




Updated: June 12th, 2025

Account										
All transactions occur on the 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	
					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	

							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	
							11007	First Horizon Payroll Account	Asset	
							11008	Civis Bank Hancock County Health	Asset	
							11009	ETSU Families First	Asset	
							11010	First TN AR and Housing Dep	Asset	
							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	
							11016	Bank of Tennessee Operating Account	Asset	

							11017	ETSU Payroll OPEB Bank	Asset	
							11018	Carter County Bank Operating Account	Asset	
							11019	First Horizon Research Corp	Asset	
							11020	First TN ETSU Petty Cash	Asset	
							11116	Foundation Cash Clearing	Asset	Cash
							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	Citizens Kingsport Center Clearing Account	Asset	
							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 Account	Asset	
							11132	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	
						G1130		Petty Cash and Change Funds	Asset	
							11300	Petty Cash and Change Funds	Asset	
						G1140		Cash on Deposit With Others	Asset	
							11400	Cash on Deposit With Others	Asset	
							11450	Deposits with Trustee	Asset	
							11460	Held by Stockbrokers	Asset	
						G1150		Local Government Investment Pool	Asset	
							11500	Local Government Investment Pool	Asset	
							11510	LGIP Capital Projects	Asset	
						G1190		Other Cash	Asset	
							11900	Web Electronic Check	Asset	
							11901	Web Credit Card	Asset	
							11902	Other Credit Card	Asset	

							11903	WCR Refunds to Credit Card	Asset	
							11904	Gift Cards on Hand	Asset	
							11998	Cash - CM Miscellaneous	Asset	
							11999	Cash - Internal Billing	Asset	
					F1200			Investments	Asset	
						G1200		US Government Securities	Asset	
							12000	US Government Securities	Asset	
							12010	Investment FMV Adj	Asset	
						G1210		Corporate Stocks	Asset	
							12100	Corporate Stocks	Asset	
							12150	Gifts of Stock	Asset	
						G1220		Corporate Bonds	Asset	
							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	Accounts receivable
						G1320		Student Receivables	Asset	
							13201	Other Required Fees	Asset	
							13202	Course Fees	Asset	
							13210	Dorm Rent	Asset	
							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	
							13310	Dorm Rent	Asset	
							13320	Returned Check	Asset	
							13322	Communicative Disorders	Asset	
							13323	Employee Receivable	Asset	
							13325	Miscellaneous AR Sales Serv	Asset	
							13326	Miscellaneous AR Suppliers	Asset	
							13327	Miscellaneous AR Other	Asset	
							13339	Residents Participation	Asset	

							13340	Clinic Receivables	Asset	
						G1340		Grant and Contract Receivables	Asset	
							13400	Unbilled Award	Asset	
							13410	Total Award	Asset	
							13420	Award Expended	Asset	
							13430	Billed to Sponsor	Asset	
							13440	Cash Received Sponsor	Asset	
							13441	Uncollectible Grant Funding	Asset	
							13450	Cash Received Advanced Sponsor	Asset	
							13460	Letter of Credit Cash Clearing	Asset	
							13470	Cash Received Letter of Credit	Asset	
							13476	Grants Award Expended	Asset	
							13498	Advance Funding - Sponsored Projects	Asset	
						G1350		Travel Advance Receivables	Asset	

							13500	Travel Advance Receivables	Asset	
						G1380		Other Receivables	Asset	
							13800	Other Receivables	Asset	
							13890	AR - Receipt Confirmation	Asset	Accounts receivable
							13896	AR - Write Off	Asset	
							13909	Allow for Doubtful Accts State App	Asset	
							13929	Allow for Doubtful Accts Student	Asset	
							13940	Allow Doubt Parking	Asset	
							13941	Allow Doubt Accts Nonstu Comm Di	Asset	
							13942	Allow Doubt Accts Clinics	Asset	
							13943	Allow Doubt Accts Housing	Asset	
							13944	Allow Doubt Accts Food Service	Asset	
							13991	Allow Doubt Accts Oth Misc Empl	Asset	
							13996	Allow Doubt Acct Other Athletics	Asset	

							13999	Allow for Doubtful Accts Oth	Asset	
					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 Subj Matter	Asset	
							14230	Prin Cxl Teaching All Other	Asset	
							14240	Prin Cxl Teaching Headstart	Asset	
							14260	Prin Cxl Military Pre 1972	Asset	
							14270	Prin Cxl Military Other	Asset	

							14310	P Canc Service 10B	Asset	
							14400	Prin Cxl Death and Disability	Asset	
							14505	Prin Cxl VA disability Determinatio	Asset	
							14600	Prin Cxl Bankruptcy	Asset	
							14620	Princ Cxl Vol Serv	Asset	
							14640	Prin Cxl Law Enforcement	Asset	
							14670	Prin Cxl Nurse Med Tech	Asset	
							14700	Prin Cxl Child Family and EI	Asset	
							14750	Fire Fighter Service	Asset	
							14770	Librarian Service	Asset	
							14780	Speech Language Pathology Svc	Asset	
							14900	Principal Assigned	Asset	
							14910	Principal Written Off	Asset	
							14999	Loans - Allowance for Doubtful Accounts	Asset	

					F1500			Inventories	Asset	
						G1500		Inventories	Asset	
							15011	Custodial	Asset	
							15012	Air Conditioning	Asset	
							15013	Preventive Maintenance	Asset	
							15014	Electrical	Asset	
							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 - Closed	Asset	
							15501	Net Pension Asset - Hybrid	Asset	
					F1600			Prepaid Expense	Asset	
						G1600		Prepaid Expense	Asset	
							16000	Prepaid Expense	Asset	Other assets
							16010	Postage Metered	Asset	
							16020	Postage 194 Bulk	Asset	
							16030	Postage Business Reply	Asset	
							16040	Postage ETSU Bulletin	Asset	
						G1610		Deferred Charges	Asset	
							16100	Deferred Charges	Asset	
						G1640		Suspense	Asset	
							16400	Suspense	Asset	
						G1650		Clearing Accounts	Asset	

