

# Accounts

TYP	ACCOUNT	DESCRIPTION	Data Entry	Predessor Code
		<b>Assets</b>	N	-
<b>10</b>		<b>Assets</b>	N	-
<b>11</b>		<b>Cash and Cash Equivalents</b>	N	-
<b>11</b>	<b>110</b>	<b>Cash and Cash Equivalents</b>	N	-
<b>11</b>	<b>1110</b>	<b>Cash and Cash Equivalents</b>	N	110
<b>11</b>	<b>11100</b>	<b>Cash on Deposit - Unrestricted</b>	N	1110
<b>11</b>	111000	Comptroller Cash on Deposit-FSB	Y	11100
<b>11</b>	111001	Vendor Cash on Deposit - WFB	Y	11100
<b>11</b>	111002	Payroll Cash on Deposit - FSB	Y	11100
<b>11</b>	111003	Albuquerque Account Cash on Deposit-BOA	Y	11100
<b>11</b>	111004	Bank Card Cash on Deposit -FSB	Y	11100
<b>11</b>	111005	Chase Manhattan	Y	11100
<b>11</b>	111006	Western Bank - Lordsburg	Y	11100
<b>11</b>	111007	Discretionary Contribution Plan - FSB	Y	11100
<b>11</b>	<b>11800</b>	<b>Foundation Operating FSB</b>	N	1110
<b>11</b>	<b>118000</b>	Foundation Operating FSB	Y	11800
<b>11</b>	<b>118001</b>	Foundation Wells Fargo	Y	11800
<b>11</b>	<b>11900</b>	<b>Claim on Cash</b>	N	1110
<b>11</b>	119000	Claim on Cash	Y	11900
<b>11</b>	<b>11110</b>	<b>Cash on Deposit - Restricted</b>	N	1110
<b>11</b>	111101	NMEAF Cash on Deposit-FSB	Y	11110
<b>11</b>	111102	Benefit Trust Operating Cash on Deposit-WFB	Y	11110
<b>11</b>	111103	Benefit Trust Claims Cash on Deposit-WFB	Y	11110
<b>11</b>	111104	Stafford Loan Cash on Deposit-FSB	Y	11110
<b>11</b>	111105	MRO Cash On Deposit-FSB	Y	11110
<b>11</b>	111106	LSU Cash On Deposit-FSB	Y	11110

## Accounts

<b>11</b>	<b>11200</b>	<b>Petty Cash</b>	N	1110
<b>11</b>	112000	Petty Cash - Business Office	Y	11200
<b>11</b>	112001	Petty Cash - Physical Plant	Y	11200
<b>11</b>	112002	Petty Cash - Auxiliaries	Y	11200
<b>11</b>	112003	Petty Cash - Bureau of Mines	Y	11200
<b>11</b>	112004	Petty Cash - Gym	Y	11200
<b>11</b>	112005	Petty Cash - Computer Center	Y	11200
<b>11</b>	112006	Petty Cash - IRIS	Y	11200
<b>11</b>	112007	Petty Cash - Library	Y	11200
<b>11</b>	112008	Petty Cash - Print Plant	Y	11200
<b>11</b>	112009	Petty Cash - Post Office	Y	11200
<b>11</b>	112010	Petty Cash - Performing Arts	Y	11200
<b>11</b>	112011	Petty Cash - Playas	Y	11200
<b>11</b>	112012	Petty Cash - MRO	Y	11200
<b>11</b>	112013	Petty Cash - EMRTC Chemistry Dept.	Y	11200
<b>12</b>		<b>Investments</b>	N	-
<b>12</b>	<b>120</b>	<b>Investments</b>	N	-
<b>12</b>	<b>1200</b>	<b>Investments</b>	N	120
<b>12</b>	<b>12000</b>	<b>Investments</b>	N	1200
<b>12</b>	120000	Misc Short Term Investments	Y	12000
<b>12</b>	120001	Investments - State Treasurer	Y	12000
<b>12</b>	120002	Investments-Endowments	Y	12000
<b>12</b>	120003	Invested in CDs	Y	12000
<b>12</b>	120004	Asset Reduction	Y	12000
<b>12</b>	120005	Contra Asset	Y	12000
<b>12</b>	120006	Invested Funds	Y	12000
<b>12</b>	120007	SSB - Capital Campaign	Y	12000
<b>12</b>	120008	Deposits/Withdrawals	Y	12000
<b>12</b>	120009	Changes in Market Value	Y	12000
<b>12</b>	120010	Investments Held by Others	Y	12000

