

II-2. Chart of Accounts for General Ledger

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2. Chart of Accounts for General Ledger

A. Fund Groups

Current Funds – Unrestricted: Funds available for financing current operations for which no stipulation was made by the donor or other external agency as to the purpose for which they should be expended. **Current Funds - Restricted:** Funds available for financing current operations but which are limited by donors and other external agencies to specific purposes, programs, departments, or schools.

Loan Funds: The Loan Fund group accounts for the resources available for loans to students, faculty, or staff.

Endowment and Similar Funds: Funds with respect to which donors or other outside agencies have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity and invested for the purpose of producing present and future income which may either be expended or added to principal.

Annuity and Life Income Funds: The Annuity Funds group consists of funds acquired by an institution subject to agreements whereby assets are made available to the institution on the condition that it bind itself to pay stipulated amounts periodically to the donors or other designated individuals. Payments of such amounts terminate at a time specified in the agreements. Life Income Funds subgroup consists of funds other property is made available to an institution on condition that it bind itself to pay periodically to the donors or other designated individuals the income earned by the assets donated, usually for the lifetime of the income beneficiaries.

Plant Funds – Unexpended: Funds that are available for new construction, renovations and acquisition of physical properties but which are, as of the date of reporting, unexpended.

Plant Funds – Funds for Renewals and Replacements: Funds set aside for the renovation and replacement of institutional properties. This subgroup does not include those funds used for the ordinary maintenance and repair of institutional properties.

Plant Funds – Funds for Retirement of Indebtedness: Funds set aside to pay off the debt on institutional properties (Principal and interest payments and other debt service charges).

Plant Funds – Investment in Plant: All institutional funds invested in physical plant assets and the amount of outstanding debt on physical plant.

Agency Funds: All funds the institution holds as custodian or fiscal agent for student organizations, individual students, faculty members, and so forth are reported in the “agency fund”. In such cases, the institution usually is providing accounting services to the organization(s) or person(s) to which the monies belong.

B. Major Fund Group Ledgers by Fund and Type

FOAPAL			
Fund – Organization – Account – Program – Activity – Location			
Type 1	Type 2	Fund	Description
10			<u>Current Funds - Unrestricted (1XXXXX)</u>
			<u>General Funds (10XXXX - 19XXXX)</u>
10	10	100001	Operating
20			<u>Restricted Funds (2XXXXX)</u>
20	20	20XXXX	Gifts Grants and Contracts
20	21	21XXXX	Federal Grants and Contracts
20	21	2100XX	National Park Service Federal Grants
20	21	2110XX	Department of Education Grants
20	21	2120XX	Department of Health & Human Services Grants
20	21	2130XX	National Endowment for the Arts Grants
20	21	2150XX	Other Federal Grants (Sponsored Programs)
20	21	2160XX	College Work Study
20	21	2170XX	SEOG
20	21	2180XX	Pell Grants
20	21	2190XX	Other Federal Grants (Student Aid)
20	22	22XXXX	State Grants & Contracts
20	23	23XXXX	Local & Private Gifts, Grants & Contracts
20	25	25XXXX	Restricted Scholarships and Awards
20	26	26XXXX	Restricted Student Fees
20	26	260XXX	Course Fees
20	26	261XXX	Lab Fees
20	26	262XXX	Student Tech Fees
20	26	263XXX	Academic Enhancement Fees
20	26	264XXX	Energy Surcharge Fees
20	26	265XXX	Student Self-Assessed Fees
20	27	27XXXX	Restricted Self-Generating
30			<u>Auxiliary Enterprises (3XXXXX)</u>
30	31	310XXX	System Revenue
30	32	311XXX	Recreational Complex
30	33	312XXX	Intercollegiate Athletics
30	34	313XXX	Student Housing Facility
30	35	314XXX	Wellness Recreation Activity Center
30	36	315XXX	Inventory Fund (Future Use)
40			<u>Loan Funds (4XXXXXX)</u>
40	41	410001	Federal Perkins Loan Fund
40	42	420001	Nursing Student Loan AD