							16500	Payroll Clearing	Asset	
							16510	Financial Accounting Clearing	Asset	
							16511	Business Finance Clearing	Asset	
							16515	Bursar Clearing	Asset	
							16550	Other Clearing Non-Student	Asset	
							16551	Other Clearing Student	Asset	
							16552	Perkins Payment Clearing	Asset	
							16556	Student Refund Check Clearing	Asset	
							16557	Other Refund Account	Asset	
							16558	ACH Student Clearing	Asset	
							16559	Direct Deposit Returns	Asset	
							16560	Other Clearing Advancement	Asset	
							16561	Returned Check Clearing	Asset	
							16566	Refund Reapply	Asset	

							16569	FAH Clearing	Asset	
							16570	Cash Advance Clearing	Asset	
							16597	Expense Clearing	Asset	
						G1660		Default Accounts	Asset	
							16600	Payroll Default	Asset	
							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 Infrs	Asset	
							17299	Accum Deprec for Improve and Infrs	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	
							17498	Art	Asset	
						G1749		Accumulated Deprec for Equipment	Asset	

							17499	Accumulated Deprec for Equipment	Asset	Accumulated depreciation
						G1750		Library Holdings	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	
						G1770		Construction in Progress	Asset	
							17700	Construction in Progress Building	Asset	
							17750	Software Implementation in Progress	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	Accumulated depreciation
							178EA	SBITAs	Asset	
							178EZ	Accum Amortization for SBITAs	Asset	
						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	Accumulated depreciation
					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	Accrued Interest Receivable	Asset	
				E1900				Deferred Outflows of Resources	Asset	
					F1920			Deferred Loss on Debt Refunding	Asset	
						G1920		Deferred Loss on Debt Refunding	Asset	

							19206	Def Loss 2014B Governors Hall 327	Asset	
							19207	Def Loss 2014B VA6 Forensic 329	Asset	
							19208	Def Loss 2014B Housing Reno 331	Asset	
							19209	Def Loss 2014B Housing Reno 331b	Asset	
							19210	Def Loss 2014B Culp Reno	Asset	
							19211	Def Loss 2014B VA7 Pharmacy	Asset	
							19212	Def Loss 2014B Soccer	Asset	
							19213	Def Loss 2014B Campus Apt Ph II	Asset	
							19214	Def Loss 2014B Energy Perform II	Asset	
							19216	Def Loss 2015A CPA 322	Asset	
							19218	Def Loss 2015B New Apt II 336	Asset	
							19219	Def Loss 2017B Buc Ridge 3 339	Asset	
							19220	Def Loss 2017B COM Stu Ctr 340	Asset	
							19221	Def Loss 2017B Baseball 343	Asset	

							19222	Def Loss 2017B Buc Ridge 4 344	Asset	
							19223	Def Loss 2017B MSH 345	Asset	
							19224	Def Loss 2017B Housing Renov 346	Asset	
							19225	Def Loss 2017B CPA Expan 347	Asset	
							19226	Def Loss 2017B Parking Garage 348	Asset	
							19227	Def Loss 2017B DP Culp Tax 332	Asset	
							19232	Def Loss 2021A Housing Reno 331b	Asset	
							19233	Def Loss 2021A Governors Hall 327	Asset	
							19234	Def Loss 2021A VA6 Forensics	Asset	
							19235	Def Loss 2021A Housing Reno 331	Asset	
							19236	Def Loss 2021A DP Culp Reno 332	Asset	
							19237	Def Loss 2021A VA7 Pharmacy 334	Asset	
							19238	Def Loss 2021A Soccer 335	Asset	
							19239	Def Loss 2021A Governors Hall 327	Asset	

							19240	Def Loss 2021A Campus Apt Phil 336	Asset	
					F1930			Oth Deferred Outflows of Resources	Asset	
						G1930		Oth Deferred Outflows of Resources	Asset	
							19300	Oth Deferred Outflows of Resources	Asset	
							19301	Deferred Expense	Asset	
					F1940			Deferred Outflows - Pensions	Asset	
						G1940		Deferred Outflows - Pensions	Asset	
							19400	Deferred Outflows Pensions-Closed	Asset	
							19401	Deferred Outflows Pensions-Hybrid	Asset	
					F1941			Deferred Outflows - OPEB	Asset	
						G1941		Deferred Outflows - OPEB	Asset	
							19411	DO-OPEB Measurment Date	Asset	
							19412	DO-OPEB Change in Assumptions	Asset	
							19413	DO-OPEB Change in Proportion Share	Asset	

			E1990				Due to/Due From	Asset	
				F1990			Due to/Due From	Asset	
					G1990		Due to/Due From	Asset	
						19996	Due to/Due From - Entity	Asset	
						19997	Due to/Due From - Fund Type	Asset	
						19998	Due to/Due From - Fund	Asset	
		D1900					Conversion Asset	Asset	
			E1999				Conversion Asset	Asset	
				F1999			Conversion Asset	Asset	
					G1999		Conversion Asset	Asset	
						19999	Conversion Asset	Asset	
	C2000						All Liabilities	Liability	
		D2000					Total Liabilities	Liability	
			E2000				Liabilities	Liability	

					F2000			Accrued Liabilities	Liability	
						G2200		Payroll Withholdings	Liability	
							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	
							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	Ia 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	TCRS Hybrid Defined Benefit	Liability	
							23039	TCRS Hybrid Defined Contrib ER	Liability	
							23040	Group Insurance Matching	Liability	
							23041	Insurance Health Incentives	Liability	
							23043	Dental ER Liability	Liability	
							23044	LTD ER Liability	Liability	
							23045	HSA Employer Contribution	Liability	

