Revenue	
					58361	Clinical Services	Revenue	
					58366	Other Sales & Services - Student	Revenue	
					50007	Fees	Davianus	
					58367	Other Sales & Services - Misc	Revenue	
					58368	Microscope Fee	Revenue	
					58370	Med Sch Resident Part	Revenue	
					58371	Medical Library Services	Revenue	
					58373	Biomedical Services	Revenue	
					58375		Revenue	

							Marketplace		
							MOOCS		
							Assesssment		
						58379	East Tennessean	Revenue	
							Advertising		
						58381	GED and Other	Revenue	
						30301	Tests	Revenue	
							16515		
						58382	Textbook Sales	Revenue	
						58390	Other Sales and	Revenue	
						30330	Services of Educ Ac	Revenue	
							Services of Educ Ac		
						58399	Bad Debts Contra	Revenue	
							Sales Svs Educ Act		
						58400	Museum Admissions	Doverne	
						36400	and Entry Fees	Revenue	
							and Entry Fees		
								<u> </u>	
				F5835			Child Care Centers	Revenue	
					CEOOL		Child Care Centers	Days	
					G5835		Child Care Centers	Revenue	
						58350	Child Care Centers	Revenue	
		DEGEO					Other Orange	D	
		D5850					Other Sources	Revenue	
			E5850				Other Sources	Revenue	
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				F5850			Other Sources	Revenue	
					G5850		Other Sources	Revenue	
								_	
						58503	Miscellaneous	Revenue	
						58504	Pell Service	Revenue	
							Charges	1.5.51145	
							Jilaigoo		
							<u> </u>		
						58505	Preview Program	Revenue	
						58516	Drug and Alcohol	Revenue	
						555.0	Fines	1.5.51145	
							1 11103		
								<u> </u>	
						58517	Veterans	Revenue	
							Administration		
						58521	Fund Type 93 Eqpt	Revenue	
						JUJZ 1	Usage Chgs	176 AGLING	
							Usaye Citys		
						58523		Revenue	$\neg$
<u> </u>				<u> </u>			1		

						University		
						Sponsorship		
					58525	Insurance Recovery	Revenue	
					58527	Study Abroad Fees	Revenue	
					58528	Sustainability	Revenue	
						Incentives Rebates		
					58529	Insurance Health	Revenue	
						Incentives		
					58530	Conferences	Revenue	
					58588	Internal Billing	Revenue	
						Revenue		
					58589	Other Rev - Auto	Revenue	
						Invoice Clearing		
					58590	Freight Revenue	Revenue	
						<b></b>		
					58591	Unallocated	Revenue	
					00001	Revenue	rtovonac	
					58592	Earned Discount	Revenue	
					30332	Larried Discount	Revenue	
					58593	Refund Activity	Revenue	
					30333	Relatia Activity	Revenue	
	D5880					Investment Income	Revenue	
	D3000					investment income	Revenue	
		E5880				Investment Income	Revenue	
		⊏3000				invesiment income	Revenue	
			F5881			Investment Income	Revenue	
			F3001			invesiment income	Revenue	
			<del>                                     </del>	CEOOL		Invoctment Incom-	Povenue	
				G5880		Investment Income	Revenue	
					E0000	Investment Income	Days	
					58800	Investment Income	Revenue	
					E0004	Frankrissan et le com	Davis	
					58801	Endowment Income	Revenue	
					F0000	Intan	D	
					58802	Interest Income	Revenue	
							<u> </u>	
					58803	Interest Income-	Revenue	
						Stabilization		
					58804	Interest Income -	Revenue	
						Leases		

					1			
					58805	Operating Lease Revenue	Revenue	
					58809	Investment Income Distribution	Revenue	
				G5881		Investment Expense	Revenue	
					58810	Investment Expense	Revenue	
				G5882		Realized Gains and Losses	Revenue	
					58820	Realized Gains and Losses	Revenue	
				G5883		Unrealized Gains and Losses	Revenue	
					58830	Unrealized Gains and Losses	Revenue	
	D5890					Loan Fund Additions	Revenue	
		E5890				Loan Fund Additions	Revenue	
			F5890			Loan Fund Additions	Revenue	
				G5890		Loan Fund Additions	Revenue	
					58900	Loan Fund Additions	Revenue	
					58910	Advances from Agencies	Revenue	
					58911	Reimbursement on Loans	Revenue	
					58920	Institution Matching	Revenue	
					58930	institution Overmatch	Revenue	
					58940	Interest Income- Collected	Revenue	
					58941	Interest Income- Cancelled	Revenue	
					58942	Interest Income- Canc Write-Offs	Revenue	
					58943		Revenue	

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							Interest Income-		
							Assigned		
						58970	Penalties Assessed	Revenue	
						=0000			
						58980	Collection Costs	Revenue	
							Assessed		
						58990	Other Loan Fund	Revenue	
							Additions		
		D5900					Auxiliary Rev	Revenue	
							Generating Activities		
			E5900				Auxiliary Revenues	Revenue	
				F5900			Auxiliary Revenues	Revenue	
							,		
								]	
					G5900		Bookstore	Revenue	
	1			1		59000	Commission Sales	Revenue	
						33000	Commission Calcs	revende	
						59199	Bad Debts	Revenue	
						59199	Dad Debis	Revenue	
					05040		F 10 :		
					G5910		Food Service	Revenue	
						59100	Commission Sales	Revenue	
						59110	Meal Plan Silver	Revenue	
						59111	Meal Plan Gold	Revenue	
						59112	Meal Plan Platinum	Revenue	
								<b>  </b>	
						59113	Meal Plan 5 Day	Revenue	
							Plan	$\vdash$	
						59115	Dining Dollars	Revenue	
							]		
						59117	Meal Plan Anytime	Revenue	
						55.17	15	575/146	
					G5920		Housing	Revenue	
					00020		riodollig	1.0001100	
						59200	Housing Rent	Revenue	
						59Z00	nousing Kent	Revenue	
						50000	Dunaliani Siri	Davis	
						59202	Breakage, Fines, and Forfeits	Revenue	
							and Fonells		