C. General Ledger Account Control Summaries

FOAPAL	
Fund – Organization – <u>Account</u> – Program – Activity – Location	
<u>ASSETS</u>	
Disbursement Account	[101050]
Payroll Account	[101051]
EFT Accounts	[101053]
Shreveport Clearing Account	[101054]
Maintenance Reserve Account	[101055]
Leesville Clearing Account	[101056]
Cash in State Treasury	[101101]
Claim on Cash	[101101-101109]
Cashiers Advance	[101110-101119]
Registration Advance	[101120-101129]
Other Advances	[101130-101139]
Other Cash	[101140-101149]
Petty Cash	[101150-101199]
Cash	[101100-101199]
Certificate of Deposit	[101200-101229]
Interest Bearing Checking Accounts	[101230-101249]
Other Investments	[101250-101299]
Investments	[101200-101299]
Student Receivables	[101300-101310]
Lab School Receivables	[101311-101319]
Other Receivables	[101320-101398]
Allowance for Doubtful Accounts	[101399-101399]
Accounts Receivable	[101300-101399]
Notes Receivable - Short Term	[101400-101409]
Notes Receivable - Long Term	[101410-101419]
Funds Advanced to Students	[101420-101429]
Loan Principal Collected/Defaulted	[101430-101439]
Other Adjustments	[101440-101488]
Notes and Loans Receivable	[101400-101499]
Inventories	[101500-101599]
Miscellaneous Other Assets	[101600-101699]
Prepaid Items & Deferred Charges	[101700-101799]
Plant Assets	[101800-101889]
Other Assets	[101900-101999]

LIABILITIES

Accounts Payable	[202100-202119]
Student Payables	[202120-202139]
Agency Payables	[202140-202151]
Other Payables	[202152-202199]
Payables	[202100-202199]
Accrued Salaries & Wages Payable	[202200-202220]
Accrued Benefits Payable	[202221-202299]
Income Tax Withheld	[202300-202311]
Retirement Withheld	[202312-202316]
Other Withholdings	[202317-202399]
Student Deposits	[202420-202449]
Other Deposits	[202450-202499]
Deposits	[202420-202499]
Other Debt	[202500-202599]
Deferred Income	[202600-202699]
Other Deferred Credits	[202700-202799]
Other Liabilities	[202800-202839]
Reserve for Inventories	[202840-202849]
Other Additions	[204300-204999]
Other Deductions	[202500-202599]
Control Accounts	[300000-399999]
Revenue Control	[3011]
Prior Year Revenue Control	[3012]
Budgeted Revenue Control	[3013]
Prior Year Budgeted Revenue Control	[3014]
Expenditure Control	[3021]
Prior Year Expenditure Control	[3022]
Budgeted Expenditure Control	[3023]
Prior Year Budgeted Expenditure Control	[3024]
Transfer Control	[3031]
Prior Year Transfer Control	[3032]
Budgeted Transfer Control	[3033]
Prior Year Budgeted Transfer Control	[3034]
Encumbrance Control	[3041]
Prior Year Encumbrance Control	[3042]
Budgeted Encumbrance Control	[3043]
Reserve for Encumbrance	[3044]
Reservation Control	[3048]
Reservation Control Reserve	[3049]

Budgeted Change to Fund Balance	[3051]
Prior Year Budgeted Change to Fund Balance	[3052]
Fund Balances	[404001]
Fund Balance Operating	[404100]
Fund Balance Auxiliary	[404101]
Fund Balance Current Restricted	[404102]
Fund Balance Loans	[404103]
Fund Balance Endowments	[404104]
Fund Balance Unexpended Plant	[404105]
Fund Balance Renewals & Replacements	[404106]
Fund Balance Debt Retirement	[404107]
Fund Balance Investment in Plant	[404108]
Fund Balance Agency	[404109]
Fund Balances	[400000-499999]