							23047	Other Post-Employment Benefits OPEB	Liability	
							23049	TCRS Stabilization Rate Reserve	Liability	
							23050	Holden Group 401k Match	Liability	
							23060	Unemp Compensation	Liability	
							23070	Auto Lease	Liability	
						G2400		Accrued Payroll Salary	Liability	
							24000	Accrued Payroll Salary	Liability	
							24005	Accrued Retention Bonus	Liability	
							24010	Salary Payback	Liability	
							24020	Salary Deferral	Liability	
						G2420		Accrued Benefits	Liability	
							24200	Accrued Benefits	Liability	
							24201	Benefits Liability Clearing	Liability	
						G2430		Accrued Interest	Liability	

							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	
							13892	DNU AR - Unapplied Receipt Clearing	Liability	Accounts receivable
							13893	DNU AR - On Account Receipt Clearing	Liability	
							13894	AR - Unidentified Receipt Clearing	Asset	
							21000	Accounts Payable	Liability	Accounts payable
							21001	Procard Payable	Liability	
							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	
							21301	Inventory Received Payable	Liability	
							21305	Petty Cash Clearing	Liability	
							21350	Unapplied Cash 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	Accounts receivable
							23893	AR - On Account Receipt Clearing	Liability	
							23894	AR - Unidentified Receipt Clearing	Liability	
					F2500			Deposits	Liability	
						G2500		Student Deposits	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	
							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	
						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	
						G2650		Other Long Term Debt	Liability	
							26500	Other Long Term Debt	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	Bond Prem 2014B 331 Housing Reno	Liability	
							26626	Bond Prem 2014B 331b Housing Reno	Liability	
							26627	Bond Prem 2014B 332 Culp Reno	Liability	
							26628	Bond Prem 2014B 334 VA 7 Pharm	Liability	
							26629	Bond Prem 2014B 335 Soccer	Liability	
							26630	Bond Prem 2014B 336 New Apts II	Liability	
							26631	Bond Prem 2014B 337 Energy Prfm II	Liability	

							26633	Bond Prem 2015B 336 New Apt II	Liability	
							26634	Bond Prem 2017A 350 Football	Liability	
							26635	Bond Prem 2017A 351 K Fam Med	Liability	
							26636	Bond Prem 2017B 322 CPA	Liability	
							26637	Bond Prem 2017B 339 Buc Ridge 3	Liability	
							26638	Bond Prem 2017B 340 COM Stu Ctr	Liability	
							26639	Bond Prem 2017B 343 Baseball	Liability	
							26640	Bond Prem 2017B 344 Buc Ridge 4	Liability	
							26641	Bond Prem 2017B 345 MSH	Liability	
							26642	Bond Prem 2017B 346 Housing Renov	Liability	
							26643	Bond Prem 2017B 347 CPA Expans	Liability	
							26644	Bond Prem 2017B 348 Parking Garage	Liability	
							26645	Bond Prem 2019A 352 DP Culp Renov	Liability	
							26646	Bond Prem 2019B 352 DP Culp Renov	Liability	

							26647	Bond Prem 2019B 353 Fine Arts Bldg	Liability	
							26648	Bond Prem 2019B 354 Millen Parking	Liability	
					F2700			Due to Grantors	Liability	
						G2700		Due to Grantors	Liability	
							27000	Due to Grantors	Liability	
							27001	Due to Primary Government	Liability	
							27002	Repayment of Fund Capital	Liability	
					F2710			Net Pension Liability	Liability	
						G2710		Net Pension Liability	Liability	
							27100	Net Pension Liability- Closed	Liability	
							27101	Net Pension Liability- Hybrid	Liability	
					F2711			Lease Liability	Liability	
						G2711		Lease Liability	Liability	
							27111	Lease Liability	Liability	

							27112	Clearing - Lease Liability	Liability	
					F2712			SBITA Liabilities	Liability	
						G2712		SBITA Liabilities	Liability	
							27121	SBITA Liabilities	Liability	
					F2800			Unearned Revenue	Liability	
						G2800		Unearned Revenue	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 Course	Liability	
							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	
							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	Compensated Absences	Liability	
				E2950				Deferred Inflows of Resources	Liability	
					F2950			Deferred Gain on Debt Refunding	Liability	
						G2950		Deferred Gain on Debt Refunding	Liability	
							29500	Def Gain 2017B CPA 322	Liability	
							29501	Def Gain 2021A Buc Ridge 3 339	Liability	
							29502	Def Gain 2021A COM Stu Ctr 340	Liability	
							29503	Def Gain 2021A Baseball 343	Liability	
							29504	Def Gain 2021A Buc Ridge 4 344	Liability	
							29505	Def Gain 2021A MSH 345	Liability	
							29506	Def Gain 2021A Housing Renov 346	Liability	

					F2960			Other Deferred Inflows of Resources	Liability	
						G2960		Other Deferred Inflows of Resources	Liability	
							29600	Other Deferred Inflows of Resources	Liability	
					F2970			Deferred Inflows - Pensions	Liability	
						G2970		Deferred Inflows - Pensions	Liability	
							29700	Deferred Inflows Pensions-Closed	Liability	
							29701	Deferred Inflows Pensions-Hybrid	Liability	
					F2971			Deferred Inflows - OPEB	Liability	
						G2971		Deferred Inflows - OPEB	Liability	
							29711	DI-OPEB Change in Assumptions	Liability	
							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	
						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	In State Tuition Reg Term WERT GR	Revenue	
							51012	In State Tuition GR	Revenue	
							51013	In State Tuition GR GSLD	Revenue	
							51014	In State Tuit Reg Term OS GR	Revenue	
							51015	In State Tuit Reg Term Intl GR	Revenue	
							51019	Bad Debts Contra Mandatory Fees	Revenue	
						G5102		In State Tuition Summer Term	Revenue	
							51020	In State Tuition US Summer	Revenue	
							51021	In State Tuit Summer Term OS 5 UG	Revenue	