			G5930		Parking	Revenue	
				59300	Parking	Revenue	
					Infrastructure Fee		
				59305	Parking Faculty Staff Permits	Revenue	
				59310	Parking Fines	Revenue	
				59315	Parking Meter Fees	Revenue	
					Ü		
				59320	Parking Rental of Institutional Pro	Revenue	
				59321	Parking Millennium Garage 30%	Revenue	
			G5940		Vending	Revenue	
				59420	Vending Drinks	Revenue	
			G5955		Wellness Facility	Revenue	
				59551	CPA Employee Membership	Revenue	
				59552	CPA Family Membership	Revenue	
				59553	CPA Services	Revenue	
				59554	CPA Fees	Revenue	
				59555	CPA Day Pass	Revenue	
				59557	CPA Challenge Course	Revenue	
			G5965		Post Office	Revenue	
				E0650	Poot Office Press Com	Revenue	
				59650	Post Office Prog Svs Fee	Revenue	
				59651	Post Office Contract	Revenue	
				59652	PO Service Fee	Revenue	
				59654		Revenue	

				1				
						PO Bulk Mail		
						Service Fees		
					59655	Passport Fees	Revenue	
					59656	Passport Photo	Revenue	
						Fees		
	D5999					Conversion	Revenue	
	Doggg					Revenue	Revenue	
						Revenue		
		E5999				Conversion	Revenue	
						Revenue		
			F5999			Conversion	Revenue	
						Revenue		
				G5999		Conversion	Revenue	
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-					50000	Conversion	Povenue	
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1	D8500		1			Transfers Revenue	Revenue	
						In		
		E8500				Transfers Revenue	Revenue	
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			F8500			Transfers Revenue	Revenue	
			1 0000			In	revende	
				G8500		Other Transfers In	Revenue	
				G6500		Other Translers III	Revenue	
					85000	Other Transfers In	Revenue	
			F8510			Mandatory Transfers	Revenue	
						In		
				G8510		Retirement of	Revenue	
						Indebtedness		
1	1		1					
<u> </u>	<b> </b>		<u> </u>		85100	Retirement of	Revenue	
1	1		1		00100	Indebtedness	1 CVEIIUE	
1	1		1			machicuness		
					05440	Townstead Off	D	
1	1		1		85110	Transfer from Other	Revenue	
						Funds to ROI		
1	1		F8520			Nonmandatory	Revenue	
						Transfers In	<del>                                     </del>	
				G8540		Transfers from	Revenue	
						Unexpended Plant		
					85400	Transfers from	Revenue	
					33 100	Unexpended Plant	. 10 7 5 11 40	
						Jiionpondou i idill		
-	-		-	C0550		Transfers form	Devenin	
				G8550		Transfers from	Revenue	
						Renew and Replace		

						85500	Transfers from Renew and Replace	Revenue	
					G8560		Transfers from Other Funds	Revenue	
						85600	Transfers from Other Funds	Revenue	
						85610	Transfers from Debt Retirement	Revenue	
						85620	Transfers from Unrestricted E and G	Revenue	
						85630	Transfers from Restricted	Revenue	
						85640	Transfers from Endowment	Revenue	
						85650	Intrafund Transfers In	Revenue	
						85660	Transfer from Reserves	Revenue	
	C6000						All Expenses	Expense	
		D6000					Salaries and Benefits	Expense	
			E6000				Salaries	Expense	
				F6110			Salaries	Expense	
					G6110		Administrative Salaries	Expense	
						61110	Administrative Salaries Regular	Expense	
						61111	Administrative Salary Recovery	Expense	
						61115	Administrative Salaries Extra Pay	Expense	
						61120	Administrative Salaries Temporary	Expense	
						61140	Administrative Salaries Grad Asst	Expense	
						61150	Administrative Salaries Longevity	Expense	
						61151		Expense	