D. General Ledger Balance Sheet

FOAPAL	
Fund – Organization – <u>Account</u> – Program – Activity – Location	
Account Title	Account Code
<u>ASSETS</u>	<u>(101000-101999)</u>
<u>Cash</u>	<u>(101000 - 101199)</u>
Disbursement Account	101050
Payroll Account	101051
EFT Account	101052
SGA Account	101053
Shreveport Clearing Account	101054
Maintenance Reserve Account	101055
Leesville Clearing Account	101056
Claim On Cash	101101
Cash-State Treasury	101105
Cashier's Advance	101110
Registration Advance	101120
Other Advances	101139
Checks in Excess of Deposits	101149
Petty Cash	101151
<u>Investments</u>	<u>(101200-101299)</u>
Certificates of Deposits	101201
Investments Other	101251
<u>Accounts Receivable</u>	<u>(101300-101399)</u>
A/R-AR Students	101310
A/R-Lab Schools	101312
A/R AR NSF Checks	101321
A/R-Federal Govt	101331
A/R-State Govt	101332
A/R-Local Govts	101333
A/R-Loc HHS	101334
A/R-Loc OE	101335
A/R-State Treasury	101351
A/R-Retiree Grp Ins	101373
A/R-Travel Advances	101379
A/R-DOA Ins	101386
A/R-Other	101389
A/R Non-AR Prk Fines	101390
A/R Non-AR Library	101393
Allowance for Doubtful Accounts	101399
<u>Notes and Loans Receivable</u>	<u>(101400-101499)</u>
Fds Adv/Stu-Both	101421
Fds Adv/Stu-In/Sch	101422

Account Title	Account Code
Fds Adv/Stu-Out/Sch	101423
L/Prn Collected	101431
L/Prn-Asg DOE	101432
L/Prn-Asg Disab DOE	101433
L/Prn Can-Ts-10-Pr	101441
L/Prn Can-Ts-15-Pr	101442
L/Prn Can-Ms-12.5-Pr	101443
L/Prn Can-Firefighter15	101447
L/Prn Can-Firefighter20	101448
L/Prn Can-Firefighter30	101449
L/Prn Can-Ts-15-Af	101451
L/Prn Can-Ts-20-Af	101452
L/Prn Can-Ts-30-Af	101453
L/Prn Can-Ms-12.5-Af	101454
L/Prn Can-Hed St 15%	101455
L/Prn Can-TS-SHOR15%	101456
L/Prn Can-TS-SHOR20%	101457
L/Prn Can-TS-SHOR30%	101458
L/Prn Can-Ne-10-Pr	101461
L/Prn Can-Ne-15-Pr	101462
L/Prn Can-Ne/Mt 15%	101463
L/Prn Can-Ne/Mt 20%	101464
L/Prn Can-Ne/Mt 30%	101465
L/Prn Can-Ei Ser 15%	101468
L/Prn Can-Ei Ser 20%	101469
L/Prn Can-Ei Ser 30%	101470
L/Prn Can-Ne-15-Af	101471
L/Prn Can-Ne-20-Af	101472
L/Prn Can-Law E/C15%	101474
L/Prn Can-Law E/C20%	101475
L/Prn Can-Law E/C30%	101476
L/Prn Can-Fam Ser15%	101477
L/Prn Can-Fam Ser20%	101478
L/Prn Can-Fam Ser30%	101479
L/Prn Can-Death	101481
L/Prn Can-Disability	101482
L/Prn Can-Bankruptcy	101483
L/Prn Adj-Other	101489
L/Prn Pl100-607	101490
L/Prn Pm #15	101492
L/Prin-Univ W/O	101493
<u>Inventories</u>	<u>(101500 - 101599)</u>
Warehouse Inventory Stores (Future)	101501
Valuation Clearing Account (Future)	101505

Account Title	Account Code
Inventory Transfers In/Out (Future)	101510
Warehouse Inventory	101511
Printing Svcs Inv	101561
Admissions Inventory	101572
Training Room Inv	101574
Infirmary Inventory	101575
Business Affairs Inventory	101576
Information Systems Inventory	101581
Rec Complex Inventory	101582
<u>Miscellaneous Assets</u>	<u>(101600-101699)</u>
AR-Cash Coll Clg	101631
AR-Clearing	101632
Student Loan Cash Collect Clg	101641
Interest Receivable	101651
Other	101661
Deposits-Utilities	101662
<u>Prepaid Items and Deferred Charges</u>	<u>(101700 - 101799)</u>
Prepaid Items	101701
Contract Discount-Defer	101710
Nat Guard-Defer	101711
Inst Exmp Pldc-Defer	101712
Lacetep Exmp-Defer	101713
LSU Med Exmp-Defer	101714
Cordell Hull-Defer	101715
Codifil Exmp-Defer	101716
Soc Std/Sci Fair-Def	101717
O-O-S Hrdshp Exp Def	101720
NSU-Hghscol Def	101721
Leh Fee Waiver Defr	101723
Acad Sch NSU-Defer	101724
Stu Schol-Deferred	101725
Acad Sch Bd Trst-Def	101726
Adm Sch Prs Hnor-Def	101727
Band Sch-Deferred	101728
Band Flagline-Defer	101729
Athletic Sch-Defer	101730
Demon Dazz Sch-Defer	101731
Yell Lders Sch-Defer	101732
Debate Team Sch-Def	101733
EAFB Fee Waiver-Def	101734
Ft Polk Fe Wver-Def	101735
Med Tech Exmp-Defer	101736
Pagent Awrđ Sch-Def	101737
Pres Honor Sch-Def	101738

