

Internal Acct Type	Acct Code	Description / Title	Legacy (FRS) Acct Value
	11A	Noncurrent Cash and Cash Equiv	
	11B	Deposit with Trustees	
Asset	110	Cash and Cash Equivalents	
10	1100	Cash	
	11000	Claim on Cash	1100
	11010	Cash in Bank	
	11050	Payroll Cash in Bank	
	1120	Cash in Savings	
	11200	Cash in Savings	1120
	1130	Petty Cash and Change Funds	
	11300	Petty Cash Business Office Cashiers	1130
	11301	Petty Cash Admissions	1127
	11302	Petty Cash Athletics	1133
	11303	Petty Cash Bookstore	1135
	11304	Petty Cash Extended Education	1129
	11305	Petty Cash Fort Campbell Center	1134
	11306	Petty Cash Housing Office	1137
	11307	Petty Cash Library	1131
	11308	Petty Cash Printing	1132
	11309	Petty Cash Public Safety	1136
	11310	Petty Cash Tennis Center	1138
	11311	Petty Cash Theatre	1139
	1140	Cash on Deposit With Others	
	11400	Cash on Deposit With Others	1140
	1150	Local Government Investment Pool	
	11500	Local Government Investment Pool	1216
	1190	Other Cash	
	11900	Other Cash	1190
	11910	Univ Advancement Cash Clearing	1195
	11920	Univ Advancement Gift in Kind Clrg	1196
	11930	Univ Advancement Cash Clearing Fdn	
	12A	Noncurrent Investments	
	120	Investments	
	1200	US Government Securities	
	12000	US Government Securities	
	1210	Corporate Stocks	
	12100	Corporate Stocks	
	1220	Corporate Bonds	
	12200	Corporate Bonds	
	1240	Commercial Paper	
	12400	Commercial Paper	
	1250	Equity Mutual Funds	
	12510	Common Fund Investments	1250
	12520	Bank of America Investments	1264
	12530	AmSouth Investments	1255
	12540	Investment in Pool CF	
	12550	Investment in Pool BOA	1262
	1260	Bond Mutual Funds	
	12600	Bond Mutual Funds	
	1270	Certificates of Deposit	
	12701	Cert of Deposit AmSouth	1213
	12702	Cert of Deposit Bank of America	1215
	12703	Cert of Deposit Farmers and Merch	1214
	12704	Cert of Deposit First Federal	1220
	12706	Cert of Deposit Regions	1222
	1290	Other Investments	
	12910	Other Investments Non Current	1290
	12920	Marketable Security NonGovt	1260

12930	Othr Investments Insurance Policies	1292
12940	Equity Investments	1270
13A	Noncurrent Receivables	
130	Receivables	
1300	Appropriation Receivable	
13001	Appropriation Receivable	1301
1310	Notes Receivable	
13110	Notes Receivable	1310
1320	Student Receivables	
13200	Student Receivables Fees and Chgs	1320
13210	Student Rec Third Party Billing	1324
13220	Student Receivable Installment Plan	
13225	Student Rec Install Plan Principal	
13230	Accounts Receivable Returned Checks	
13235	Returned Check Clearing	
13250	Estimated Financial Aid	1325
13280	Student Check Clearing	1328
1330	Nonstudent Receivables	
13300	Nonstudent Receivables	1330
1340	Grant and Contract Receivables	
13400	Grant and Contract Receivables	
13410	Total Grant or Contract Award	1341
13411	Grant or Contract Expended	1342
13412	Grant or Contract Available	1340
1350	Travel Advance Receivables	
13500	Travel Advance Receivables	
1380	Other Receivables	
13800	Other Receivables	1390
1390	Allowance for Doubtful Accounts	
13901	Allow for Doubtful Accts Students	1329
13902	Allow for Doubtful Accts NonStudent	1339
140	Loan Receivables	
1400	Loan Receivables	
14001	Loan Receivables Principal	1401
14010	Loan Receivables Principal	1410
14015	Loan Payments Not Applied ACS	1415
14020	Loan Principal Payments Collected	1420
14028	Loan Principal Assigned to U S Govt	1428
14030	Principal Cancelled Bankruptcy	1452
14040	Principal Cancelled Death	1450
14050	Principal Cancelled Disability	1451
14060	Principal Cancelled Early Intervent	1458
14070	Prin Cancelled Law Enfrcmnt aftr 73	1456
14080	Prin Cancelled Military Prior 72	1453
14081	Prin Cancelled Military Aftr Jul 72	1455
14090	Prin Cancelled NursMed Tech 15 perc	1444
14091	Prin Cancelled NursMed Tech 20 perc	1445
14092	Prin Cancelled NursMed Tech 30 perc	1446
14100	Principal Cancelled Tching 10 perc	1430
14101	Principal Cancelled Tching 15 perc	1431
14110	Princ Cancelled Prior 73 10 perc	1440
14111	Prin Canc Tching 73 Nurs 15 perc	1441
14112	Prin Canc Tching 73 Nurs 20 perc	1442
14113	Prin Canc Tching 73 Nurs 30 perc	1443
14120	Prin Canc Tching Math Sci ForLang	1457
14150	Principal Adjusted Bad Debt Expense	1454
14991	Allowance for Doubtful Accounts	1419
150	Inventories	
1500	Inventories	
15010	Inventory Central Supply	1516