## Accounts

<b>12</b>	120011	Investments Restricted Expendable	Y	12000
<b>12</b>	120012	Investments Restricted Non-Expendable	Y	12000
<b>13</b>		<b>Accounts Receivable</b>	N	-
<b>13</b>	<b>130</b>	<b>Accounts Receivable</b>	N	-
<b>13</b>	<b>1300</b>	<b>Accounts Receivable</b>	N	130
<b>13</b>	<b>13000</b>	<b>Accounts Receivable</b>	N	1300
<b>13</b>	130000	A/R - Regular	Y	13000
<b>13</b>	130001	A/R Allow for Dbtful Accts - Reg	Y	13000
<b>13</b>	130002	A/R Allow for Dbtful Accts-Student	Y	13000
<b>13</b>	130003	A/R Plan	Y	13000
<b>13</b>	130004	A/R Principle	Y	13000
<b>13</b>	130005	A/R Grad Deferred Payment	Y	13000
<b>13</b>	130006	A/R Holding	Y	13000
<b>13</b>	130007	A/R Funds Receivable	Y	13000
<b>13</b>	130008	A/R Deposits Receivable	Y	13000
<b>13</b>	130009	A/R Y/E Accounts Receivable	Y	13000
<b>13</b>	130010	A/R Accrued Adv. To Endowments	Y	13000
<b>13</b>	130011	A/R Scholarship Funds Rec	Y	13000
<b>13</b>	130012	A/R Billed Grants	Y	13000
<b>13</b>	130013	A/R Unbilled Grants	Y	13000
<b>13</b>	130014	Other Receivables	Y	13000
<b>13</b>	130015	Land Lease Receivable	Y	13000
<b>13</b>	130016	Due From Investment Pool	Y	13000
<b>13</b>	130017	Long Term Receivables	Y	13000
<b>13</b>	130018	Allowance	Y	13000
<b>13</b>	130100	Current Portion Notes Receivable	Y	13000
<b>13</b>	130101	Notes Receivable	Y	13000
<b>13</b>	130200	Contributions Receivable Short Term	Y	13000
<b>13</b>	130201	Contributions Receivable Long Term	Y	13000
<b>14</b>		<b>Prepays</b>	N	-

## Accounts

<b>14</b>	<b>140</b>	<b>Prepays</b>	N	-
<b>14</b>	<b>1400</b>	<b>Prepays</b>	N	140
<b>14</b>	<b>14000</b>	<b>Prepays</b>	N	1400
<b>14</b>	140000	Prepaid Accounts Payable	Y	14000
<b>14</b>	140001	Prepaid Insurance	Y	14000
<b>14</b>	140010	Bond Underwriter's Discount	Y	14000
<b>15</b>		<b>Inventories</b>	N	-
<b>15</b>	<b>150</b>	<b>Inventories</b>	N	-
<b>15</b>	<b>1500</b>	<b>Inventories</b>	N	150
<b>15</b>	<b>15000</b>	<b>Inventories - Physical Plant</b>	N	1500
<b>15</b>	150000	Inventory - Facilities Management Warehouse	Y	15000
<b>15</b>	150001	Inventory - Facilities Management Garage	Y	15000
<b>15</b>	150002	Inventory - Facilities Management Fuel Service	Y	15000
<b>15</b>	150003	Inventory - Facilities Management Bottled Gas	Y	15000
<b>15</b>	150009	Stockroom/Garage Valuation Clearing	Y	15000
<b>15</b>	<b>15010</b>	<b>Inventories - EMRTC</b>	N	1500
<b>15</b>	150101	Inventory - EMRTC Photo Lab	Y	15000
<b>15</b>	150102	Inventory - EMRTC Field Supplies	Y	15000
<b>15</b>	150103	Inventory - EMRTC Ordnance	Y	15000
<b>15</b>	150104	Inventory - EMRTC Safety Supplies	Y	15000
<b>15</b>	150105	Inventory - EMRTC Mach Fab Supplies	Y	15000
<b>15</b>	150110	Inventory - Playas	Y	15000
<b>15</b>	<b>15020</b>	<b>Inventories - Bureau of Geology</b>	N	1500
<b>15</b>	150200	Inventory - Bureau of Geology	Y	15020
<b>15</b>	<b>15050</b>	<b>Inventories - Other</b>	N	1500
<b>15</b>	150500	Inventory - Golf Course	Y	15000
<b>15</b>	150501	Inventory - Instrument Room	Y	15000
<b>16</b>		<b>Other Current Assets</b>	N	-
<b>16</b>	<b>160</b>	<b>Other Current Assets</b>	N	-
<b>16</b>	<b>1600</b>	<b>Other Current Assets</b>	N	160