							51022	In State Tuit SummTerm OS 44 UG	Revenue	
							51023	In State Tuit Sum S 02 Intl UG	Revenue	
							51025	In State Tuit Sum OS Legacy	Revenue	
							51026	In State Tuition GR Summer	Revenue	
							51027	In State Tuit Summer Term OS GR	Revenue	
							51028	In State Tuit Summer Term OS Intl G	Revenue	
							51034	Tuition Summer Term WERT UG	Revenue	
							51035	Tuition Summer Term WERT GR	Revenue	
					F5105			Out of State Tuition	Revenue	
						G5105		Out of State Tuition Reg Term	Revenue	
							51050	Out of State Tuition UG	Revenue	
							51051	Out of State Tuit Reg Term 5 State	Revenue	
							51052	Out of State Tuit Reg Term Intl UG	Revenue	
							51053	Out of State Tuit Reg Term WERT UG	Revenue	

							51054	Out of State Tuition GR	Revenue	
							51056	Out of State Tuit Reg Term 44 UG	Revenue	
							51057	Out of State Tuit Reg Term WERT GR	Revenue	
							51058	Out of State Tuit Reg Term Intl GR	Revenue	
							51059	Out of State Tuition GR GSLD	Revenue	
						G5106		Out of State Tuition Sum Term	Revenue	
							51060	Out of State Tuit SumTerm Legacy UG	Revenue	
							51061	Out of State Tuit Sum Term OS 5 UG	Revenue	
							51062	Out of State Tuit Sum Term OS 44 UG	Revenue	
							51064	Out of State Tuition Sum Term GR	Revenue	
							51065	Out of State Tuit Sum Term Intl UG	Revenue	
							51066	Out of State Tuit Sum Term Intl GR	Revenue	
				E5110				Mandatory Fees	Revenue	
					F5110			Debt Service Fees	Revenue	

						G5110		Debt Service Fees	Revenue	
							51110	Debt Service Fees CPA	Revenue	
							51120	Debt Service Fees Culp Renov	Revenue	
							51130	Debt Service Fees Soccer	Revenue	
							51135	Debt Service Fees Baseball	Revenue	
							51136	Debt Service Fees Football	Revenue	
							51137	Debt Service Fee Culp Stu Reno	Revenue	
							51140	Debt Service Fee Student Center COM	Revenue	
					F5115			Program Services Fee	Revenue	
						G5115		Program Services Fee	Revenue	
							51152	PSF Graduation Fee	Revenue	
							51155	PSF Drop Add Fee	Revenue	
							51162	PSF SGA	Revenue	
							51190	PSF Online Textbook Fee	Revenue	

							51199	PSF Bad Debts Contra-Required Fees	Revenue	
					F5120			Technology Access Fees	Revenue	
						G5120		Technology Access Fees	Revenue	
							51200	Technology Access Fees	Revenue	
					F5125			Student Activity Fees	Revenue	
						G5125		Student Activity Fees	Revenue	
							51250	Student Activity Fees	Revenue	
							51253	Student Center Operating Fee	Revenue	
							51254	Student Activity Facilities Fee	Revenue	
					F5130			Facilities Fee	Revenue	
						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	
					F5175			Late Registration Fees	Revenue	
						G5175		Late Registration Fees	Revenue	
							51750	Late Registration Fees	Revenue	
					F5180			Other Nonmandatory Fees	Revenue	
						G5180		Other Nonmandatory Fees-Board Apprv	Revenue	
							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	
						G5181		Other Nonmandatory Fees-Pres Apprvd	Revenue	
							51802	Lost Library Materials Fees	Revenue	
							51806	Program Fees	Revenue	
							51821	University Loan Fees	Revenue	
							51822	eTranscript Fee	Revenue	
			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	Indirect Cost Recovery State	Revenue	
			D5500					Local Grants and Contracts	Revenue	
				E5500				Local Grants and Contracts	Revenue	
					F5550			Local Grants and Contracts	Revenue	
						G5500		Local Grants and Contracts	Revenue	
							55000	Local Grants and Contracts	Revenue	
							55010	University Sch Wash County	Revenue	
						G5550		Indirect Cost Recovery	Revenue	
							55500	Indirect Cost Recovery Local	Revenue	
			D5650					Private Grants and Contracts	Revenue	
				E5650				Private Grants and Contracts	Revenue	
					F5650			Private Grants and Contracts	Revenue	

						G5600		Private Grants and Contracts	Revenue	
							56000	Private Grants and Contracts	Revenue	
							56005	Pvt Grants/Contracts CME Mrktplace	Revenue	
							56099	Bad Debts Contra Private Grants Con	Revenue	
						G5650		Indirect Cost Recovery	Revenue	
							56500	Indirect Cost Recovery Private	Revenue	
			D5700					Private Gifts	Revenue	
				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 Sales	Revenue	
						G5810		Game Guarantees	Revenue	
							58100	Game Guarantees	Revenue	
						G5815		Conference Distributions	Revenue	
							58150	Conference Distributions	Revenue	
						G5820		Other Collegiate Athletics	Revenue	