Account Title	Account Code
General Schol-Defer	101739
Firfgters Dep Ex-Def	101740
Frshman Conn Sch-Def	101741
Frsh Nurs Sch-Defer	101742
Lasip Fee Exemp -Defer	101743
Ldy/Brclet Sch-Defer	101744
Music Sch-Deferred	101745
NSU Co-Op-Deferred	101746
NSU It Co-Op-Defer	101747
Pom Pon Ln Sch-Defer	101748
Police Depnd Ex-Def	101749
Police Ofcer Exp Df	101750
Deferred Charges	101751
Deferred Chg-Benefit	101753
Tuit Acad-Cont	101756
Tuit Acad-Trnfr	101757
NSU-Bsic Teacher-Def	101758
Grad Tching Exem Def	101759
Nursng Grad Exe Def	101760
Pres Ambss Sch-Defer	101761
Pres Ldershp Sch-Def	101762
Pres Schol Awr-Def	101763
Outstdng Stu Awr-Def	101764
Theatre Schol-Defer	101765
Tuit Hedshp Exe-Def	101766
Valed/Salu Sch-Defer	101767
Vets Affrs Sch-Defer	101768
Athltc Gen Eq-Defer	101769
Dlta Ser Corps-Defer	101770
LSC Acad Merit-Defer	101771
LSC Ntl Merit-Defer	101772
LSC Rsrch Awr-Defer	101773
LSC Schol-Defer	101774
Legis/Super Awr-Def	101775
La Hi Sch Rally-Def	101776
Rotc Plus Pkg-Defer	101777
O/S Sum Intrn Gr-Def	101778
O/S Grad Exm-Defer	101779
O/S Perfrm Exm-Defer	101780
O/S Acad Exm-Defer	101781
Fac-Sp/Dpnd Exm-Def	101782
Stf-Sp/Dpnd Exm-Def	101783
Faculty Exm-Deferred	101784
Staff Exemp-Deferred	101785

Account Title	Account Code
SGA Officer Exm-Def	101786
Senior Ctzn Exm-Def	101787
Hsg Exm-Varnado-Def	101794
Nasa/Jove Sch-Def	101795
O/S Over 12 Sum Def	101796
Tech College Mou Exemp Sum	101797
BPCC Red Tuition-Sum Defe	101798
RPCC Red Tuition-Sum	101799
<u>Plant Assets</u>	<u>(101800 - 101899)</u>
Land	101811
Leasehold Imp Depreciable	101821
Leasehold Imp Non Depreciable	101822
Land Imp Non Depreciable	101823
Land Imp Depreciable	101824
Infrastr Non Depreciable	101825
Infrastructure Depreciable	101826
Buildings Non Depreciable	101831
Buildings Depreciable	101832
Non Depreciable Upgrades	101840
Depreciable Upgrade	101841
Equipment Non Depreciable	101842
Equipment Depreciable	101843
Livestock Non Depreciable	101844
Livestock Depreciable	101845
Library Reference Materials	101851
Software Dev In Progress	101861
Software Depreciable	101862
Construction In Progress	101871
Accum Depr-Leasehold Imp	101881
Accum Depr-Land Imp	101882
Accum Depr-Infrastructure	101883
Accum Depr-Buildings	101884
Accum Depr-Upgrades	101885
Accum Depr-Equipment	101886
Accum Depr-LiveStock	101887
Accum Depr-Library Ref Material	101888
Accum Depr-Software	101889
<u>Assets Other</u>	<u>(101900-199999)</u>
Interfund Account	199999
<u>LIABILITIES</u>	<u>(202000 - 205999)</u>
<u>Accounts Payable</u>	<u>(202100-202119)</u>
Accounts Payable System Control	202101
<u>Student Payable</u>	<u>(202120-202139)</u>
A/P-Student Control	202120