## Accounts

<b>16</b>	<b>16000</b>	<b>Other Current Assets</b>	N	1600
<b>16</b>	160000	Other Current Assets	Y	16000
	160001	Claim on Cash Adjustments	Y	16000
<b>17</b>		<b>Other Long Term Investments</b>	N	-
<b>17</b>	<b>170</b>	<b>Other Long Term Investments</b>	N	-
<b>17</b>	<b>1700</b>	<b>Other Long Term Investments</b>	N	170
<b>17</b>	<b>17000</b>	<b>Other Long Term Investments</b>	N	1700
<b>17</b>	170000	Other Long Term Investments	Y	17000
<b>18</b>		<b>Property, Plant &amp; Equipment</b>	N	-
<b>18</b>	<b>180</b>	<b>Property, Plant &amp; Equipment</b>	N	-
<b>18</b>	<b>1800</b>	<b>Property, Plant &amp; Equipment</b>	N	180
<b>18</b>	<b>18000</b>	<b>Construction in Progress</b>	N	1800
<b>18</b>	180000	Construction in Progress	Y	18000
<b>18</b>	<b>18001</b>	<b>Land</b>	N	1800
<b>18</b>	180010	Land-Cost	Y	18001
<b>18</b>	<b>18002</b>	<b>Buildings-Net</b>	N	1800
<b>18</b>	180020	Buildings-Cost	Y	18002
<b>18</b>	180021	Buildings-Accum Depreciation	Y	18002
<b>18</b>	<b>18003</b>	<b>Equipment-Net</b>	N	1800
<b>18</b>	180030	Equipment-Cost	Y	18003
<b>18</b>	180031	Equipment-Accum Depreciation	Y	18003
<b>18</b>	<b>18004</b>	<b>Donated Equipment Net</b>	N	1800
<b>18</b>	180040	Equipment-Cost	Y	18004
<b>18</b>	180041	Equipment - Accum Depreciation	Y	18004
<b>18</b>	<b>18005</b>	<b>Books and Publications-Net</b>	N	1800
<b>18</b>	180050	Books and Publications - Cost	Y	18005
<b>18</b>	180051	Books & Publications - Accum Depreciation	Y	18005
<b>18</b>	<b>18006</b>	<b>Infrastructure-Net</b>	N	1800
<b>18</b>	180060	Infrastructure - Cost	Y	18006
<b>18</b>	180061	Infrastructure - Accum Depreciation	Y	18006