15020	Inventory Computer Equipment	1518
15030	Inventory Copier Supplies	1522
15040	Inventory Fuel	1515
15050	Inventory Gas	1510
15060	Inventory Plant Supply	1517
15070	Inventory Postage Stamps	1514
160	Prepaid Exp and Deferred Charges	
1600	Prepaid Expense	
16000	Prepaid Expense	1640
1610	Deferred Charges	
16100	Deferred Charges	
1640	Suspense	
16400	Suspense	1600
1650	Clearing Accounts	
16500	Payroll Clearing	1610
16510	Direct Deposit Clearing	1621
16550	Other Clearing	1620
16552	Claim Clearing	1630
16599	Interchart Transaction Clearing	
1660	Default Accounts	
16600	Payroll Default	1650
16650	Benefit Default	1651
1690	Other Prepaid Exp Deferred Charges	
16901	Deferred Salary Summer	1652
16902	Deferred Benefits Summer	1653
16903	Deferred Salary Accrued Payroll	1655
16904	Salary Payback	1656
16940	Deferred Charges	1670
16990	Other Prepaid Exp Deferred Charges	1690
17A	Noncurrent Pledges Receivable	
170	Pledges Receivable	
1700	Pledges Receivable	
17000	Pledges Receivable	
17050	Allow for Doubtful Accts Pldgs Rec	
171	Capital Assets	
1710	Land	
17100	Land	1710
1720	Improvements and Infrastructure	
17200	Improvements and Infrastructure	1720
1729	Accum Deprec for Improve and Infrs	
17299	Accum Deprec for Improve and Infrs	
1730	Buildings	
17300	Buildings	1730
1739	Accumulated Deprec for Buildings	
17399	Accumulated Deprec for Buildings	
1740	Equipment	
17400	Equipment	1740
1749	Accumulated Deprec for Equipment	
17499	Accumulated Deprec for Equipment	
1750	Library Holdings	
17500	Library Books	1750
17510	Other Library Holdings	1780
1759	Accumd Deprec for Library Holdings	
17599	Accumd Deprec for Library Holdings	
1760	Software	
17600	Software	
1769	Accum Amortization for Software	
17699	Accum Amortization for Software	
1770	Construction in Progress	
17700	Construction in Progress	1770

	18A	Noncurrent Other Assets	
	180	Other Assets	
	1800	Other Assets	
	18000	Other Assets	1790
	190	Accrued Interest Receivable	
	1900	Accrued Interest Receivable	
	19000	Accrued Interest Receivable	1815
Liabilities	210	Accounts Payable	
20	2100	Accounts Payable	
	21000	Accounts Payable	2100
	21105	Prior Year Accounts Payable	2105
	21110	Accounts Payable Vendors	2110
	21200	Sales Tax Payable	2120
	21210	Unemployment Compensation Payable	2145
	21300	Other Payables	2130
	21310	Meal Plan	2150
	21340	Unapplied Installments	
	21350	Unapplied Payments	
	21360	Unapplied Financial Aid	2155
	21370	Unapplied Exemptions	
	21380	Unposted Refunds	
	22A	Noncurrent Accrued Liabilities	
	220	Accrued Liabilities	
	2200	Payroll Withholdings	
	22000	Payroll Withholdings	
	22001	FICA Deduct	2200
	22003	FICA Disputed	2201
	22005	FICA MED Deduct	2205
	22100	Federal Withholding Tax	2210
	22201	Health Single Non Sheltered	2221
	22202	Health Single Sheltered	2222
	22203	Health FamilyNon Sheltered	2223
	22204	Health Family Sheltered	2224
	22205	Health Split Non Sheltered	2225
	22206	Health Split Sheltered	2226
	22207	Earned Income Credit	2230
	22208	Community Shares	2231
	22209	Combined Health Appeal	2232
	22210	Dental Insurance Prepaid 1	2237
	22211	Dental Insurance Prepaid 2	2238
	22212	Dental PDO	2239
	22213	Group Insurance	2240
	22301	Flexible Benefits Plan	2241
	22302	Perma Plan	2243
	22303	Prop Opt Accidental	2244
	22304	American Family Life	2245
	22305	Provident Ltd	2246
	22306	Mutual of Omaha Ltd	2247
	22307	Universal Life Provident	2248
	22308	Term Life Provident	2249
	22309	Savings Bonds	2250
	22310	Savings Direct Deposit	2251
	22311	Checking Direct Deposit	2252
	22312	Metlife Investors Group	2253
	22313	Metlife Repay	2254
	22314	Universal Life Spouse	2255
	22315	Smith Barney	2256

22316	MedAmerica LTC	2257
22317	BEST Prepaid Tuition	2259
22318	Prudential Life Insurance	2260
22319	TIAA CREF	2261
22320	TIAA CREF Supp	2262
22321	Shenandoah	2263
22322	Equitable	2264
22323	Mutual of NY	2265
22324	Metropolitan	2266
22325	Travelers	2267
22326	Craddock Gilley	2268
22327	New York Life	2269
22328	IDS	2270
22329	VALIC	2271
22330	USAA	2272
22331	ITT Hartford	2273
22332	Northern Life Insurance	2274
22333	Great Southern Life Insurance	2275
22334	Aetna Life Insurance and Ann	2276
22335	IDEX	2277
22336	Tower Club	2278
22337	TSEA	2280
22338	Levy Garnishments	2281
22339	Educators Credit Union	2282
22340	TEA NEA	2283
22341	United Way	2284
22342	APSU Govs Club	2285
22343	APSU Alumni Association	2286
22344	APSU Foundation	2287
22345	University Scholars Fund	2289
22346	Motor Pool	2290
22347	Season Tickets	2291
22348	Rent APSU	2292
22349	Miller Fund	2293
22350	Perkins NDSL	2294
22351	Graduate Assistant Payroll Deduct	2295
22352	APSU Accounts Receivable	2296
22353	Chairs of Excellence	2297
22401	Payroll Advances	2298
2300	Payroll Tax Pay Employers Share	
23000	Payroll Tax Pay Employers Share	
23001	FICA Benefit	2300
23005	FICA MED Benefit	2305
23202	Benefit Health Single	2341
23204	Benefit Health Family	2342
23206	Benefit Health Split	2343
23213	Group Insurance	2340
23301	Maintenance Housing	2324
23302	VALIC Retirement	2325
23304	Aetna Retirement	2326
23305	Metlife Match	2339
23501	TCRS NonTeacher	2320
23502	TCRS Teacher	2321
23503	TCRS No FICA	2323
23504	TIAA	2322
2400	Accrued Payroll Salary	
24000	Accrued Payroll	2410