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						Administrative		
						Salaries Bonus		
					61175	Administrative Sal-	Expense	
						Moving Expenses		
					61180	Administrative	Expense	
						Voluntary Buyout		
				G6120		Faculty and	Expense	
						Academic Salaries		
					61210	Faculty Academic	Expense	
					01210	Salaries Regular	Ежропоо	
						Galarioo r togalar		
					04044	Casultu Assalamia		
					61211	Faculty Academic	Expense	
						Salary Recovery		
					61215	Faculty Academic	Expense	
						Salaries Extra Pay		
			1 1		61220	Faculty Academic	Expense	
						Salaries Temp	,	
						- :		
			+ +		61221	Faculty Academic	Expense	
					01221	Salary Post Retire	Expense	
						Salary Post Relife		
					61230	Faculty Academic	Expense	
						Salaries Overload		
					61240	Faculty Academic	Expense	
						Salaries Grad Asst	'	
			+ +		61250	Faculty Academic	Expense	
					01200	Salaries Longevity	LAPONSC	
						Odianes Longevity		
			+ +		04054	- u A I :	_	
					61251	Faculty Academic	Expense	
						Salaries Bonus		
					61270	Faculty Cell Phone	Expense	
						Allowance		
					61275	Faculty Academic	Expense	
						Moving Expenses		
			+ +		61280	Faculty Academic	Expense	
					01200	Voluntary Buyout	Expense	
						Voluntary Duyout		
			+	00100		Olasii 10 i	F	
				G6130		Clerical Support	Expense	
						Salaries		
					61310	Clerical Support	Expense	
						Salaries Regular	ļ	
					61311	Clerical Support	Expense	
						Salary Recovery	F = 1,55	
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			++		61320	Clerical Support	Evnence	
					01320	Salaries Temp	Expense	
						Salaties Terrip		
					61330	Clerical Support	Expense	
						Salaries Overtime		
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				61350	Clerical Support Salaries Longevity	Expense	
				61351	Clerical Support Salaries Bonus	Expense	
				61370	Clerical Support Cell Phone Allow	Expense	
				61380	Clerical Support Voluntary Buyout	Expense	
				61399	Salaries Intra- University	Expense	
			G6149		Student Salaries and Wages	Expense	
				61410	Student Salaries and Wages RSWP	Expense	
				61420	Student Salaries and Wages FWSP	Expense	
				61430	Student Salaries and Wages Other	Expense	
			G6150		Medical School Residents	Expense	
				61510	Medical School Residents	Expense	
				61520	Med Resident Fee Comp	Expense	
			G6161		Professional Support Salaries	Expense	
				61610	Professional Supp	Expense	
				61611	Salaries Regular Professional Supp	Expense	
				61615	Salary Recovery  Prof Support	Expense	
				61620	Salaries Extra Pay Professional Supp	Expense	
				61630	Salaries Temp  Professional Supp	Expense	
				61650	Salaries Overtime  Professional Supp	Expense	
				61651	Salaries Long  Professional Supp	Expense	
					Salaries Bonus		
				61670		Expense	

						Professional Cell		
						Phone Allowance		
					61675	Professional Supp	Expense	
						Moving Expenses		
					61680	Professional Supp	Expense	
						Voluntary Buyout		
					61690	Professional Supp	Expense	
					01000	Salaries NonExemp	Σχροποσ	
						- Canamoo monii zaamp		
				00000		Daymall and Dayafita		
				G6999		Payroll and Benefits	Expense	
						Clearing		
					69997	Employee	Expense	
						Deductions Clearing		
					69998	Employer	Expense	
						Deductions Clearing		
		<del>                                     </del>	<del>                                     </del>		60000	Coloni O Dan-fit-	Evnores	
					69999	Salary & Benefits	Expense	
						Expense Clearing		
		 E6200				Employee Benefits	Expense	
			F6200			Employee Benefits	Expense	
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				G6200		Employee Benefits	Expense	
					62000	Employee Benefits	Expense	
						Pool		
			F6210			Retirement	Expense	
				00040		TCRS Retirement		
				G6210		1 CRS Retirement	Expense	
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					62101	TCRS Retirement	Expense	
						Teachers	<del>                                     </del>	
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		İ	İ		62102	TCRS Retirement	Expense	
		-	-		62190	TCRS Closed	Expense	
		1	1		02190	Contra	Expense	
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				G6220		ORP Retirement	Expense	
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					62200	ORP Retirement	Expense	
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					62201	401k Matching	Expense	
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					62205	ORP Retirement	Expense	
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					62206	ORP Retirement ING	Expense	
				G6222		Hybrid Plan ETSU	Expense	
					62001	TCRS Hybrid Defined Benefit	Expense	
					62002	TCRS Hybrid Defined Contrib ER	Expense	
					62003	TCRS Stabilization Rate Resrv ER	Expense	
					62090	TCRS Hybrid Contra	Expense	
			F6230			FICA	Expense	
				G6230		FICA	Expense	
					62300	FICA	Expense	
				G6240		Medicare FICA	Expense	
					62400	Medicare FICA	Expense	
			F6250			Group Insurance	Expense	
				G6250		Group Insurance	Expense	
					62500	Group Insurance	Expense	
					62510	HSA Employer Expense	Expense	
					62520	Dental ER Cost	Expense	
					62530	LTD ER Cost	Expense	
					62590	Contra EGOP	Expense	
			F6260			Unemployment	Expense	
				G6260		Compensation Unemployment	Expense	
					62600	Compensation	Expense	
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					Unemployment		
		F6070			Compensation	- Fynanas	
		F6270			Employee Scholarships	Expense	
					Ocholarships		
			G6270		Employee	Evnonce	
			G0270		Scholarships	Expense	
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				62700	Employee	Expense	
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					Controlationspo		
				62710	Empl Scholar PC191	Expense	
				02710	at ETSU	Lxperise	
				62714	Empl Scholar	Expense	
				02711	Employee Audit	Едропос	
					' '		
				62715	Empl Scholar	Expense	
				027.10	NonCredit	Ехропос	
		1		62720	Fee Discount	Expense	
					Spouse Depend		
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				62721	Fee Discount	Expense	
					Spouse Depend		
					TBR		
				62722	Fee Discount	Expense	
					Spouse Depend UT		
				62730	Graduate Assistant	Expense	
					Remission	<u> </u>	
				62731	Tuition Scholars	Expense	
						-	
				62799	Benefits Intra-	Expense	
					University		
		F6280			Compensated	Expense	
					Absences		
			G6820		Compensated	Expense	
					Absences		
ļ		ļ		20555		<u> </u>	
				62880	Compensated	Expense	
					Absences		
		Foods			041 5		
		F6290			Other Employee Benefits	Expense	
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			G6290		Other Employee Benefits	Expense	
					Dellelle		
		-		62910	Professional	Expense	
				02910	Professional Privilege Tax	Expense	
					1 Tivilogo Tax		
				62920	Rec Center Usage	Expense	
				02320	1.00 Deliter Usage	Lybeiise	
		1		62930	OPEB	Expense	
				02000	0. 25	2,751100	
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					62931	OPEB Normal Cost	Expense	
					62932	OPEB UAAL Actives	Expense	
					62933	OPEB UAAL Retirees	Expense	
					62940	On Behalf of	Expense	
						Retirees Expenses		
					62950	Insurance Health Incentives	Expense	
	D7000					Expenditures	Expense	
		E7300				Travel Pool Budget	Expense	
			F7300			Travel	Expense	
				G7300		Travel Budget	Expense	
						3	<u> </u>	
					73000	Travel Budget Pool	Expense	
				G7310		Individual Instate Travel	Expense	
					73110	Individual Instate Travel Prof	Expense	
					73120	Individual Instate Travel Instit	Expense	
						Travel insut		
					73130	Individual Instate Travel Resident	Expense	
				G7320		Individual Out of State or Country	Expense	
					73210	Individual Out of St or Cntry Prof	Expense	
					73211	Employee Procard	Expense	
						Travel		
					73220	Individual Out of St or Cntry Inst	Expense	
					73230	Individual Out of St or Cntry Res	Expense	
				G7330		Teams and Groups Instate	Expense	
					73310		Expense	
					73310		Lybelise	