							58251	Concessions	Revenue	
							58252	Novelties and Licensing	Revenue	
							58254	Other Athletics	Revenue	
							58255	Sponsorships	Revenue	
							58256	Parking Men's Football	Revenue	
							58257	Athletic Special Events	Revenue	
							58260	BASA Hospitality	Revenue	
						G5834		Student Athletic Fees	Revenue	
							58349	Student Athletic Fees	Revenue	
					F5880			Sales and Services of Other Act	Revenue	
						G5886		Sales and Services of Other Act	Revenue	
							58861	Recording Lab Revenue	Revenue	
							58863	Rental of Institutional Property	Revenue	
							58864	Salvage	Revenue	

							58865	Special Programs Service Income	Revenue	
							58866	Student Center Rentals	Revenue	
							58867	Music Concerts	Revenue	
							58868	Licensing Revenue	Revenue	
							58870	Advertising Revenue	Revenue	
							58873	Immigration Legal Services	Revenue	
							58874	Sales of Services	Revenue	
							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	Revenue	
							58890	Other Sales and Services Other	Revenue	

						58899	Bad Debts Contra-Sales Svs Other	Revenue	
			D5830				Sales and Services of Edu Act	Revenue	
				E5830			Sales and Services of Edu Act	Revenue	
					F5830		Other Sales and Services of Edu Act	Revenue	
						G5830	Other Sales and Services of Edu Act	Revenue	
						58360	Advanced Standing Ex	Revenue	
						58361	Clinical Services	Revenue	
						58366	Other Sales & Services - Student Fees	Revenue	
						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	Marketplace MOOCS Assessment	Revenue	

							58379	East Tennessean Advertising	Revenue	
							58381	GED and Other Tests	Revenue	
							58382	Textbook Sales	Revenue	
							58390	Other Sales and Services of Educ Ac	Revenue	
							58399	Bad Debts Contra Sales Svs Educ Act	Revenue	
							58400	Museum Admissions and Entry Fees	Revenue	
					F5835			Child Care Centers	Revenue	
						G5835		Child Care Centers	Revenue	
							58350	Child Care Centers	Revenue	
			D5850					Other Sources	Revenue	
				E5850				Other Sources	Revenue	
					F5850			Other Sources	Revenue	
						G5850		Other Sources	Revenue	
							58503	Miscellaneous	Revenue	

							58504	Pell Service Charges	Revenue	
							58505	Preview Program	Revenue	
							58516	Drug and Alcohol Fines	Revenue	
							58517	Veterans Administration	Revenue	
							58521	Fund Type 93 Eqpt Usage Chgs	Revenue	
							58523	University Sponsorship	Revenue	
							58525	Insurance Recovery	Revenue	
							58527	Study Abroad Fees	Revenue	
							58528	Sustainability Incentives Rebates	Revenue	
							58529	Insurance Health Incentives	Revenue	
							58530	Conferences	Revenue	
							58588	Internal Billing Revenue	Revenue	
							58589	Other Rev - Auto Invoice Clearing	Revenue	
							58590	Freight Revenue	Revenue	

							58591	Unallocated Revenue	Revenue	
							58592	Earned Discount	Revenue	
							58593	Refund Activity	Revenue	
			D5880					Investment Income	Revenue	
				E5880				Investment Income	Revenue	
					F5881			Investment Income	Revenue	
						G5880		Investment Income	Revenue	
							58800	Investment Income	Revenue	
							58801	Endowment Income	Revenue	
							58802	Interest Income	Revenue	
							58803	Interest Income- Stabilization	Revenue	
							58804	Interest Income - Leases	Revenue	
							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	Interest Income- Assigned	Revenue	
							58970	Penalties Assessed	Revenue	
							58980	Collection Costs Assessed	Revenue	
							58990	Other Loan Fund Additions	Revenue	
			D5900					Auxiliary Rev Generating Activities	Revenue	
				E5900				Auxiliary Revenues	Revenue	
					F5900			Auxiliary Revenues	Revenue	
						G5900		Bookstore	Revenue	
							59000	Commission Sales	Revenue	
							59199	Bad Debts	Revenue	

						G5910		Food Service	Revenue	
							59100	Commission Sales	Revenue	
							59110	Meal Plan Silver	Revenue	
							59111	Meal Plan Gold	Revenue	
							59112	Meal Plan Platinum	Revenue	
							59113	Meal Plan 5 Day Plan	Revenue	
							59115	Dining Dollars	Revenue	
							59117	Meal Plan Anytime 15	Revenue	
						G5920		Housing	Revenue	
							59200	Housing Rent	Revenue	
							59202	Breakage, Fines, and Forfeits	Revenue	
						G5930		Parking	Revenue	
							59300	Parking Infrastructure Fee	Revenue	
							59305	Parking Faculty Staff Permits	Revenue	

							59310	Parking Fines	Revenue	
							59315	Parking Meter Fees	Revenue	
							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	

							59650	Post Office Prog Svs Fee	Revenue	
							59651	Post Office Contract	Revenue	
							59652	PO Service Fee	Revenue	
							59654	PO Bulk Mail Service Fees	Revenue	
							59655	Passport Fees	Revenue	
							59656	Passport Photo Fees	Revenue	
			D5999					Conversion Revenue	Revenue	
				E5999				Conversion Revenue	Revenue	
					F5999			Conversion Revenue	Revenue	
						G5999		Conversion Revenue	Revenue	
							59999	Conversion Revenue	Revenue	
			D8500					Transfers Revenue In	Revenue	
				E8500				Transfers Revenue In	Revenue	
					F8500			Transfers Revenue In	Revenue	