2420	Accrued Benefits	
24200	Accrued Benefits	2430
2430	Accrued Interest	
24300	Accrued Interest	
2490	Other Accrued Liabilities	
24900	Other Accruals	2440
250	Deposits	
2500	Student Deposits	
25000	Student Deposits	
25010	Housing Deposits	2510
25050	Unapplied Deposits	
2540	Other Deposits	
25400	Other Deposits	
25405	Library Deposits	2540
25410	LRC Library Deposits	2541
26A	Current Portion Long Term Debt	
260	Long Term Debt	
2600	Notes Payable	
26000	Notes Payable	2610
2620	Bonds Payable	
26200	Bonds Payable	2620
26203	Bonds Payable Dorm R	2621
26206	Bonds Pay DS Reserve	2622
26209	Bonds Pay Unspent Pr	2623
2630	Commercial Paper Payable	
26300	Commercial Paper Payable	2615
2640	Loans Payable	
26400	Loans Payable	
2650	Other Long Term Debt	
26500	Other Long Term Debt	2690
27A	Noncurrent Due to Grantors	
270	Due to Grantors	
2700	Due to Grantors	
27000	Due to Grantors	
28A	Noncurrent Deferred Revenue	
280	Deferred Revenue	
2800	Deferred Revenue	
28000	Def Rev Reg UG	2450
28002	Def Rev Reg G	2451
28004	Def Rev OS Fees	2452
28006	Def Rev Debt Service	2453
28008	Def Rev Off Campus UG	2454
28010	Def Rev Off Campus G	2455
28012	Def Rev CEU Fees	2456
28014	Def Rev FCC Fees	2457
28016	Def Rev Music Fees	2458
28018	Def Rev Dorm Rent	2459
28020	Def Rev Tech Access	2460
28022	Def Rev Late Reg Fee	2461
28024	Def Rev Ath Tkt Sales	2462
28026	Def Rev P O Box Rent	2463
28028	Def Rev Stu Actv Fee	2464
28030	Def Rev SGA Fees	2465
28032	Def Rev Facility Use	2466
28034	Def Rev RODP UG	2467
28036	Def Rev RODP Grad	2468
28038	Def Rev Mens BB Camp	2469

	28040	Def Rev Nurs Clinc SK	2470
	28042	Def Rev Sci Consumables	2471
	28044	Def Rev Business Fee	2472
	28046	Def Rev Altern Prog	2473
	28048	Def Rev Ath Ins	2474
	28050	Def Rev P O Contract	2475
	28052	Def Rev Ex Dev Prog	2476
	28054	Def Rev Restricted	2477
	28056	Def Rev Child Care Center	2478
	28058	Def Rev Intensive En	2479
	28060	Def Rev Parking	2480
	28062	Def Rev Rent Inst Pr	2481
	29A	Noncurrent Compensated Absences	
	290	Compensated Absences	
	2900	Compensated Absences	
	29000	Compensated Absences	2580
	2A0	Accrued Interest Payable	
	2A00	Accrued Interest Payable	
	29100	Accrued Interest Payable	2420
	2BA	Noncurrent Other Liabilities	
	2B0	Other Liabilities	
	2B00	Other Liabilities	
	29200	Other Liabilities	2550
	29210	EFT Loans Not Disb	2570
	29230	US Government Grant Refundable	2890
	2C0	Deposits Held in Custody for Others	
	2C00	Deposits Held in Custody for Others	
	29300	Deposits Held in Custody for Others	
	29399	Pre Banner Liability	
Control	310	Control Accounts	
30	3011	Revenue Control	
	3012	Prior Year Revenue Control	
	3013	Budgeted Revenue Control	
	3014	Prior Yr Budgeted Revenue Control	
	3021	Expenditure Control	
	3022	Prior Year Expenditure Control	
	3023	Budgeted Expenditure Control	
	3024	PY Budgeted Expenditure Control	
	3031	Transfer Control	
	3032	Prior Yr Transfer Control	
	3033	Budgeted Transfer Control	
	3034	Prior Yr Budgeted Transfer Control	
	3041	Encumbrance Control	
	3042	Prior Yr Encumbrance Control	
	3043	Reserve for Encumbrances	
	3044	PY Reserve for Encumbrance Ctl	
	3048	Reservation Control	
	3049	Reserve for Reservations	
	3051	Budgeted Change to Net Assets	
	3052	PY Budgeted Change Net Assets Ctl	
Fund Bal	400	Invested in Capital Assets Net	
40	410	Restricted Net Assets	
	4100	Restricted Non Expendable	
	41100	Scholarships and Fellowships	
	41200	Research	
	41250	Instructional Department Uses	
	41300	Other	
	4200	Restricted Expendable	

	42100	Scholarships and Fellowships	
	42200	Research	
	42300	Instructional Department Uses	
	42400	Loans	
	42500	Capital Projects	
	42600	Debt Service	
	42700	Other	
	490	Unrestricted Net Assets	
Revenue	510	Mandatory Fees	
50	5100	In State Tuition	
	5100A	In State Tuition for Regular Term	
	51000	In State Tuition for Regular Term	
	51001	In State Tuit Fall On Campus	0111
	51003	In State Tuit Fall I FCC	0113
	51004	In State Tuit Fall II FCC	0114
	51005	In State Tuit Spring On Campus	0115
	51007	In State Tuit Spring I FCC	0117
	51008	In State Tuit Spring II FCC	0124
	5100B	In State Tuition for Summer Term	
	51020	In State Tuition for Summer Term	
	51021	In State Tuit Full Summer On Camp	0121
	51022	In State Tuit Summer I On Camp	0122
	51023	In State Tuit Summer II On Camp	0123
	5100C	In State Tuition for RODP	
	51031	In State Tuit Fall RODP	0118
	51032	In State Tuit Spring RODP	0119
	51033	In State Tuit Summer RODP	0126
	5105	Out of State Tuition	
	5105A	Out of State Tuition for Reg Term	
	51050	Out of State Tuition for Reg Term	
	51051	Out of State Tuit Fall On Campus	
	51053	Out of State Tuit Fall I FCC	
	51054	Out of State Tuit Fall II FCC	
	51055	Out of State Tuit Spring On Campus	
	51057	Out State Tuit Spring I FCC	
	51058	Out State Tuit Spring II FCC	
	5105B	Out of State Tuition for Sum Term	
	51060	Out of State Tuition for Summer Trm	
	51061	Out of State Tuit Full Smr OnCamp	
	51062	Out of State Tuit Smr I OnCamp	
	51063	Out of State Tuit Summer II OnCamp	
	5105C	Out of State Tuition for RODP	
	51071	Out of State Tuit Fall RODP	
	51072	Out of State Tuit Spring RODP	
	51073	Out of State Tuit Summer RODP	
	5110	Debt Service Fees	
	5110A	Debt Service Fees	
	51100	Debt Service Fees	0200
	5115	General Access Fees	
	5115A	General Access Fees	
	51150	General Access Fees	0204
	5120	Technology Access Fees	
	5120A	Technology Access Fees	
	51200	Technology Access Fees	0203
	51201	Technology Access Fees FCC	0237
	5125	Student Activity Fees	
	5125A	Student Activity Fees	