						Teams and Groups		
					73320	Instate Prof Teams and Groups	Expense	
					73320	Instate Instit	Expense	
						motoro mon		
				G7340		Teams Grps Out of	Expense	
						State Ctry		
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					73410	Teams Grps Out of	Expense	
						State Ctry Prof		
					73420	Teams Grps Out of	Expense	
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				G7350		Visitors Instate	Expense	
					=0=10	)		
					73510	Visitors Instate	Expense	
						Professional		
					72500	Visitors Instate	- Fyneria	
					73520	Visitors Instate Institutional	Expense	
						Institutional		
			-	G7360		Visitors Out of State	Expense	
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					73610	Visitors Out of State	Expense	
						or Ctry Prof		
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					73620	Visitors Out of State	Expense	
						or Ctry Inst		
				G7370		Moving Expenses	Expense	
					70740	Marria a Francisco	<b>F</b>	
					73710	Moving Expenses	Expense	
				G7380		Athletic Recruitment	Expense	
				0,000		Travel	Ехрепос	
					73800	Athletic Recruitment	Expense	
						Travel		
				G7390		Other Travel	Expense	
					73900	Other Travel	Expense	
		F7500				D	F	
		E7500				Departmental Revenues	Expense	
						1/cvcliues		
			F7500			Departmental	Expense	
			' ' ' ' ' '			Revenues	Lybouse	
			<u> </u>	G7500		Departmental	Expense	
						Revenues	<u> </u>	
			<u>L</u>					
					75400	Departmental	Expense	
						Revenues Budget		
						Pool		

					75410	Departmental Revenues	Expense
					75420	Income from Services	Expense
					75430	Commissions and Rebates	Expense
					75440	Student Activity Revenue	Expense
					75450	Intra-University Services	Expense
		E7530				Operating Expenses	Expense
			F7400			Operating Expenses	Expense
				G7400		Operating Expense Budget	Expense
					74000	Operating Expense Budget Pool	Expense
			F7410			Printing Duplic and	Expense
				G7411		Film Process  Printing of Supplies	Expense
					74110	by Institution  Printing of Supplies	Expense
				G7412		by Institution  Printing of Supplies	Expense
				07412	74400	Outside Instit	
					74120	Printing of Supplies Outside Instit	Expense
				G7413		Duplicating and Copy by Institution	Expense
					74130	Duplicating and Copy by Institution	Expense
				G7414		Duplicating and Copy Outside Instit	Expense
					74140	Duplicating and Copy Outside Instit	Expense
				G7415		Film Processing	Expense
					74150	Film Processing	Expense
				G7416			Expense

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						Printing Publications		
					74160	by Instit Printing Publications	Expense	
					74100	by Instit	Ехропос	
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				G7417		Printing Pubs	Expense	
						Outside Instit	·	
					74170	Printing Pubs	Expense	
						Outside Instit		
				G7419		Other Print Duplic	Expense	
						and Film Process		
					74400	011	_	
					74190	Other Print Duplic and Film Process	Expense	
						and Fill Flocess		
			F7420			Communications	Expense	
			F7420			and Shipping Costs	Expense	
						and ompping costs		
			<b> </b>	G7427		Tariffs	Expense	
					74270	Tariffs	Expense	
				G7421		Telephone Local	Expense	
						Charges		
					74210	Instrument Charge	Expense	
				07400		<del>-</del>	_	
				G7422		Telephone Long Distance	Expense	
						Distance		
					74220	Telephone Long	Expense	
					74220	Distance	Схрепзе	
						2.01000		
				G7423		Postal Charges	Expense	
				020				
					74230	Postal Charges	Expense	
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				G7424		Freight and Express	Expense	
						Charges		
					74240	Freight and Express	Expense	
						Charges		
			<u> </u>	07405		O-ble T ! !!	F	
				G7425		Cable Television	Expense	
			<b> </b>		74250	Cable Television	Expense	
					14230	Cable Television	Lybeilge	
				G7426		Telephone	Expense	
				0. 120		Installation		
					74260	Telephone	Expense	
						Installation		
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			G7429		Other Communication Shipping Costs	Expense
				74000		_
				74290	Other Communication Shipping Costs	Expense
				74291	Telephone Cellular	Expense
		F7430			Maint Repairs Services by Others	Expense
			G7431		Equipment Maintenance	Expense
				74310	Equipment Maintenance	Expense
				74311	Equipment Maintenance Contracts	Expense
			G7432		Building Maintenance	Expense
				74320	Building Maintenance	Expense
				74321	Building Maintenance Contracts	Expense
			G7433		Maintenance of Grounds	Expense
				74330	Maintenance of Grounds	Expense
				74331	Maintenance of Grounds Contracts	Expense
			G7439		Other Maintenance and Repairs	Expense
				74390	Other Maintenance and Repairs	Expense
		F7440			Other Professional and Admin Srvs	Expense
			G7440		Other Professional and Admin Srvs	Expense
				74490	Other Professional and Admin Srvs	Expense
				74491	Other Prof Adm Athletic Game Exp	Expense
				74492	Payments to Research Participants	Expense
				74493		Expense
		l	<u> </u>		<u> </u>	