						G8500		Other Transfers In	Revenue	
							85000	Other Transfers In	Revenue	
					F8510			Mandatory Transfers In	Revenue	
						G8510		Retirement of Indebtedness	Revenue	
							85100	Retirement of Indebtedness	Revenue	
							85110	Transfer from Other Funds to ROI	Revenue	
					F8520			Nonmandatory Transfers In	Revenue	
						G8540		Transfers from Unexpended Plant	Revenue	
							85400	Transfers from Unexpended Plant	Revenue	
						G8550		Transfers from Renew and Replace	Revenue	
							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	Administrative Salaries Bonus	Expense	
							61175	Administrative Sal- Moving Expenses	Expense	
							61180	Administrative Voluntary Buyout	Expense	
						G6120		Faculty and Academic Salaries	Expense	
							61210	Faculty Academic Salaries Regular	Expense	
							61211	Faculty Academic Salary Recovery	Expense	
							61215	Faculty Academic Salaries Extra Pay	Expense	
							61220	Faculty Academic Salaries Temp	Expense	
							61221	Faculty Academic Salary Post Retire	Expense	
							61230	Faculty Academic Salaries Overload	Expense	
							61240	Faculty Academic Salaries Grad Asst	Expense	
							61250	Faculty Academic Salaries Longevity	Expense	

							61251	Faculty Academic Salaries Bonus	Expense	
							61270	Faculty Cell Phone Allowance	Expense	
							61275	Faculty Academic Moving Expenses	Expense	
							61280	Faculty Academic Voluntary Buyout	Expense	
						G6130		Clerical Support Salaries	Expense	
							61310	Clerical Support Salaries Regular	Expense	
							61311	Clerical Support Salary Recovery	Expense	
							61320	Clerical Support Salaries Temp	Expense	
							61330	Clerical Support Salaries Overtime	Expense	
							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 Salaries Regular	Expense	
							61611	Professional Supp Salary Recovery	Expense	
							61615	Prof Support Salaries Extra Pay	Expense	
							61620	Professional Supp Salaries Temp	Expense	
							61630	Professional Supp Salaries Overtime	Expense	
							61650	Professional Supp Salaries Long	Expense	

							61651	Professional Supp Salaries Bonus	Expense	
							61670	Professional Cell Phone Allowance	Expense	
							61675	Professional Supp Moving Expenses	Expense	
							61680	Professional Supp Voluntary Buyout	Expense	
							61690	Professional Supp Salaries NonExemp	Expense	
						G6999		Payroll and Benefits Clearing	Expense	
							69997	Employee Deductions Clearing	Expense	
							69998	Employer Deductions Clearing	Expense	
							69999	Salary & Benefits Expense Clearing	Expense	
				E6200				Employee Benefits	Expense	
					F6200			Employee Benefits	Expense	
						G6200		Employee Benefits	Expense	
							62000	Employee Benefits Pool	Expense	
					F6210			Retirement	Expense	

						G6210		TCRS Retirement	Expense	
							62101	TCRS Retirement Teachers	Expense	
							62102	TCRS Retirement	Expense	
							62190	TCRS Closed Contra	Expense	
						G6220		ORP Retirement	Expense	
							62200	ORP Retirement	Expense	
							62201	401k Matching	Expense	
							62205	ORP Retirement TIAA	Expense	
							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 Compensation	Expense	
						G6260		Unemployment Compensation	Expense	

							62600	Unemployment Compensation	Expense	
					F6270			Employee Scholarships	Expense	
						G6270		Employee Scholarships	Expense	
							62700	Employee Scholarships	Expense	
							62710	Empl Scholar PC191 at ETSU	Expense	
							62714	Empl Scholar Employee Audit	Expense	
							62715	Empl Scholar NonCredit	Expense	
							62720	Fee Discount Spouse Depend ETSU	Expense	
							62721	Fee Discount Spouse Depend TBR	Expense	
							62722	Fee Discount Spouse Depend UT	Expense	
							62730	Graduate Assistant Remission	Expense	
							62731	Tuition Scholars	Expense	
							62799	Benefits Intra-University	Expense	
					F6280			Compensated Absences	Expense	

						G6820		Compensated Absences	Expense	
							62880	Compensated Absences	Expense	
					F6290			Other Employee Benefits	Expense	
						G6290		Other Employee Benefits	Expense	
							62910	Professional Privilege Tax	Expense	
							62920	Rec Center Usage	Expense	
							62930	OPEB	Expense	
							62931	OPEB Normal Cost	Expense	
							62932	OPEB UAAL Actives	Expense	
							62933	OPEB UAAL Retirees	Expense	
							62940	On Behalf of Retirees Expenses	Expense	
							62950	Insurance Health Incentives	Expense	
			D7000					Expenditures	Expense	
				E7300				Travel Pool Budget	Expense	

					F7300			Travel	Expense	
						G7300		Travel Budget	Expense	
							73000	Travel Budget Pool	Expense	
						G7310		Individual Instate Travel	Expense	
							73110	Individual Instate Travel Prof	Expense	
							73120	Individual Instate Travel Instit	Expense	
							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 Travel	Expense	
							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	Teams and Groups Instate Prof	Expense	

							73320	Teams and Groups Instate Instit	Expense	
							G7340	Teams Grps Out of State Ctry	Expense	
							73410	Teams Grps Out of State Ctry Prof	Expense	
							73420	Teams Grps Out of State Ctry Ins	Expense	
							G7350	Visitors Instate	Expense	
							73510	Visitors Instate Professional	Expense	
							73520	Visitors Instate Institutional	Expense	
							G7360	Visitors Out of State or Ctry	Expense	
							73610	Visitors Out of State or Ctry Prof	Expense	
							73620	Visitors Out of State or Ctry Inst	Expense	
							G7370	Moving Expenses	Expense	
							73710	Moving Expenses	Expense	
							G7380	Athletic Recruitment Travel	Expense	
							73800	Athletic Recruitment Travel	Expense	