51250	Student Activity Fees	0231
51251	Student Activity Fees Transfer	0235
51252	SGA Fee	0238
51253	SGA Fee Transfer	0239
51254	Information Technology Fee Trans	0232
51255	Health Service Fee Transfer	0234
5131	Facilities Fee	
5131A	Facilities Fee	
51311	Facilities Fee	
515	Nonmandatory Fees	
5150	Institution Online Course Fees	
5150A	Institution Online Course Fees	
51500	Institution Online Course Fees	0208
5155	RODP Fees	
5155A	RODP Fees	
51550	RODP Online Course Fees	0236
5160	CEU Student Fees	
5160A	CEU Student Fees	
51600	CEU Student Fees	
51610	Reg Fees Non Credit	0180
51612	Reg Fees Sch Arts	0181
51614	CE Reg Contract CL	0182
51616	CE Test Revenue	0183
51618	Gift Cert Rev TBDIST	0184
51620	Intensive Engl NC	0185
51622	Defensive Driving	0186
51624	OnLine NonCredit	0187
51626	Motorcycle Rider Rev	0188
51628	Video Conf Rev	0189
51630	ROCE Maintenance Fee	0191
51632	ROCE Online Fees	0192
51634	ROCE OutState Fees	0193
5165	Specialized Academic Course Fees	
5165A	Specialized Academic Course Fees	
51650	Specialized Academic Course Fees	
51651	Lab and Music Campus	0201
51653	Lab Fees FCC	0202
51655	Nurs Clinical Skills	0205
51657	Science Consumables	0206
51659	Business Course Fee	0207
5170	Application Fees	
5170A	Application Fees	
51700	Application Fees	0213
5175	Late Registration Fees	
5175A	Late Registration Fees	
51750	Late Registration Fees	0214
5180	Other Nonmandatory Fees	
5180A	Other Nonmandatory Fees	
51800	Other Nonmandatory Fees	
51810	Graduation Fees	0211
51812	I D Fees	0215
51814	Proficiency Testing	0217
51816	Executive Development Program	0218
51818	Library Fines	0222
51820	Bad Check Fines	0223
51822	Deferred Service Fee	0225
51824	Late Payment Fee	0226

51826	New Student Fee	0735
520	State Appropriation	
5200	State Appropriation	
5200A	State Appropriation for Operations	
52000	State Appropriation for Operations	0260
5200B	State Appropriation for Capital	
52010	State Appropriation for Capital	4010
5D1	Nonoperating Grants and Contracts	
5E1	Capital Grants and Gifts	
530	Federal Grants and Contracts	
5300	Federal Grants and Contracts	
5300A	Federal Grants and Contracts	
53000	Federal Grants and Contracts	0300
53001	Pell Admin Allowance	0301
5300B	Indirect Cost Recovery	
53500	Indirect Cost Recovery Federal	0390
540	State Grants and Contracts	
5400	State Grants and Contracts	
5400A	State Grants and Contracts	
54000	State Grants and Contracts	0360
5400B	Indirect Cost Recovery	
54500	Indirect Cost Recovery State	
550	Local Grants and Contracts	
5500	Local Grants and Contracts	
5500A	Local Grants and Contracts	
55000	Local Grants and Contracts	0370
5500B	Indirect Cost Recovery	
55500	Indirect Cost Recovery Local	
560	Private Grants and Contracts	
5600	Private Grants and Contracts	
5600A	Private Grants and Contracts	
56000	Private Grants and Contracts	0380
5600B	Indirect Cost Recovery	
56500	Indirect Cost Recovery Private	
5F1	Additions to Permanent Endowments	
5G1	Operating Gifts	
570	Private Gifts	
5700	Private Gifts	
5700A	Private Cash Gifts	
57010	Private Cash Gifts	
57011	Private Cash Gifts SFA	4130
57012	Private Cash Gifts Other	4140
57013	Private Endowment Gifts	
5700B	Private Inkind Gifts	
57500	Private Inkind Gifts	
57501	Private Gifts InKind Other	4145
5700C	Private Noncash Gifts	
57700	Private Noncash Gifts	
580	Sales and Services of Edu Act	
5800	Intercollegiate Athletics	
5800A	Ticket Sales	
58000	Game Event Taxable Ticket Sales	
58010	Athletic Ticket Sales Individual	0610
58020	Athletic Ticket Sales Season	0617
58030	Complimentary Tickets	0611
58050	Game Event Nontaxable Ticket Sales	
5800B	Game Guarantees	

58100	Game Guarantees	0612
5800C	Conference Distributions	
58150	Conference Distributions	0616
58160	OVC and NCAA Conference Inc	0629
5800D	Radio TV Special Event Revenues	
58200	Radio TV Special Event Revenues	
58205	Pay to Listen	0634
5800E	Other Collegiate Athletics	
58250	Other Collegiate Athletics	
58255	Programs	0613
58260	Concessions	0626
5800F	Student Athletic Fees	
58349	Student Athletic Fees	0639
5810	Child Care Centers	
5810A	Child Care Centers	
58350	Child Care Centers	0689
5820	Other Sales and Services of Edu Act	
5820A	Other Sales and Services of Edu Act	
58360	Other Sales and Services of Edu Act	0740
58370	Produce	0681
58380	Livestock	0682
58390	Tennis Center Memberships	0691
58400	Tennis Center Court Fees	0692
58410	Tennis Center League Fees	0696
58420	Other Ticket Sales	
58430	Taxable Revenue	7113
58450	Health Services	
5H1	Nonoperating Other Revenue Sources	
5J1	Other Capital Revenue	
590	Other Sources	
5900	Other Sources	
5900A	Other Sources	
58500	Other Sources	
58502	Rent Real Property	0701
58504	VA Reporting Fee	0703
58506	Salvage	0706
58508	Federal Reimbursement NDSL Canc	0707
58510	Rent Parking Space	0709
58512	Career Guidance	0723
58514	Parking Decals Student	0731
58516	Parking Decals Faculty and Staff	0734
58518	Traffic Fines	0732
58520	Licensing Fee	0741
58522	Agency Receipts	0900
58524	Facility Rentals	
58525	Recycling	
58527	Interest	0712
58799	Other Income	
5A0	Investment Income	
5A00	Investment Income	
5A00A	Investment Income	
58800	Investment Income	
58801	Investment Income Interest	0711
58802	Investment Income Dividends	4330
58803	Investment Income Interest Chairs	4312
58804	Reinvested Earnings	4345
58809	Investment Income Other	4390