						Gift Cards to		
						Research		
						Participants		
					74494	Prof Adm Serv Data	Expense	
						Proc		
					74495	Meal Plan	Expense	
					74496	Declining Balance	Expense	
						Dining Dollars		
					74497	Taxable Gift Annuity	Expense	
						Payment		
						,		
					74499	Bank Charges -	Expense	
					74400	Cash Reconciliation	Ехрепас	
						Difference		
				G7443		Software		
				G/443		Maintenance	Expense	
						wantenance		
					74400	0.5		
					74430	Software	Expense	
						Maintenance		
ļ			ļ					
				G7444		Consulting Services	Expense	
					74440	Consulting Services	Expense	
					74441	Prof Adm Serv	Expense	
						Temporary		
						. ,		
					74445	Grant Subrecipients	Expense	
					7 - 1 - 1 - 0	Grant Gabroolpichto	Ехропос	
					74446	Program Support	Expense	
					74440	Program Support	Expense	
				0=44=				
				G7445		Medical Services	Expense	
					74450	Medical Services	Expense	
							<del>                                     </del>	
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				G7446		Legal Services	Expense	
							<b>  </b>	
					74460	Legal Services	Expense	
				G7447		Advertising Services	Expense	
				01771		, avoluting out vious		
					74471	Advertising Services	Expense	
					/44/1	Personnel	Expense	
						reisonnei		
							<u> </u>	
					74472	Newspaper Display	Expense	
					74473		Expense	
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					Newspaper Classified		
				74474	Magazines Journals	Expense	
				74475	Radio Advertising	Expense	
				74476	TV Advertising	Expense	
				74478	Electronic	Expense	
					Advertising		
				74479	Advertising Other	Expense	
					/ tave talling out of		
			G7448		Dues and	Expense	
					Subscriptions		
		1	-	74480	Dues and	Expense	
				74400	Subscriptions	Expense	
					·		
				74481	Membership Dues	Expense	
					Accreditation		
			G7450		Professional and	Evnonco	
			G/450		Admin Services	Expense	
				74500	Professional and	Expense	
					Admin Services		
		F7451			Commiss		
		F/451			Supplies	Expense	
			G7451		Supplies	Expense	
				74540	Complian Office		
				74510	Supplies Office	Expense	
				74520	Supplies	Expense	
					Instructional		
		<del>                                     </del>		74504	Com a tile a		
				74521	Supplies Instructional Clinical	Expense	
		†		74525	Lab Supplies	Expense	
		1		74500	Orange the Country of	F	
				74530	Supplies Operational	Expense	
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		†	<u> </u>	74531	Supplies Athletic	Expense	
					Contra		
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				74532	Supplies Apparel Purchases	Expense	
					Fulcilases		
		+	<u> </u>	74533	COVID-19 Supplies	Expense	

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				74534	Supplies Athletics	Expense	
				74540	Supplies Medical	Expense	
				74550	Supplies Bookstore	Expense	
				74551	Supplies Food Service Sodexo	Expense	
				74552	Supplies Food/Refreshments	Expense	
				74553	Supplies Food Procard	Expense	
				74560	Non PO Supplies	Expense	
				74561	Supplies Inventory Variance	Expense	
				74570	Supplies ProCard	Expense	
				74580	Supplies Purchase Order	Expense	
				74585	Supplies PO Grad Faculty Regalia	Expense	
				74595	Supplies PO Sensitive	Expense	
				74596	Supplies Library Periodicals	Expense	
				74597	Supplies Library Database Access	Expense	
				74599	Supplies Other	Expense	
		F7460			Rental and Insurance	Expense	
			G7461		Operating Leases for Real Property	Expense	
				74610	Operating Leases for Building	Expense	
				74611	Operating Leases for Land	Expense	
			G7462		Operating Leases Personal Property	Expense	
				74620		Expense	

					Operating Leases Personal Property		
			G7463		Rentals	Expense	
				74630	Rentals Data Processing	Expense	
					Equipment		
				74631	Rentals Data Processing Software	Expense	
				74632	Rentals Other	Expense	
					Equipment		
				74639	Rentals Other	Expense	
			G7465		Insurance	Expense	
				74650	Insurance	Expense	
			G7466		Capital Leases	Expense	
				74660	Capital Leases	Expense	
		F7470			Awards and Indemnities	Expense	
			G7476		Awards to Employees	Expense	
				74760	Awards to Employees	Expense	
			G7479		Other Awards and Indemnities	Expense	
				7.1700		_	
				74792	Alston Awards	Expense	
				7.1700	Aut 6 B	_	
				74793	Athletics Revenue Share	Expense	
				74700	listual listi va natiti i		
				74790	IntraUniversity Comp Tickets	Expense	
				74791	Other Awards and	Expense	
				14181	Indemnities	Exhelise	
		F7480			Grants and	Expense	
					Subsidies		
			G7481		Grants and Subsidies to Orgs	Expense	
				74810	Grants and	Expense	
					Subsidies to Orgs		