## Accounts

<b>18</b>	<b>18007</b>	<b>Land Improvements-Net</b>	N	1800
<b>18</b>	180070	Land Improvements - Cost	Y	18007
<b>18</b>	180071	Land Improvements-Accum Depreciation	Y	18007
<b>18</b>	<b>18008</b>	<b>Software-Net</b>	N	1800
<b>18</b>	180080	Software - Cost	Y	18008
<b>18</b>	180081	Software - Accum Depreciation	Y	18008
<b>18</b>	<b>18009</b>	<b>Artworks</b>	N	1800
<b>18</b>	<b>180090</b>	Artworks	Y	18009
<b>18</b>	<b>18010</b>	<b>Patents</b>	N	1800
<b>18</b>	<b>180100</b>	patents	Y	18010
<b>18</b>	<b>180101</b>	Patents Accum Depreciation	Y	18010
<b>19</b>		<b>Deferred Outflows of Resources</b>	N	
<b>19</b>	<b>190</b>	<b>Deferred Outflows of Resources</b>	N	-
<b>19</b>	<b>1900</b>	<b>Deferred Outflows of Resources</b>	N	190
<b>19</b>	<b>19000</b>	<b>Employer Contributions</b>	N	1900
<b>19</b>	<b>190000</b>	Employer Pension Contribution	Y	19000
<b>19</b>	<b>190100</b>	Employer OPEB Contribtuion	Y	19000
<b>19</b>		<b>Deferred Outflows Pension</b>	N	
<b>19</b>	<b>191</b>	<del>Deferred Outflows Pension</del>	N	
<b>19</b>	<b>1910</b>	<del>Deferred Outflows Pension</del>	N	191
<b>19</b>	<b>19100</b>	Deferred Outflows Pension	N	1910
<b>19</b>	<b>191000</b>	Pension - Changes in Proportion	Y	19100
<b>19</b>	<b>191001</b>	Pension - Changes of Assumptions	Y	19100
<b>19</b>	<b>191002</b>	Pension - Investment Earnings Net	Y	19100
<b>19</b>	<b>19110</b>	Deferred Outflows OPEB	N	1910
<b>19</b>	<b>191100</b>	OPEB-Changes in Experience	Y	19110
<b>19</b>	<b>191101</b>	OPEB-Changes of Assumptions	Y	19110
<b>19</b>	<b>191102</b>	OPEB-Changes in Investments	Y	19110
<b>20</b>		<b>Liabilities</b>	N	-
<b>20</b>		<b>Liabilities</b>	N	-

## Accounts

<b>21</b>		<b>Accounts Payable</b>	N	-
<b>21</b>	<b>210</b>	<b>Accounts Payable</b>	N	-
<b>21</b>	<b>2100</b>	<b>Accounts Payable</b>	N	210
<b>21</b>	<b>21000</b>	<b>Accounts Payable</b>	N	2100
<b>21</b>	210000	Accounts Payable	Y	21000
<b>21</b>	210001	Accounts Payable - Year-end Accruals	Y	21000
<b>21</b>	210002	A/P - Purchase Card	Y	21000
<b>21</b>	210003	GSL Payables	Y	21000
<b>21</b>	210004	Govt Gross Receipt Tax Payable	Y	21000
<b>21</b>	210005	Gas Card Payable	Y	21000
<b>21</b>	210006	Backup Withholding Payable	Y	21000
<b>21</b>	210007	A/P - Purchase Card Daily	Y	21000
<b>21</b>	210008	Current Portion of LT Debt	Y	21000
<b>21</b>	210009	Bond Interest Payable	Y	21000
	210999	ICS Payables Converted	Y	21000
<b>22</b>		<b>Payroll Payables</b>	N	-
<b>22</b>	<b>220</b>	<b>Payroll Payables</b>	N	-
<b>22</b>	<b>2200</b>	<b>Payroll Payables</b>	N	220
<b>22</b>	<b>22000</b>	<b>Payroll Payables</b>	N	2200
<b>22</b>	220000	Net Payroll Payable	Y	22000
<b>22</b>	220001	FICA Payable	Y	22000
<b>22</b>	220002	Medicare Payable	Y	22000
<b>22</b>	220003	Federal Tax W/H Payable	Y	22000
<b>22</b>	220004	Non-Res Alien Fed Tax Payable	Y	22000
<b>22</b>	220005	State Tax W/H Payable	Y	22000
<b>22</b>	220006	Employee Assistance Program	Y	22000
<b>22</b>	220007	SUTA Payable	Y	22000
<b>22</b>	220008	Retirement Payable	Y	22000
<b>22</b>	220009	Retirement Holding	Y	22000
<b>22</b>	220010	Alternative Retirement Payable	Y	22000