5A00B	Investment Expense	
58810	Investment Expense	
5A00C	Realized Gains and Losses	
58820	Realized Gains and Losses	4360
5A00D	Unrealized Gains and Losses	
58830	Change in Market Value	4361
58839	Spending Formula Variance Trnsfr	
5B0	Loan Fund Additions	
5B00	Loan Fund Additions	
5B00A	Loan Fund Additions	
58900	Loan Fund Additions	
58902	Fed Contr PR93 90 perc	4410
58904	Fed Cont 9394 85 perc	4415
58906	Fed Contr 94 On 75 perc	4416
58908	APSU Contr PR93 10 perc	4420
58910	Repay or Can NDSL Pr72	4422
58912	Nursing Repay or Cancel	4423
58914	APSU Contr 9394 15 perc	4425
58916	APSU Contr 94 On 25 perc	4426
58918	Instit Overmatch	4430
58920	Int Income Loans	4441
58922	Accrued Interest	4442
58924	NOW Int Income	4443
58926	Other Loan Fund Add	4490
58928	NDSL Perkins Late Chg	4495
58930	Perkins Loan Chg Exp	4496
5C1	Bookstore	
5C10	Bookstore	
5C10A	Bookstore	
59000	Book and Supply Store	
59001	Book and Supply Store Contract	0804
5C2	Food Service	
5C20	Food Service	
5C20A	Food Service	
59100	Food Service	
59101	Food Service Contract	0820
5C3	Housing	
5C30	Housing	
5C30A	Housing	
59200	Housing	
59205	Residence Halls Rent	0840
59210	Apartments Rent	0841
59213	Special Group Rent	0842
59215	Forfeited Deposits	0843
59225	Service Fee Deferred Payment	0846
59230	Other Housing	0847
5C5	Vending	
5C50	Vending	
5C50A	Vending	
59400	Vending	
59401	Vending Revenue	0890
5C6	Wellness Facility	
5C60	Wellness Facility	
5C60A	Wellness Facility	
59550	Wellness Facility	
59551	Fitness Center Fee	0770
5C7	Telecommunications	

	5C70	Telecommunications	
	5C70A	Telecommunications	
	59600	Telecommunications	
	59601	Long Distance Resale	0848
	5C8	Post Office	
	5C80	Post Office	
	5C80A	Post Office	
	59650	Post Office Rental Fees	0871
	59660	Post Office Contract Fees	0872
	5C9	Other Aux Rev Generating Activities	
	5C90	Other Aux Rev Generating Activities	
	5C90A	Other Aux Rev Generating Activities	
	59700	Other Aux Rev Generating Activities	
Labor			
Expense	610	Salaries	
60	6110	Administrative Salaries	
	61100	Administrative Salaries	1110
	61110	Administrative NonProfessional Sal	1120
	61112	Admin Service Bonus	1125
	61114	Admin Institutional Bonus	1126
	61116	Temp Help Admin	1160
	61118	Extra Comp APSU Empl	1161
	61120	Admin Expense Allowance	1162
	61122	Retired Personnel	1170
	61124	Graduate Assist Adm	1180
	61126	Grad Asst FWS Adm	1185
	61128	Longevity Admin	1190
	61130	Retirement Incentive	1192
	61132	Admin Sal Contra	1199
	6120	Faculty and Academic Salaries	
	61200	Academic Reg Full Time	1210
	61210	Academic Service Bonus	1225
	61212	Acad Institutional Bonus	1226
	61214	Overload Pay Main Campus	1231
	61216	Overload Pay FCC	1232
	61218	Overload Pay OffC UG	1233
	61220	Overload Pay OffC Grad	1234
	61222	Overload Pay Other	1235
	61224	Overload Pay RODP	1238
	61226	Adjunct Fac Main Campus	1241
	61228	Adjunct Fac FCC	1242
	61230	Adjunct Fac Off Camp UG	1243
	61232	Adjunct Fac Off Camp Grad	1244
	61234	Adjunct Fac Other	1245
	61236	Adjunct Post Ret	1246
	61238	Post Retiree Ins	1247
	61240	Adjunct Fac RODP	1248
	61242	Adjunct Main Camp Fall	1250
	61244	Overload Main Camp Fall	1251
	61246	Adjunct Main Camp Spring	1252
	61248	Overload Main Camp Spring	1253
	61250	Temp Help Instr	1260
	61252	Extra Pay Non Tching	1261
	61254	Prof and Lecturer Summer	1262
	61256	Cont Ed Adjunct	1263
	61258	Adjunct Fac On Camp	1264
	61260	Other VP Acad Aff	1265

61262	Adjunct FCC Fall I	1270
61264	Overload FCC Fall I	1271
61266	Adjunct FCC Fall II	1272
61268	Overload FCC Fall II	1273
61270	Adjunct FCC Spring	1274
61272	Overload FCC Spring	1275
61274	Adjunct FCC Summer	1276
61276	Overload FCC Summer	1277
61278	Grad Asst Academic	1280
61280	Grad Asst FWS Acad	1285
61282	Longevity Academic	1290
61284	Retirement Incentive	1292
61286	Acad Sal Contra	1299
6130	Clerical and Support Salaries	
61300	Clerical and Support Salaries	1310
61301	Semi Professional	1301
61310	Clerical Othr Game Ex	1315
61312	Clerical Service Bonus	1325
61314	Clerical Institutional Bonus	1326
61316	Straight Time OT	1350
61318	Half Time OT	1352
61320	Time and Half Over Time	1353
61322	Call In 4 hrs	1354
61324	Overtime Longevity	1355
61326	Temporary Help	1360
61328	Extra Comp APSU Empl	1361
61330	Summer Youth Program	1370
61332	SYETP Admin Employee	1375
61334	Longevity Clerical	1390
61336	Retirement Incentive	1392
61338	Longevity Overtime	1395
61340	Clerical Sal Contra	1399
6140	Student Salaries and Wages	
61400	Student Wages General	1410
61402	Student Wages FWS	1420
61404	Student Casual Labor	1430
61406	Student Sal Contra	1499
6160	Professional Support Salaries	
61600	Professional Support Salaries	1610
61601	Institutional Bonus	1626
61602	Temp Help Prof	1660
61604	Exta Comp APSU Empl	1661
61606	Graduate Asst Prof	1680
61608	Grad Asst FWS Prof	1685
61610	Longevity Prof	1690
620	Employee Benefits	
6200	Employee Benefits Budget	
62000	Employee Benefits Budget Pool	
621	Retirement	
6210	TCRS Retirement	
62100	TCRS Retirement Non Faculty	2110
62110	TCRS Retirement Faculty	2120
62120	TCRS Retirement Retire No FICA	2130
62130	TCRS Retirement Early Retire In	2190
6220	ORP Retirement	
62200	ORP Retirement TIAA Faculty	2210
62210	ORP Retirement TIAA NonFaculty	2220