Account Title	Account Code
Barnes&Noble Payable	202121
Barnes&Noble Rental Payable	202122
Campus Corner Payable	202123
Demon Bookstore Rntl Payble	202124
Demon Bookstore Payable	202125
Demon Bookstore Payable 2013	202126
Front St Music A/P	202127
Nebraska Bk Rntl Ap	202128
Nebraska Bookstore Payable	202129
Page Turner Payable	202130
Page Turner Rntl Ap	202131
University Bookstore Payable	202132
College Net Clearing	202133
Parent Plus Payable	202134
Student Loan Disbursement Control	202135
Direct Lending Clearing	202136
FAM-Loan Check Clg	202137
Barnes & Noble SCA AP	202138
<u>Agency Payables</u>	<u>(202140-202151)</u>
A/P-Fed Govt	202141
A/P-State Govt	202142
A/P-Local Govt	202143
A/P-Alumni	202151
<u>Other Payables</u>	<u>(202152-202199)</u>
A/P-Student Ins	202152
A/P-Attorney General	202155
A/P Univ Court	202174
A/P Univ Columns	202176
Univ Place Payable	202177
Organization Payable	202178
Other Accts Payable	202179
Due from Investment	202180
Sales Tax Payable	202181
<u>Accrued Salaries & Wages</u>	<u>(202200-202220)</u>
Accrued Salaries & Wages	202201
Emp-Other	202220
<u>Accrued Benefits Payable</u>	<u>(202221-202299)</u>
Emp-FICA	202221
Emp-LASERS	202222
Emp-Tea Ret Sys	202223
Emp-Medicare	202224
Emp LA School Employees System	202225
OGB Health Insurance-Employer	202226
OGB Life Insurance-Employer	202227

Account Title	Account Code
Emp-Contractual	202228
Emp-Unemploy Comp	202229
<u>Income Tax Withheld</u>	<u>(202300 - 202311)</u>
Federal Income Tax	202301
State Income Tax	202302
Earned Income Credit	202309
FICA Tax	202311
<u>Retirement Withheld</u>	<u>(202312 - 202316)</u>
LASERS	202312
TRSL & ORP	202313
Medicare Tax	202314
LA Sch Emp Ret-Withheld	202316
<u>Other Withholdings</u>	<u>(202317-202399)</u>
Fringe Benefit Misc	202317
Health Reimbursement Account	202319
OGB Life Insurance-Employee	202320
OGB Health Insurance-Employee	202321
Colonial Life	202322
Washington National	202323
AFLAC	202324
VOYA	202325
Central United Life	202326
Nat'L Foundation Lif	202327
NSU Floral Fund	202328
Health Savings Account	202329
Delta Dental	202330
General/Limited Health Care FSA	202331
Dependent Care FSA	202332
Benefits	202333
WageWorks Service Fee	202334
Lincoln Dental	202335
Denta-Care-Withheld	202336
United Way	202337
Ameritas Life	202338
Brokers National-Wh	202339
Misc Garnishments	202340
Sheriff Natchitoches Parish	202341
City Marshal-Natchitoches Vernon	202342
Parish Sheriff	202343
Madison Box City Marshal	202344
P H Davidson Trustee	202345
Lucy Sikes Trustee	202346
Irs-Withheld	202347
Sheriff/E B Rouge-Wh	202348