						G7390		Other Travel	Expense	
							73900	Other Travel	Expense	
				E7500				Departmental Revenues	Expense	
					F7500			Departmental Revenues	Expense	
						G7500		Departmental Revenues	Expense	
							75400	Departmental Revenues Budget Pool	Expense	
							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 Film Process	Expense	
						G7411		Printing of Supplies by Institution	Expense	
							74110	Printing of Supplies by Institution	Expense	
						G7412		Printing of Supplies Outside Instit	Expense	
							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		Printing Publications by Instit	Expense	
							74160	Printing Publications by Instit	Expense	

						G7417		Printing Pubs Outside Instit	Expense	
							74170	Printing Pubs Outside Instit	Expense	
						G7419		Other Print Duplic and Film Process	Expense	
							74190	Other Print Duplic and Film Process	Expense	
					F7420			Communications and Shipping Costs	Expense	
						G7421		Telephone Local Charges	Expense	
							74210	Instrument Charge	Expense	
						G7422		Telephone Long Distance	Expense	
							74220	Telephone Long Distance	Expense	
						G7423		Postal Charges	Expense	
							74230	Postal Charges	Expense	
						G7424		Freight and Express Charges	Expense	
							74240	Freight and Express Charges	Expense	
						G7425		Cable Television	Expense	

							74250	Cable Television	Expense	
						G7426		Telephone Installation	Expense	
							74260	Telephone Installation	Expense	
						G7429		Other Communication Shipping Costs	Expense	
							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	Gift Cards to Research Participants	Expense	
							74494	Prof Adm Serv Data Proc	Expense	
							74495	Meal Plan	Expense	
							74496	Declining Balance Dining Dollars	Expense	
							74497	Taxable Gift Annuity Payment	Expense	

							74499	Bank Charges - Cash Reconciliation Difference	Expense	
						G7443		Software Maintenance	Expense	
							74430	Software Maintenance	Expense	
						G7444		Consulting Services	Expense	
							74440	Consulting Services	Expense	
							74441	Prof Adm Serv Temporary	Expense	
							74445	Grant Subrecipients	Expense	
							74446	Program Support	Expense	
						G7445		Medical Services	Expense	
							74450	Medical Services	Expense	
						G7446		Legal Services	Expense	
							74460	Legal Services	Expense	
						G7447		Advertising Services	Expense	
							74471	Advertising Services Personnel	Expense	

							74472	Newspaper Display	Expense	
							74473	Newspaper Classified	Expense	
							74474	Magazines Journals	Expense	
							74475	Radio Advertising	Expense	
							74476	TV Advertising	Expense	
							74478	Electronic Advertising	Expense	
							74479	Advertising Other	Expense	
						G7448		Dues and Subscriptions	Expense	
							74480	Dues and Subscriptions	Expense	
							74481	Membership Dues Accreditation	Expense	
						G7450		Professional and Admin Services	Expense	
							74500	Professional and Admin Services	Expense	
					F7451			Supplies	Expense	
						G7451		Supplies	Expense	

							74510	Supplies Office	Expense	
							74520	Supplies Instructional	Expense	
							74521	Supplies Instructional Clinical	Expense	
							74525	Lab Supplies	Expense	
							74530	Supplies Operational	Expense	
							74531	Supplies Athletic Contra	Expense	
							74532	Supplies Apparel Purchases	Expense	
							74533	COVID-19 Supplies	Expense	
							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	Operating Leases Personal Property	Expense	
						G7463		Rentals	Expense	
							74630	Rentals Data Processing Equipment	Expense	
							74631	Rentals Data Processing Software	Expense	
							74632	Rentals Other Equipment	Expense	
							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	

							74790	IntraUniversity Comp Tickets	Expense	
							74791	Other Awards and Indemnities	Expense	
					F7480			Grants and Subsidies	Expense	
						G7481		Grants and Subsidies to Orgs	Expense	
							74810	Grants and Subsidies to Orgs	Expense	
						G7482		Grants and Subsidies to Individuals	Expense	
							74820	Grants and Subsidies to Individuals	Expense	
						G7483		Training Costs for Employees	Expense	
							74830	Training Costs for Employees	Expense	
						G7488		Other Grants and Subsidies	Expense	
							74880	Other Grants and Subsidies	Expense	
							74881	Game Guarantees	Expense	
					F7490			Other Services and Expenses	Expense	
						G7490		Miscellaneous Unclassified	Expense	

							74980	Other Transfers to or fm University	Expense	
							74981	InKind Expense	Expense	
							74982	Other Services and Expenses	Expense	
							74983	Foundation Entertainment	Expense	
							74984	Federal Tax Expense	Expense	
							74991	State Franchise and Excise Tax	Expense	
							74992	Interest on Underpayment of Tax	Expense	
							74993	Property Tax Expense	Expense	
							74995	Supplier Discounts	Expense	
							74996	Foreign Currency Exchange Gain/Loss	Expense	
							74997	Residual Funds Retention	Expense	
							74998	Bank and CC Fees	Expense	
							74999	Internal Billing Expense	Expense	
						G7491		Cash Short and Over	Expense	

							74910	Cash Short and Over	Expense	
						G7492		Bad Debts	Expense	
							74920	Bad Debts	Expense	
							74921	Collection Costs non loan Std AR	Expense	
						G7493		Gain or loss on disposal fixed asst	Expense	
							74930	Gain or loss on disposal fixed asst	Expense	
						G7499		Late Payment Charges	Expense	
							74990	Late Payment Charges	Expense	
					F7510			Utilities and Fuel	Expense	
						G7510		Utilities and Fuel	Expense	
							75190	Utilities and Fuel	Expense	
						G7511		Electricity	Expense	
							75110	Electricity	Expense	
						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	
						G7531		Prof and Admin Srvs by Instit Dept	Expense	
							75310	Prof and Admin Srvs by Instit Dept	Expense	
							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	
					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	
						G7821		Purchase of Land	Expense	
							78210	Purchase of Land	Expense	
						G7822		Site Development and Improvement	Expense	
							78220	Site Development and Improvement	Expense	
					F7830			Buildings	Expense	
						G7830		Construction of Buildings	Expense	
							78320	Construction of Buildings	Expense	
						G7831		Purchase of Buildings	Expense	
							78310	Purchase of Buildings	Expense	
						G7839		Other Building Costs	Expense	
							78390	Other Building Costs	Expense	