	62220	ORP Retirement No FICA Fac	2230
	62230	401K Matching Funds	2235
	623	FICA	
	6230	FICA	
	62300	FICA	2300
	6240	Medicare FICA	
	62400	Medicare FICA	2305
	625	Group Insurance	
	6250	Group Insurance	
	62500	Group Life Insurance	2500
	62510	State Group Insurance	2510
	62520	Insurance Surcharge	2511
	626	Unemployment Compensation	
	6260	Unemployment Compensation	
	62600	Unemployment Compensation	2610
	627	Employee Scholarships	
	6270	Employee Scholarships	
	62700	Employee Scholarships	
	62710	PC191 Empl Sch	2710
	62720	Spouse or Dep Sch Waiver	2720
	628	Compensated Absences	
	6288	Compensated Absences	
	62880	Compensated Absences	2880
	629	Other Employee Benefits	
	6290	Other Employee Benefits	
	62900	Other Employee Benefits	
	62910	Maintenance Housing	2910
	62920	Estate Benefit	2920
	62930	Emp Benefits Contra	2999
	62990	Pre Banner Expense	
Expense	730	Travel	
70	7300	Travel Budget	
	73000	Travel Budget Pool	
	7310	Individual Instate Travel	
	73101	Travel Business	3001
	73110	Instate Fac Staff Stu	3110
	73125	Instate Nursing Clinical	3125
	7320	Individual Out of State or Country	
	73210	Outstate Fac Staff Stu	3210
	7330	Teams and Groups Instate	
	73310	Teams and Groups Instate	3310
	73330	Athl Team Travel Instate	3330
	7340	Teams Grps Out of State or Country	
	73410	Teams and Grps Out of State	3410
	73430	Athl Team Travel Out of State	3430
	7350	Visitors Instate	
	73510	Visitors Instate	3510
	7360	Visitors Out of State or Country	
	73610	Visitors Out of State or Country	3610
	7370	Moving Expenses	
	73710	Moving Expenses	3710
	7380	Athletic Recruitment Travel	
	73810	Instate Ath Coach Recruit	
	73820	Outstate Ath Coach Rec	
	7390	Other Travel	
	73900	Other Travel	
	740	Operating Expenses	

7400	Operating Expense Budget	
74000	Operating Expense Budget Pool	
741	Printing Duplic and Film Process	
7411	Printing of Supplies by Institution	
74110	Printing of Supplies by Institution	4110
7412	Printing of Supplies Outside Instit	
74120	Printing of Supplies Outside Instit	4120
7413	Duplicating and Copy by Institution	
74130	Duplicating and Copy by Institution	4130
74131	Duplicating and Copy ILL Chgs	4131
7414	Duplicating and Copy Outside Instit	
74140	Duplicating and Copy Outside Instit	4140
7415	Film Processing	
74150	Film Processing	4150
7416	Printing Publications by Instit	
74160	Printing Publications by Instit	4160
7417	Printing Pubs Outside Instit	
74170	Printing Pubs Outside Instit	4170
7419	Other Print Duplic and Film Process	
74190	Other Print Duplic and Film Process	4190
742	Communications and Shipping Costs	
7421	Telephone Local Charges	
74210	Telephone Local Base Charges	4210
7422	Telephone Long Distance	
74220	Telephone Long Distance	4220
7423	Postal Charges	
74230	Postal Charges	4230
7424	Freight and Express Charges	
74240	Freight and Express Charges	4240
7425	Cable Television	
74250	Cable Television	4250
7426	Telephone Installation	
74260	Telephone Installation	4260
7429	Other Communication Shipping Costs	
74290	Other Communication Shipping Costs	4290
74292	Cell Phone	4292
743	Maint Repairs Services by Others	
7431	Equipment Maintenance	
74310	Equipment Maintenance	4310
7432	Building Maintenance	
74320	Building Maintenance	4320
7433	Maintenance of Grounds	
74330	Maintenance of Grounds	4330
7439	Other Maintenance and Repairs	
74390	Other Maintenance and Repairs	4390
74392	Maintenance of Phone and Data Ntwk	4350
744	Professional and Admin Services	
7443	Software Maintenance	
74430	Software Maintenance	4391
7444	Consulting Services	
74440	Consulting Services	4440
74444	Banner Implementation	4444
7445	Medical Services	
74450	Medical Services	4450
7446	Legal Services	
74460	Legal Services	4460
7447	Advertising Services	

74470	Advertising Services	4470
7448	Dues and Subscriptions	
74480	Dues and Subscriptions	4480
74481	Subsc Online Access	4481
74483	Data Service Soft Site License	4430
74484	Data Service Online Search	4431
74485	Data Service Solinet ILL	4432
7449	Other Professional and Admin Srvs	
74490	Other Professional and Admin Srvs	4490
74491	Laundry Services	4420
74492	TBR Chargeback	4492
74494	TBR Facility Support	4494
74495	Prorate to Restricted	4495
74496	Conf Fees and Reg	4496
74497	Banking Charges	4497
74498	Loan Billing Services	4498
745	Supplies	
7450	Supplies	
74510	Office Supplies	4510
74515	Office Supplies APSU Bookstore	4515
74520	Instructional Supplies	4520
74521	Instr Supplies Software	4521
74529	Instr Supplies Minor Eq	4529
74530	Operational Supplies	4530
74533	Office Modifications	
74540	Supplies Credit Card	4540
74570	Other Supplies	4590
74582	Other Software	4531
74593	Sensitive Item	4595
74594	IT Sensitive Item	
746	Rental and Insurance	
7461	Operating Leases for Real Property	
74610	Rent or Lease Bldg Space	4610
7462	Operating Leases Personal Property	
74620	Rent or Lease Land	4620
7463	Rentals	
74631	Rent or Lease DP Equip	4631
74632	Rent or Lease DP Equip Cap	4632
74633	Rent or Lease Other Equip	4641
74634	Rent or Lease Other Equip Cap	4642
74635	Royalties	4695
74639	Other Rentals	4690
7465	Insurance	
74650	Insurance	4650
74651	Claims Fund Premium	4651
74652	Boiler and Prop Ins Pr	4652
74653	Liability Insurance	
7466	Capital Leases	
74660	Capital Leases	
747	Awards and Indemnities	
7476	Awards to Employees	
74760	Awards to Employees	4760
7479	Other Awards and Indemnities	
74790	Other Awards and Indemnities	4790
748	Grants and Subsidies	
7481	Grants and Subsidies to Orgs	
74810	Grants and Subsidies to Orgs	4810