## Accounts

<b>22</b>	220011	Health Insurance Payable	Y	22000
<b>22</b>	220012	Life Insurance Payable	Y	22000
<b>22</b>	220013	Retiree Insurance Payments Payable	Y	22000
<b>22</b>	220014	Long Term Disability Ins Payable	Y	22000
<b>22</b>	220015	After-Tax Deductions	Y	22000
<b>22</b>	220016	Workman's Comp Payable	Y	22000
<b>22</b>	220017	Tax Sheltered Annuity Payable	Y	22000
<b>22</b>	220018	Grad Supplemental Deduction Payable	Y	22000
<b>22</b>	220019	Savings Bonds Payable	Y	22000
<b>22</b>	220020	Flex Payable	Y	22000
<b>22</b>	220021	A/R Deductions Payable	Y	22000
<b>22</b>	220022	Garnishments Payable	Y	22000
<b>22</b>	220023	Child Support Ded Payable	Y	22000
<b>22</b>	220024	Misc. Payroll Deductions Payable	Y	22000
<b>22</b>	220025	Commuter Benefits Holding	Y	22000
<b>22</b>	220026	Annual Leave Payable	Y	22000
<b>22</b>	220027	Sick Leave Payable	Y	22000
<b>22</b>	220028	Other Leave Payable	Y	22000
<b>22</b>	220029	Retiree Insurance Fee	Y	22000
<b>22</b>	220030	Payroll Holding	Y	22000
<b>22</b>	220031	Claims Reserve	Y	22000
<b>22</b>	220032	Vacation Leave Reserve	Y	22000
<b>22</b>	220033	Sick Leave Reserve	Y	22000
<b>22</b>	220034	Aflac Insurance	Y	22000
<b>22</b>	220035	Health Insurance Payable - Employee	Y	22000
<b>22</b>	220036	Health Insurance Payable - Employer	Y	22000
<b>22</b>	220037	Life Insurance Payable - Employee	Y	22000
<b>22</b>	220038	Life Insurance Payable - Employer	Y	22000
<b>22</b>	220039	Retiree Health Insurance Payable	Y	22000
<b>22</b>	220040	Retiree Life Insurance Payable	Y	22000

## Accounts

<b>22</b>	220050	Health Insurance Premiums	Y	22000
<b>22</b>	220051	Vision Insurance Premiums	Y	22000
<b>22</b>	220052	Dental Insurance Premiums	Y	22000
<b>22</b>	220060	Retiree Health Insurance Premiums	Y	22000
<b>22</b>	220061	Retiree Vision Insurance Premiums	Y	22000
<b>22</b>	220062	Retiree Dental Insurance Premiums	Y	22000
<b>23</b>		<b>Other Payables</b>	N	-
<b>23</b>	<b>230</b>	<b>Other Payables</b>	N	-
<b>23</b>	<b>2300</b>	<b>Other Payables</b>	N	230
<b>23</b>	<b>23000</b>	<b>Other Payables-Academic</b>	N	2300
<b>23</b>	230000	Accrued Faculty Contracts	Y	23000
<b>23</b>	<b>23010</b>	<b>Other Payables- Deposits</b>	N	2300
<b>23</b>	230100	Dorm Room Reservation Deposits Payable	Y	23010
<b>23</b>	230101	Family Housing Deposits Payable	Y	23010
<b>23</b>	230102	Key Deposits Payable	Y	23010
<b>23</b>	230103	Locker Deposits Payable	Y	23010
<b>23</b>	230104	Internat'l Students Deposits Payable	Y	23010
<b>23</b>	<b>23020</b>	<b>Other Payables - Deferrals</b>	N	2300
<b>23</b>	230200	Deferred Summer School Revenue	Y	23020
<b>23</b>	230201	Deferred Registration Fees	Y	23020
<b>23</b>	230202	Deferred Revenue	Y	23020
<b>23</b>	230203	Other Deferred Revenue	Y	23020
<b>23</b>	230204	Manual Refund	Y	23020
<b>23</b>	<b>23040</b>	<b>Other Payables - Unapplieds</b>	N	2300
<b>23</b>	230400	Unapplied Installments	Y	23040
<b>23</b>	230401	Unapplied Payments	Y	23040
<b>23</b>	230402	Unapplied Deposits	Y	23040
<b>23</b>	230403	Unapplied Financial Aid	Y	23040
<b>23</b>	230404	Unapplied Third Party Payments	Y	23040
<b>23</b>	230405	Unapplied Title IV Financial Aid	Y	23040