							78391	Capital Gift In Kind Bldgs	Expense	
							78399	Leasehold Improvements	Expense	
					F7840			Improvements and Infrastructure	Expense	
						G7841		Parking Lots Streets Walks etc	Expense	
							78410	Parking Lots Streets walks etc	Expense	
						G7842		Utility System Maint Operation	Expense	
							78420	Utility System Maint Operation	Expense	
						G7849		Other Improvements	Expense	
							78490	Other Improvements	Expense	
							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	
							78582	Video Media	Expense	
							78583	Capital Gift In Kind	Expense	
					F7860			Capitalized Software	Expense	
						G7860		Capitalized Software	Expense	

							78610	Capitalized Software	Expense	
					F7875			Intangible Lease Assets	Expense	
						G7875		Intangible Lease Assets	Expense	
							78750	Intangible Lease Assets	Expense	
					F7889			SBITAs	Expense	
						G7889		SBITAs	Expense	
							78890	SBITAs	Expense	
				E7970				Scholarships and Fellowships Pool	Expense	
					F7900			Scholarships and Fellowships	Expense	
						G7900		Scholarships and Fellow Budget	Expense	
							79000	Scholarships and Fellow Budget Pool	Expense	
					F7970			Scholarships and Fellowships	Expense	
						G7971		Scholarships	Expense	
							79710	Scholarships APS	Expense	

							79711	Scholarships Staff	Expense	
							79712	Scholarships	Expense	
							79713	Performance Out of State Waivers	Expense	
							79714	Scholarships NonPerformance APS	Expense	
							79715	Employee Educational Reimbursement	Expense	
							79716	Housing Employment Checks	Expense	
							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	

				E7980				Grant Related Expense Items	Expense	
					F7980			Grant Related Expense Items	Expense	
						G7980		Indirect Cost Expense	Expense	
							79800	Indirect Cost Expense	Expense	
				E7990				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	
							79920	Other Costs Trustee Fees	Expense	

							79929	Capital Expense Offset	Expense	
				E7994				Loan Fund Deductions	Expense	
					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	
						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 Amortization	Expense	
						G7A70		Lease Building Amortization	Expense	

							7A700	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	
					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	
							82375	Intrafund Transfers Out	Expense	
							82380	Transfer to Reserves	Expense	
			D9000					Fund Additions and Transfers	Owner's Equity	
				E9500				Fund Additions	Owner's Equity	
					F9500			Fund Additions	Owner's Equity	
						G9500		Fund Additions	Owner's Equity	
							94510	Current Funds	Owner's Equity	
							94520	Restricted Funds	Owner's Equity	
							94525	Contribution from US Government	Owner's Equity	
							94527	Addition to Permanent Endowment	Owner's Equity	

							94530	Unexpended Funds	Owner's Equity	
							94540	Renewal and Replacement	Owner's Equity	
							94550	Retirement of Indebtedness	Owner's Equity	
							94560	Investment in Plant	Owner's Equity	
							94630	Equipment Usage Charge	Owner's Equity	
							94640	TSSBA Borrowing	Owner's Equity	
							94650	Other Borrowing	Owner's Equity	
							94660	Principal Collected	Owner's Equity	
							94670	Bond Prem Disc Amortization	Owner's Equity	
							94680	Bond Refunding Amortization	Owner's Equity	
							94690	Other Additions	Owner's Equity	
							94691	Tsf Alloc Unallocated Balance	Owner's Equity	
							94692	Prior Period Adjustment	Owner's Equity	
							94693	Contributions from Student Orgs	Owner's Equity	

							94694	Contributions from Foundations	Owner's Equity	
							94695	Contributions from Fac-Staff Orgs	Owner's Equity	
							94696	Contributions from Participants	Owner's Equity	
							94697	Other Contributions	Owner's Equity	
							94698	Net Inc(dec) in FV of Investments	Owner's Equity	
							94699	Interest Dividends Other	Owner's Equity	
							94700	Realized gain(loss)on Sale of Inves	Owner's Equity	
							94701	Investment Activity Costs	Owner's Equity	
							94702	Securities Lending Costs	Owner's Equity	
				E9600				Fund Deductions	Owner's Equity	
					F9600			Fund Deductions	Owner's Equity	
						G9600		Fund Deductions	Owner's Equity	
							95410	Capitalized Expended for Plant	Owner's Equity	
							95420	Disposal or Sale of Assets	Owner's Equity	

							95430	Cumulative Chg in Acct Principle	Owner's Equity	
							95510	Principal Payments for LT Debt	Owner's Equity	
							95520	Principal Payments for Cap Leases	Owner's Equity	
							95530	Incr or Decr Designated Allocations	Owner's Equity	
							95550	Increase in Indebtedness	Owner's Equity	
							95570	Bond Prem Disc Amortization	Owner's Equity	
							95580	Bond Refunding Amortization	Owner's Equity	
							95690	Admin Expense	Owner's Equity	
							95691	Other Fund Deductions	Owner's Equity	
							95692	Payments for Student Orgs	Owner's Equity	
							95693	Payments for Foundations	Owner's Equity	
							95694	Payments for Fac-Staff Orgs	Owner's Equity	
							95695	Payments for Participants	Owner's Equity	
							95696	Beneficiary Payments	Owner's Equity	