			G7482		Grants and	Expense	
					Subsidies to		
					Individuals		
				74820	Grants and	Expense	
					Subsidies to		
					Individuals		
			G7483		Training Costs for	Expense	
			07 100		Employees	Ехропоо	
					Zimpioyooo		
				74000	Tarababa a Oracla fa	<b>-</b>	
				74830	Training Costs for	Expense	
					Employees		
			G7488		Other Grants and	Expense	
					Subsidies		
				74880	Other Grants and	Expense	
				7 4000	Subsidies	Expense	
					Cabsidies		
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				74881	Game Guarantees	Expense	
						$\vdash$	
		F7490			Other Services and	Expense	
					Expenses		
					,		
	-	1	G7494		Gain or loss on	Evnence	
			G/494			Expense	
					lease termination		
				74940	Gain or loss on	Expense	
					lease termination		
			G7490		Miscellaneous	Expense	
			01400		Unclassified	Ехропос	
					Onolassinea		
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				74980	Other Transfers to or	Expense	
					fm University		
				74981	InKind Expense	Expense	
				74982	Other Services and	Expense	
				74902	Expenses	Expense	
					Expenses		
				74983	Foundation	Expense	
					Entertainment	$\vdash$	
		1		74984	Federal Tax	Expense	
					Expense	, 500	
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		1		74004	Chata Francisis and		
				74991	State Franchise and	Expense	
					Excise Tax		
						<u>                                      </u>	
				74992	Interest on	Expense	
					Underpayment of	<u> </u>	
					Tax		
	1	1		74993	Property Tax	Expense	
				1 4000	Expense	Lybeiise	
					Exhelise		
				74995	Supplier Discounts	Expense	
						$\vdash$	
		1		74996		Expense	

							Foreign Currency		
							Exchange Gain/Loss		
						74997	Residual Funds	Expense	
							Retention		
						74998	Bank and CC Fees	Expense	
						74999	Internal Billing	Expense	
							Expense		
					G7491		Cash Short and	Expense	
							Over		
						74910	Cash Short and	Expense	
							Over		
					G7492		Bad Debts	Expense	
								,	
			<u> </u>	<u> </u>		74920	Bad Debts	Expense	
						74921	Collection Costs non	Expense	
						7-1021	loan Stdt AR	Ехропос	
							10411 01417 111		
					G7493		Gain or loss on	Expense	
					07433		disposal fixed asst	Lxperise	
							diopodal fixed door		
			-	-		74930	Gain or loss on	Evnance	
						74930	disposal fixed asst	Expense	
							disposal lixed assi		
					07400		Lata Darmant	F	
					G7499		Late Payment	Expense	
							Charges		
						= 1000			
						74990	Late Payment	Expense	
							Charges		
			E7510				Utilities and Fuel	Expense	
							Budget Pool		
				F7510			Utilities and Fuel	Expense	
					G7510		Utilities and Fuel	Expense	
]		 	]	1		75100	Utilities and Fuel	Expense	
							Budget Pool		
<u></u>	<u> </u>		<u> </u>	<u> </u>					
					G7519		Utilities and Fuel	Expense	
						75190	Utilities and Fuel	Expense	
			1		G7511		Electricity	Expense	
							<b>_</b>		
						75110	Electricity	Expense	
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			G7513		Natural Gas	Expense	
				75130	Natural Gas	Expense	
				75131	Natural Gas MEAC Reimbursement	Expense	
			G7514		Coal	Expense	
				75140	Coal	Expense	
			G7515		Fuel Oil	Expense	
				75150	Fuel Oil	Expense	
			G7520		Water and Sewage	Expense	
				75120	Water and Sewage	Expense	
		F7520			Motor Vehicle Operation	Expense	
			G7521		Motor Fuel Oil Lubricants	Expense	
				75210	Motor Fuel Oil Lubricants	Expense	
			G7522		Tires and Tubes	Expense	
				75220	Tires and Tubes	Expense	
			G7523		Accessories and Parts	Expense	
				75230	Accessories and Parts	Expense	
			G7524		Repairs by Noninstitutional Agency	Expense	
				75240	Repairs by Noninstitutional Agency	Expense	
			G7529		Other Motor Vehicle Operation	Expense	
				75290	Other Motor Vehicle Operation	Expense	
		F7530			Allocated Charges	Expense	

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				G7531		Prof and Admin Srvs by Instit Dept	Expense	
					75310	Prof and Admin Srvs by Instit Dept	Expense	
					75044		F	
					75311	Prof and Admin Support	Expense	
					75315	Physical Plant Work Orders	Expense	
					75316	Prof Adm Support Auxiliaries	Expense	
				G7532		Data Processing Allocations	Expense	
					75320	Data Processing Allocations	Expense	
				G7533		Renewal and Replacement Charges	Expense	
					75330	Renewal and Replacement Charges	Expense	
				G7534		Prorata Allocations	Expense	
					75340	Prorata Allocations	Expense	
				G7535		Other Allocations	Expense	
					75350	Other Allocations	Expense	
		E7700				Fiduciary Activities Deductions	Expense	
			F7700			Fiduciary Activities Deductions	Expense	
				G7700		Fiduciary Activities Deductions	Expense	
					77000	Payments for Student Orgs	Expense	
					77003	Payments for Participants	Expense	
					77004	Administrative Expense	Expense	
		E7800				Capital Expense Pool Budget	Expense	
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			F7884			Leases	Expense	
				G7884		Leases	Expense	
					78884	Lease	Expense	
					78885	Dell Lease	Expense	
			F7800			Capital Expenditures	Expense	
				G7800		Capital Expense Budget	Expense	
					78000	Capital Expense Budget Pool	Expense	
			F7810			Equipment	Expense	
				G7811		Office Equipment	Expense	
					78110	Office Equipment	Expense	
				G7812		Operational Equipment	Expense	
					78120	Operational Equipment	Expense	
					78125	Motor Vehicles	Expense	
				G7813		Instructional Equipment	Expense	
					78130	Instructional Equipment	Expense	
				G7819		Other Equipment	Expense	
					78190	Other Equipment	Expense	
					78198	Equipment Gift In Kind	Expense	
					78199	Art Gift-In-Kind	Expense	
			F7820			Land	Expense	
				G7820		Other Land Costs	Expense	