7482	Grants and Subsidies to Individuals	
74820	Grants and Subsidies to Individuals	4820
7483	Training Costs for Employees	
74830	Training Costs for Employees	4830
7488	Other Grants and Subsidies	
74881	Fed Grants Student	4840
74882	Void Trans Pell SEOG	4882
74883	Recov Tran Pell SEOG	4883
74890	Other Grants and Subsidies	4890
74891	Miller Fund Gas	4891
749	Other Services and Expenses	
7491	Cash Short and Over	
74910	Cash Short and Over	4910
7492	Bad Debts	
74920	Bad Debts	4920
74921	Accts Rec Collection Exp	4921
74922	Loan Fund Bad Debt Expense	5270
7493	Gain or loss on disp of fixed asset	
74930	Gain or loss on disp of fixed asset	
7498	Miscellaneous Unclassified	
74980	Facilities Support	4980
74981	Complimentary Ticket	4981
74982	Meals	4982
74983	Lodging	4982
74984	NonCredit Meal Fund	4983
74985	Game Guarantees	4985
74986	Setup Fees	
74987	Prior Year Adjust	4987
74988	Athl Recruiting Meals and Lodging	
74989	Other Unclassified	4989
7499	Late Payment Charges	
74990	Late Pay Prompt Pay	4990
751	Utilities and Fuel	
7511	Electricity	
75110	Electricity	5110
7512	Water and Sewage	
75120	Water	5121
75125	Sewage	5122
7513	Natural Gas	
75130	Natural Gas	5130
7514	Coal	
75140	Coal	5140
7515	Fuel Oil	
75150	Fuel Oil	5150
7519	Other Utilities and Fuel	
75190	Other Utilities and Fuel	5190
75191	Contracted Utilities	5191
752	Motor Vehicle Operation	
7521	Motor Fuel Oil Lubricants	
75210	Motor Fuel Oil Lubricants	5210
7522	Tires and Tubes	
75220	Tires and Tubes	5220
7523	Accessories and Parts	
75230	Accessories and Parts	5230
7524	Repairs by Noninstitutional Agency	
75240	Repairs by Noninstitutional Agency	5240
7529	Other Motor Vehicle Operation	

75290	Other Motor Vehicle Operation	5290
753	Allocated Charges	
7531	Prof and Admin Srvs by Instit Dept	
75310	Prof and Admin Srvs by Instit Dept	5310
7532	Data Processing Allocations	
75320	Information Tech Allocations	5320
75321	Information Tech Other Charges	5321
7533	Renewal and Replacement Charges	
75330	Renewal and Replacement Charges	5330
7534	Prorata Allocations	
75340	Aux Admin Costs	5311
75341	Housing Admin	5312
75342	Food Serv Admin	5313
75344	Tele Admin Exp	5316
75345	Postage Exp	5315
75347	Fitness Ctr	5325
7535	Other Allocations	
75350	Usage Chgs Caf and Snk Bar	5331
75351	Usage Chgs Vending	5332
75352	Usage Chgs Bookstore	5333
75353	Cost Recov Telephone	5335
75354	Plant Costs	5340
75355	Utility Costs	5341
75356	Utilities Contra	5999
75357	Allocated Motor Pool Charges	5280
754	Departmental Revenues	
7541	Departmental Revenues	
75400	Departmental Revenues Budget Pool	
75410	Departmental Revenues	
780	Capital Expenditures	
7800	Capital Expense Budget	
78000	Capital Expense Budget Pool	
781	Equipment	
7811	Office Equipment	
78110	Office Equipment	8110
78112	IT Office Equipment	8111
7812	Operational Equipment	
78120	Operational Equipment	8120
78122	IT Operational Equip	
7813	Instructional Equipment	
78130	Instructional Equipment	8130
78132	IT Instructional Equip	
7819	Other Equipment	
78190	Other Equipment	8190
782	Land	
7821	Purchase of Land	
78210	Purchase of Land	8210
7822	Site Development and Improvement	
78220	Site Development and Improvement	8220
7829	Other Land Costs	
78290	Other Land Costs	8290
783	Buildings	
7831	Purchase of Buildings	
78310	Purchase of Buildings	8310
7832	Construction of Buildings	
78320	Construction of Buildings	8320
78329	Other Building Costs	8329

784	Improvements and Infrastructure	
7841	Parking Lots Streets Walks etc	
78410	Parking Lots Streets Walks etc	8410
7842	Utility System Maint Operation	
78420	Utility System Maint Operation	8420
7849	Other Improvements	
78490	Other Improvements	8490
785	Library Books and Binding	
7851	Books	
78510	Books	8510
7852	Periodicals	
78520	Periodicals	8520
78525	Standing Orders	8525
7853	Binding	
78530	Binding	8530
78535	Bind Periodicals	8535
7854	Films	
78540	Films	8540
7855	Microform	
78550	Microform	8550
7858	Other Library	
78580	Other Library	
78585	Electronic Resources	8585
78590	Library Holdings	8590
786	Capitalized Software	
7861	Capitalized Software	
78610	Capitalized Software	8430
790	Scholarships and Fellowships	
7900	Scholarships and Fellow Budget	
79000	Scholarships and Fellow Budget Pool	
791	Scholarships and Fellowships	
7971	Scholarships	
79710	Scholarships	4710
79711	Presidential Scholar	4712
79713	Performance Scholar	4713
79714	Employee Scholarships	4714
79715	Spouse or Dept Fee Disc	4715
79716	Com Col Achieve Sch	4716
79717	FCC Sch Concurr Tuition	4717
79718	FCC Sch Concurr Tech Fee	4719
7972	Fellowships	
79720	Fellowships	4720
7973	Athletic Scholarships	
79730	Athletic Scholarships	4730
79731	Athletic Sch 5th Yr	4731
79732	Ath Team Managers Sch	4735
7974	Sponsored Projects Fee Remissions	
79740	Sponsored Projects Fee Remissions	4740
7975	Statutory Fee Remissions	
79750	Statutory Fee Remissions	4750
7A0	Depreciation Expense	
7A10	Equipment Depreciation	
7A100	Equipment Depreciation	
7A20	Buildings Depreciation	
7A200	Buildings Depreciation	
7A30	Improve and Infrastructure Deprec	
7A300	Improve and Infrastructure Deprec	