Account Title	Account Code
Caddo Parish Sheriff	202349
Dept of Child & Family Services	202350
City Marshal-Shreveport	202351
Misc Child Support	202352
La Dept of Revenue & Taxation	202353
Bond Secur & Redempt	202354
Cir Clerk-Greene Cty	202355
LOSFA	202356
Arkansas-Csc	202357
Harris County Csd-Wh	202358
U S Dept of Education	202359
Jon Thornburg Trustee	202360
Metro Life Ins-Wthhd	202361
Prudent Life Ins-Wth	202362
Southwst Life Ins-Wh	202363
American Century	202364
Ameriprise Financial	202365
TIAA	202366
La Deferred Compensation	202367
Horace Mann	202368
Mass Mutual	202369
Fidelity Group-Wthhd	202370
AXA Equitable	202371
Amer Funds Serv-Wh	202372
North Amer Ins-Wthhd	202373
Beneficial Life Ins-Wh	202374
American Life Ins-Wh	202375
Pan American Life In -Wh	202376
Misc Deduction Acct	202377
AIG VALIC	202378
AFCRT	202379
Franklin Templeton	202380
2397 AFSCME Withheld	202381
Amer Federation of Teachers Union	202382
Legal Shield	202383
Start Program	202390
La Cap Cr Union-Wthhd	202391
Salary Deferral/Payback	202392
Demons Unlimited Foudation	202393
Savings-Direct Deposit	202394
Checking-Direct Dpst	202395
Payroll Svg Bonds-Wh	202396
Student AR Payroll Deduction	202397
Faculty/Staff AR Payroll Deduction	202398

Account Title	Account Code
NSU Foundation	202399
<u>Student Deposits</u>	<u>(202420-202449)</u>
Deposits-Speed Demon	202420
<u>Other Deposits</u>	<u>(202450-202499)</u>
Retiree Grp Ins Dpst	202451
Daily Dept Awt Distr	202455
Deposits-Other	202499
<u>Other Debt</u>	<u>(202500-202599)</u>
N/P-Current	202501
N/P-Long Term	202511
Bonds Payable Current	202521
Bond Interest Payable	202531
Bonds Payable Long Term	202541
Mortgages Payable	202551
Leaseholds Payable	202561
Contracts Payable	202571
Judgements Payable	202581
Other Debt	202591
<u>Deferred Income</u>	<u>(202600 - 202699)</u>
Undistributed Income	202601
Prepd Inc-General	202602
Prepd Inc-Operating	202603
Undistributed Interest	202604
<u>Other Deferred Credits</u>	<u>(202700 - 202799)</u>
Gen Reg Fee-Deferred	202701
Assess Test-Deferred	202702
Stu Records-Deferred	202703
Out Of State-Defer	202704
Late Pmt Chg-Defer	202705
International Student Deferred	202706
Installmnt Fee-Defer	202707
Late Regis Fee-Defer	202708
Non-Mus Major-Defer	202709
Po Box Rent-Deferred	202710
Cr Exam Fee-Deferred	202711
Nur Clinic Fee-Defer	202712
Technology Fee-Defer	202713
Bldg Use Fee-Defer	202714
Stu Union Fee-Defer	202715
Stu Slf Asses-Defer	202716
WRAC Facility Fee-Defer	202717
Rec Cmplx Fee-Defer	202718
Rec Cmplx Sup-Defer	202719
Vehic Regis-Deferred	202720

Account Title	Account Code
Lab Fees-Deferred	202721
Varnado Drm Rnt-Defr	202728
Health Services-Defr	202731
Academic Enh-Defr	202732
Deferred Credits	202733
Gen Reg-Surchg Def	202734
Acad Excel Sum Defr	202735
Opertnal Fee Sum Df	202736
Elec Lrn Fee Def	202737
Building Use Fee Act 426 Deferred	202738
General Fee - Summer Deferred	202739
ID Card Activ-Defer	202740
Aux Oper Sum Defer	202741
ULS Cont Prem-Def	202742
Contract Disc-Summ	202790
<u>Other Liabilities</u>	<u>(202800 - 202839)</u>
AR-Unapplied Cash	202801
AR-Unapplied Fa Cr	202805
AR-Uanppl Eft Ln Ck	202806
AR-Unapplied Fa Loan	202807
AR-Unapplied Misc Cr	202809
Sodex Vics Commuter A/P	202811
Sodex 19 Meals A/P	202812
Sodex 14 Meals A/P	202813
Sodex 10 Meals A/P	202814
Sodex Univ Plc A/P	202815
Sodex Slver Mls A/P	202816
Sodex Purple Ml A/P	202817
Sodex Univ Colm A/P	202818
Sodex Summer Mls A/P	202819
Sodex Flex Plan	202820
Sodexo Demon Com Pln	202823
Sodexo Sum Mls 2	202824
Sodexo Sum Mls 3	202826
<u>Reserve for Inventories</u>	<u>(202840 - 202849)</u>
Res-Warehouse Inven	202841
Res-Env Hlth/Saf Inv	202842
Res-Printing Svc Inv	202843
Res-Equip Repair Inv	202844
Res-Other Dept Inv	202845
Res-Information Systems Inv	202846
Res-Departmental Inv	202848
Res-Rec Complex Inventory	202849
<u>Other Additions</u>	<u>(204300 - 204999)</u>