				,				
					78290	Other Land Costs	Expense	
					78291	Capital Gift in Kind Land	Expense	
				07004		Dunch as a of Land		
				G7821		Purchase of Land	Expense	
					78210	Purchase of Land	Expense	
				07000		0". D	_	
				G7822		Site Development and Improvement	Expense	
					78220	Site Development and Improvement	Expense	
			F7830			Buildings	Expense	
				G7830		Construction of	Expense	
				G7630		Buildings	Expense	
					78320	Construction of	Expense	
						Buildings		
				G7831		Puchase of Buildings	Expense	
					78310	Puchase of Buildings	Expense	
				G7839		Other Building Costs	Expense	
							_	
					78390	Other Building Costs	Expense	
					78391	Capital Gift In Kind Bldgs	Expense	
					78399	Leasehold Improvements	Expense	
	1		F7840			Improvements and	Evnesse	
			F/04U			Infrastructure	Expense	
				G7841		Parking Lots Streets Walks etc	Expense	
					78410	Parking Lots Streets	Expense	
						walks etc		
				G7842		Utility System Maint Operation	Expense	
					78420	Utility System Maint Operation	Expense	
	<u> </u>							

			G7849		Other Improvements	Expense	
				78490	Other Improvements	Expense	
				70404	One it all Oiff by King I		
				78491	Capital Gift In Kind Improvements	Expense	
		F7850			Library Books and Binding	Expense	
			G7851		Books	Expense	
				78510	Books	Expense	
				78511	Books Standing Order	Expense	
			G7852		Periodicals	Expense	
				78520	Periodicals	Expense	
			G7853		Binding	Expense	
				78530	Binding	Expense	
			G7854		Films	Expense	
				78540	Films	Expense	
			G7855		Microform	Expense	
				78550	Microform	Expense	
			G7858		Other Library	Expense	
				78580	Other Library	Expense	$\overline{}$
				78582	Video Media	Expense	-
				78583	Capital Gift In Kind	Expense	-
		F7860			Capitalized Software	Expense	-
			G7860		Capitalized Software	Expense	

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					78610	Capitalized Software	Expense	
			F7875			Intangible Lease Assets	Expense	
						ASSEIS		
				G7875		Intangible Lease	Expense	
				0/0/3		Assets	Lxperise	
						7.000.0		
					78750	Intangible Lease	Expense	
						Ässets		
			F7889			SBITAs	Expense	
				G7889		SBITAs	Expense	
		<u> </u>			70000	ODITA -		
					78890	SBITAs	Expense	
		E7970				Scholarships and	Expense	
		L1310				Fellowships Pool	Lxperise	
			F7900			Scholarships and	Expense	
						Fellowships		
						·		
				G7900		Scholarships and	Expense	
						Fellow Budget		
					79000	Scholarships and	Expense	
						Fellow Budget Pool		
			F7970			Scholarships and	Expense	
						Fellowships		
				G7971		Cahalanahina		
				G/9/1		Scholarships	Expense	
					79710	Scholarships APS	Expense	
					70710	Contolaroriipo 7 ti C	Ехропос	
					79711	Scholarships Staff	Expense	
	<del></del>				79712	Scholarships	Expense	
							<u> </u>	
					79713	Performance Out of	Expense	
						State Waivers		
		1			70744	Oahala Iti-		
					79714	Scholarships NonPerformance	Expense	
						APS		
					79715	Employee	Expense	
					13113	Educational	LAPOIISE	
						Reimbursement		
					79716	Housing	Expense	
						Employment Checks		
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					79717	Academic Affairs MicroGrant	Expense	
					79718	Scholarships - Books	Expense	
				G7972		Fellowships	Expense	
					79720	Fellowships	Expense	
				G7973		Athletic Scholarships	Expense	
					79730	Athletic Scholarships	Expense	
					79731	Athletic Scholarships Contra	Expense	
					79732	Athletic Scholarships Summer	Expense	
	E	7980				Grant Related Expense Items	Expense	
			F7980			Grant Related Expense Items	Expense	
				G7980		Indirect Cost Expense	Expense	
					79800	Indirect Cost Expense	Expense	
	E	7990				Other Nonoperating Expense Items	Expense	
			F7990			Other Nonoperating Expense Items	Expense	
				G7988		Interest on Capital Asset Debt	Expense	
					79880	Interest on Capital Asset Debt	Expense	
					79881	Interest on NON Capital Asset Debt	Expense	
					79882	Lease Interest Expense	Expense	
				G7990		Bond Issuance Cost	Expense	
					79900	Bond Issuance Cost	Expense	
				G7992		Other Capital	Expense	