7A40	Library Holdings Depreciation	
7A400	Library Holdings Depreciation	
7A50	Software Amortization	
7A500	Software Amortization	
7B0	Grant Related Expense Items	
7B10	Indirect Cost Expense	
79800	Indirect Cost Expense	5020
7B20	Refund to Grantors	
79820	Refund to Grantors	5010
7B30	Expired Grants	
79840	Expired Grants	
7B40	Cost Sharing Expense	
79860	Cost Sharing Expense	
79862	Administrative Cost Recovery	5050
7C0	Other Nonoperating Expense Items	
7C10	Interest on Capital Asset Debt	
79880	Interest on Capital Asset Debt	5520
7C20	Bond Issuance Cost	
79900	Bond Issuance Cost	
7C30	Other Capital	
79920	Other Capital	
7D0	Loan Fund Deductions	
7D10	Loan Fund Deductions	
79941	Loan Fund Prin Ret	5200
79942	Repay Fed Govt Prin	5205
79943	Repay Fed Govt Int	5206
79944	Repay to APSU Prin	5207
79945	Repay to APSU Int	5208
79946	Prin Can Bankruptcy	5231
79947	Int Can Bankruptcy	5232
79948	Prin Cancelled Death	5221
79949	Int Cancelled Death	5222
79950	Prin Cancelled Disability	5225
79951	Int Cancelled Disability	5226
79952	Prin Cancelled Early Interv	5255
79953	Int Cancelled Early Interv	5256
79954	Prin Cancelled Law Enforcement	5246
79955	Int Cancelled Law Enforcement	5247
79956	Prin Cancelled Military Prior 72	5241
79957	Int Cancelled Military Prior 72	5242
79958	Print Cancelled Military After 72	5243
79959	Int Cancelled Military After 72	5244
79960	Prin Cancelled NursMed Tech	5227
79961	Int Cancelled NursMed Tech	5228
79962	Prin Cancelled Tch 10 perc	
79963	Int Cancelled Tch 10 perc	
79964	Prin Cancelled Tch 15 perc	
79965	Int Cancelled Tch 15 perc	
79966	Prin Cancelled Tch Prior 73	5211
79967	Int Cancelled Tch Prior 73	5212
79968	Prin Cancelled Tch 73 NDSL	5213
79969	Int Cancelled Tch 73 NDSL	5214
79970	Prin Cancelled Tch 81	5215
79971	Int Cancelled Tch 81	5216
79972	Prin Cancelled Empl Nurs	5217
79973	Int Cancelled Empl Nurs	5218
79974	Prin Canc Tch MSFL A792	5253

	79975	Int Canc Tch MSFL A792	5254
	79976	Admin and Other Costs	5260
	79977	Administrative Expense	5261
	79978	Allow for Bad Debts	5279
	79979	Collection Expense	5280
	79980	Collection Expense Received	5281
	79981	Litigation Expense	5282
	79982	Litigation Expense Received	5283
	79983	Other Loan Fund Deductions	5290
	810	Mandatory Transfers	
80	8110	Retirement of Indebtedness	
	81100	Retirement of Indebtedness Princ	9110
	81150	Retirement of Indebtedness Int	9115
	8120	Renewal and Replacements	
	81200	Renewal and Replacements	9130
	8130	Loan Fund Matching	
	81300	Loan Fund Matching	9160
	820	Nonmandatory Transfers	
	8210	Transfers to Unexpended Plant	
	82100	Transfers to Unexpended Plant	9170
	8220	Transfers to Renew and Replace	
	82200	Transfers to Renew and Replace	9140
	8230	Transfers to Other Funds	
	82300	Transfers to Other Funds	
	82301	Transfer to Unrestricted Current	5771
	82302	Transfer to Auxiliaries	5772
	82303	Transfer to Restricted	5773
	82304	Transfer to Loan Funds	5774
	82305	Transfer to Endowment	5775
	82310	Transfer to Retirement of Indebt	9120
	8240	Transfers from Unexpended Plant	
	82400	Transfers from Unexpended Plant	4779
	8250	Transfers from Renew and Replace	
	82500	Transfers from Renew and Replace	4780
	8260	Transfers from Other Funds	
	82600	Transfers from Other Funds	
	82601	Transfer from Unrestricted Current	4770
	82602	Transfer from Auxiliaries	4772
	82603	Transfer from Restricted	4773
	82604	Transfer from Loan Funds	4774
	82605	Transfer from Endowment	4775
	82610	Transfer from Retirement of Indebt	4781
Fund Adds	940	Fund Additions	
90	9400	Fund Additions	
	94510	Current Funds	4510
	94520	Restricted Funds	
	94525	Contribution from US Government	
	94527	Addition to Permanent Endowment	4170
	94530	Unexpended Plant Funds	4520
	94540	Renewal and Replacement	4530
	94550	Retirement of Indebtedness	4550
	94560	Investment in Plant	
	94630	Equipment Usage Charge	4630
	94640	TSSBA Borrowing	4640
	94650	Other Borrowing	4650
	94660	Principal Collected	4660
	94690	Other Additions	4690

	94692	Prior Period Adjustment	4692
Fund			
Deducts	960	Fund Deductions	
95	9600	Fund Deductions	
	95410	Capitalized Expended for Plant	
	95420	Disposal or Sale of Assets	5420
	95430	Cumulative Chg in Acct Principle	
	95510	Principal Payments for LT Debt	5510
	95520	Principal Payments for Cap Leases	
	95530	Incr or Decr Designated Allocations	
	95550	Increase in Indebtedness	5550
	95690	Other Fund Deductions	5690