## Accounts

<b>23</b>	230406	Unapplied Exemptions	Y	23040
<b>23</b>	230407	Refund Clearing	Y	23040
<b>23</b>	230408	G&C Payment Holding	Y	23040
<b>23</b>	230409	Manual Refund	Y	23040
<b>24</b>		<b>Other Liabilities</b>	N	-
<b>24</b>	<b>240</b>	<b>Other Liabilities</b>	N	-
<b>24</b>	<b>2400</b>	<b>Other Liabilities</b>	N	240
<b>24</b>	<b>24000</b>	<b>Other Liabilities</b>	N	2400
<b>24</b>	240000	Other Liabilities	Y	24000
<b>24</b>	240001	Due to Others	Y	24000
<b>24</b>	240002	Long Term Liabilities	Y	24000
<b>24</b>				
<b>24</b>	240010	Bonds Payable	Y	24000
<b>24</b>	240011	Premium on Bonds Payable	Y	24000
<b>25</b>		Non Current Liabilities	N	
<b>25</b>	250	Non Current Liabilities	N	-
<b>25</b>	2500	Non Current Liabilities	N	250
<b>25</b>	25000	Non Current Liabilities	N	2500
<b>25</b>	250000	Long Term Liabilities	Y	25000
<b>25</b>	250001	Bonds Payable	Y	25000
<b>25</b>	250002	Premium on Bonds Payable	Y	25000
<b>25</b>	2502	Pension Liabilities	N	250
<b>25</b>	25020	Pension Liabilities	N	2502
<b>25</b>	250200	Net OPEB Obligation	Y	25020
<b>25</b>	250201	Net Pension Liability	Y	25020
<b>29</b>		Deferred Inflows of Resources	N	
<b>29</b>	290	Deferred Inflows of Resources	N	-
<b>29</b>	2900	Deferred Inflows of Resources	N	290
<b>29</b>	29000	Deferred Inflows of Resources	N	2900
<b>29</b>	290000	Pension - Actuarial Experience	Y	29000

## Accounts

<b>29</b>	290001	Pension - Investment Experience	Y	29000
<b>29</b>	290002	Pension - Proportion Employer NPL	Y	29000
<b>29</b>	290100	OPEB-Changes in Experience	Y	29000
<b>29</b>	290101	OPEB-Changes of Assumptions	Y	29000
<b>29</b>	290102	OPEB-Changes in Investments	Y	29000
<b>31</b>		<b>Control Accounts</b>	N	-
<b>31</b>	<b>300</b>	<b>Control Accounts</b>	N	-
<b>31</b>	<b>3000</b>	<b>Control Accounts</b>	N	300
<b>31</b>	3011	<b>Revenue Control</b>	N	3000
<b>31</b>	3012	Prior Year Revenue Control	N	3000
<b>31</b>	3013	Budgeted Revenue Control	N	3000
<b>31</b>	3014	Prior Year Budgeted Revenue Control	N	3000
<b>31</b>	3021	<b>Expenditure Control</b>	N	3000
<b>31</b>	3022	Prior Year Expenditure Control	N	3000
<b>31</b>	3023	Budgeted Expenditure Control	N	3000
<b>31</b>	3024	Prior Year Budgeted Expenditure Control	N	3000
<b>31</b>	3031	Transfer Control	N	3000
<b>31</b>	3032	Prior Year Transfer Control	N	3000
<b>31</b>	3033	Budgeted Transfer Control	N	3000
<b>31</b>	3034	Prior Year Budgeted Transfer Cntrl	N	3000
<b>31</b>	3041	<b>Encumbrance Control</b>	N	3000
<b>31</b>	3042	Prior Year Encumbrance Control	N	3000
<b>31</b>	3043	Reserve for Encumbrances	N	3000
<b>31</b>	3044	Prior Year Encumbrance Reserve	N	3000
<b>31</b>	3048	Reservation Control	N	3000
<b>31</b>	3049	Reservation Control Reserve	N	3000
<b>31</b>	3051	Budgeted Change to Fund Balance	N	3000
<b>31</b>	3052	Prior Year Budgeted Change Fund Ba	N	3000
<b>41</b>		<b>Fund Balance</b>	N	-
<b>41</b>		<b>Fund Balance</b>	N	-