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					79920	Other Costs Trustee Fees	Expense	
					79929	Capital Expense	Expense	
		E700/				-	Evnense	
		L7 994				Deductions	Схрепзе	
			F7994			Loan Fund Deductions	Expense	
				G7994		Loan Fund Deductions	Expense	
					79945	P&I Canc-Teach- Other	Expense	
					79950	P&I Canc- Death/Disability	Expense	
					79953	P&I Cxl disability VA Determination	Expense	
					79961	P and I Nurse Med Tech	Expense	
					79972	Total P and I Write Offs	Expense	
					79973	Total P and I Assigned	Expense	
					79978	Total Bad Debt Exp	Expense	
					79980	Total Collection Expense	Expense	
					79985	Total Other Loan Fund Deductions	Expense	
		E7A00				Depreciation Expense	Expense	
			F7A00			Depreciation Expense	Expense	
				G7A10		Equipment Depreciation	Expense	
					7A100	Equipment Depreciation	Expense	
				G7A20		Buildings Depreciation	Expense	
					7A200	Buildings Depreciation	Expense	
			E7994  E7904  E700	F7994  F7904	F7994 G7994 G7994 G7A10 G7A10	E7994  E7994  F7994  G7994  F79950  F79950  F79961  F79972  F79973  F79973  F79978  F7400  F7A00  G7A10  G7A20	Fees	Fees

				G7A30		Improve and Infrastructure Deprec	Expense
					7A300	Improve and Infrastructure Deprec	Expense
				G7A40		Library Holdings Depreciation	Expense
					7A400	Library Holdings Depreciation	Expense
				G7A50		Software Amortization	Expense
					7A500	Software Amortization	Expense
				G7A60		Lease Asset Amortization	Expense
					7A600	Lease Asset	Expense
				G7A70		Amortization  Lease Building	Expense
					7A700	Amortization	
						Land Depreciation	Expense
					7A740	Lease Building Amortization	Expense
				G7A80		SBITA Amortization	Expense
					7A780	SBITA Amortization	Expense
					7A800	Art Depreciation	Expense
	D7999					Conversion Expense	Expense
		E7999				Conversion Expense	Expense
			F7999			Conversion Expense	Expense
				G7999		Conversion Expense	Expense
					79999	Conversion Expense	Expense
	D8000					Transfers Out	Expense
		E8000				Transfers Out	Expense
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	1		1		I	I	
			F8000			Other Transfers Out	Expense
				G8000		Other Transfers Out	Expense
					80000	Other Transfers Out	Expense
			F8100			Mandatory Transfers Out	Expense
				G8120		Renewal and Replacements	Expense
					81200	Renewal and Replacements	Expense
				G8130		Loan Fund Matching	Expense
					81300	Loan Fund Matching	Expense
			F8200			Nonmandatory Transfers Out	Expense
				G8210		Transfers to Unexpended Plant	Expense
					82100	Transfers to Unexpended Plant	Expense
				G8220		Transfers to Renew and Replace	Expense
					82200	Transfers to Renew and Replace	Expense
				G8230		Transfers to Other Funds	Expense
					82300	Transfers to Other Funds	Expense
					82310	Transfer to Unrestricted	Expense
					82315	Transfer to Restricted	Expense
					82320	Transfer to Loan Fund	Expense
					82325	Transfers to Endowment	Expense
					82330	Transfers to Retire of Indebtedness	Expense
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					82375	Intrafund Transfers Out	Expense	
					82380	Transfer to Reserves	Expense	_
	D9000					Fund Additions and Transfers	Revenue	
		E9500				Fund Additions	Revenue	
			F9500			Fund Additions	Revenue	
				G9500		Fund Additions	Revenue	_
					94510	Current Funds	Revenue	
					94520	Restricted Funds	Revenue	
					94525	Contribution from US Government	Revenue	
					94527	Addition to Permanent Endowment	Revenue	
					94530	Unexpended Funds	Revenue	_
					94540	Renewal and Replacement	Revenue	
					94550	Retirement of Indebtedness	Revenue	
					94560	Investment in Plant	Revenue	
					94630	Equipment Usage Charge	Revenue	
					94640	TSSBA Borrowing	Revenue	
					94650	Other Borrowing	Revenue	-
					94660	Principal Collected	Revenue	-
					94670	Bond Prem Disc Amortization	Revenue	
					94680	Bond Refunding Amortization	Revenue	-
					94690	Other Additions	Revenue	

					94691	Tsf Alloc Unallocated Balance	Revenue	
					94692	Prior Period Adjustment	Revenue	
					94693	Contributions from Student Orgs	Revenue	
					94694	Contributions from Foundations	Revenue	
					94695	Contributions from	Revenue	
					94696	Fac-Staff Orgs  Contributions from	Revenue	
					94697	Participants Other Contributions	Revenue	
					94698	Net Inc(dec) in FV of Investments	Revenue	
					94699	Interest Dividends Other	Revenue	
					94700	Realized gain(loss)on Sale of Inves	Revenue	
					94701	Investment Activity Costs	Revenue	
					94702	Securities Lending Costs	Revenue	
		E9600				Fund Deductions	Expense	
			F9600			Fund Deductions	Expense	
				G9600		Fund Deductions	Expense	
					95410	Capitalized Expended for Plant	Expense	
					95420	Disposal or Sale of Assets	Expense	
					95430	Cumulative Chg in	Expense	
					95510	Acct Principle Principal Payments	Expense	
					95520	for LT Debt  Principal Payments	Expense	
					00020	for Cap Leases	Σλροπου	

			95530	Incr or Decr Designated Allocations	Expense	
			95550	Increase in Indebtedness	Expense	
			95570	Bond Prem Disc Amortization	Expense	
			95580	Bond Refunding Amortization	Expense	
			95690	Other Fund Deductions	Expense	
			95691	Payments for Student Orgs	Expense	
			95692	Payments for Foundations	Expense	
			95693	Payments for Fac- Staff Orgs	Expense	
			95694	Payments for Participants	Expense	
			95695	Admin Expense	Expense	
			95696	Beneficiary Payments	Expense	