Account Title	Account Code
State Match Endowment	204341
Private Gift Endowment	204381
Interest Earned-Invs	204623
Interest-P1100-607	204660
Interest-Pm #15	204661
Interest Univ W/O	204662
Interest Earned-Loan	204671
Oth Inc-Late Charges	204672
Oth Inc-Other Source	204673
Reim O Amt Can-Loans	204674
Inst Repayment to Fund	204675
Investment Gain/Loss	204676
Fed Cap Contr Author	204678
Inst Capital Contr	204679
Interest-Nsl/Rnsl-10	204681
Interest-Nsl/Rnsl-15	204682
Interest-Nsl/Rnsl-20	204683
Interest-Death Can	204684
Interest-Disab Can	204685
Interest-Bnkrp Can	204687
Interest-Service Cn	204692
Interest-Assgn	204693
Interest-Assgn Disb	204694
Interest-Other Canc	204695
Interfund Transfer	204698
NT/F-Schshp & Awards	204926
<u>Loan Fund Deductions</u>	<u>(205000 - 205999)</u>
Ln & Int Can Ne/Mt	205660
Ln & Int Can Law E/C	205661
Ln & Int Can Fam Ser	205662
Ln & Int Can-Ie Ser	205663
Ln & Int Can TS - Shor	205664
Ln & Int Can Firefighter	205665
Ln & Int Can-Ts-Prio	205671
Ln & Int Can-Ms-Prio	205672
Ln & Int Can-Ts-Afte	205673
Ln & Int Can-Ms-Afte	205674
Ln & Int Can-Death	205675
Ln&Int Can-Disabilty	205676
Ln&Int Can-Employmnt	205677
Ln&Int-Asg Doe	205678
Ln&Int-Asg Disb Doe	205679
Adm Exp Pd Instu	205682
Oth Collection Exp	205683

Account Title	Account Code
Oth Exp/Loss-Bankrup	205684
Oth Exp/Loss-Other	205685
Credit Bureau Expens S	205686
Repay To Fed Govt	205687
Repay To Institution	205688
Ln & Int P1100-607	205689
Ln & Int Pm #15	205690
Other Misc Charges	205699
<u>Control Accounts</u>	<u>[3011-3052]</u>
Revenue Control	3011
Prior Year Revenue Control	3012
Budgeted Revenue Control	3013
Prior Year Budgeted Revenue Control	3014
Expenditure Control	3021
Prior Year Expenditure Control	3022
Budgeted Expenditure Control	3023
Prior Year Budgeted Expenditure Control	3024
Transfer Control	3031
Prior Year Transfer Control	3032
Budgeted Transfer Control	3033
Prior Year Budgeted Transfer Control	3034
Encumbrance Control	3041
Prior Year Encumbrance Control	3042
Budgeted Encumbrance Control	3043
Reserve for Encumbrance	3044
Reservation Control	3048
Reservation Control Reserve	3049
Budgeted Change to Fund Balance	3051
Prior Year Budgeted Change to Fund Balance	3052
<u>Fund Balances</u>	<u>(404000 - 404999)</u>
Fund Balances	404001
Fund Balance Operating	404100
Fund Balance Auxiliary	404101
Fund Balance Current Restricted	404102
Fund Balance Loans	404103
Fund Balance Endowments	404104
Fund Balance Unexp Plant	404105
Fund Balance Ren & Rep	404106
Fund Balance Debt Retirement	404107
Fund Balance Investment in Plant	404108
Fund Balance Agency	404109