## Accounts

<b>41</b>	<b>410</b>	<b>Fund Balance</b>	N	-
<b>41</b>	<b>4100</b>	<b>Unrestricted Fund Balance</b>	N	410
<b>41</b>	<b>41000</b>	<b>Unrestricted Fund Balance</b>	N	4100
<b>41</b>	410000	Unrestricted Fund Balance	Y	41000
<b>41</b>	<b>4101</b>	<b>Restricted Fund Balance</b>	N	410
<b>41</b>	<b>41010</b>	<b>Restricted Fund Balance</b>	N	4101
<b>41</b>	410100	Endowment Fund Balance	Y	41010
<b>41</b>	410101	Restricted Fund Balance	Y	41010
<b>41</b>	<b>4102</b>	<b>Reserved Fund Balance</b>	N	410
<b>41</b>	<b>41020</b>	<b>Reserved Fund Balance</b>	N	4102
<b>41</b>	410200	Reserved Fund Balance-Plant Expan	Y	41020
<b>41</b>	410201	Reserved Fund Balance-R&R	Y	41020
<b>41</b>	410202	Reserved Fund Balance	Y	41020
<b>41</b>	<b>4103</b>	<b>Deposits Held for Others</b>	N	410
<b>41</b>	<b>41030</b>	<b>Deposits Held for Others</b>	N	4102
<b>41</b>	410300	Deposits Held for Others	Y	41020
<b>51</b>		<b>Revenues</b>	N	-
<b>51</b>		<b>Tuition Revenue</b>	N	-
<b>51</b>	<b>510</b>	<b>Tuition Revenue</b>	N	-
<b>51</b>	<b>5100</b>	<b>Tuition Revenue-Summer</b>	N	510
<b>51</b>	<b>51000</b>	<b>Tuition Revenue-Summer</b>	N	5100
<b>51</b>	510000	Summer - Resident FT - Grad	Y	51000
<b>51</b>	510001	Summer - Resident FT - UG	Y	51000
<b>51</b>	510002	Summer - Resident PT - Grad	Y	51000
<b>51</b>	510003	Summer - Resident PT - UG	Y	51000
<b>51</b>	510004	Summer - Non-Resident FT - Grad	Y	51000
<b>51</b>	510005	Summer - Non-Resident FT - UG	Y	51000
<b>51</b>	510006	Summer - Non-Resident PT - Grad	Y	51000
<b>51</b>	510007	Summer - Non-Resident PT - UG	Y	51000
<b>51</b>	510008	Summer - Resident DE FT - Grad	Y	51010

## Accounts

<b>51</b>	510009	Summer - Resident DE FT - UG	Y	51010
<b>51</b>	510010	Summer - Resident DE PT - Grad	Y	51010
<b>51</b>	510011	Summer - Resident DE PT - UG	Y	51010
<b>51</b>	510012	Summer - Non-Resident DE FT - Grad	Y	51010
<b>51</b>	510013	Summer - Non-Resident DE FT - UG	Y	51010
<b>51</b>	510014	Summer - Non-Resident DE PT - Grad	Y	51010
<b>51</b>	510015	Summer - Non-Resident DE PT - UG	Y	51010
<b>51</b>	510016	Summer - Community Education Non-Credit - Grad	Y	51010
<b>51</b>	510017	Summer - Community Education Non-Credit - UG	Y	51010
<b>51</b>	<b>5101</b>	<b>Tuition Revenue-Fall</b>	N	510
<b>51</b>	<b>51010</b>	<b>Tuition Revenue-Fall</b>	N	5101
<b>51</b>	510100	Fall - Resident FT - Grad	Y	51010
<b>51</b>	510101	Fall - Resident FT - UG	Y	51010
<b>51</b>	510102	Fall - Resident PT - Grad	Y	51010
<b>51</b>	510103	Fall - Resident PT - UG	Y	51010
<b>51</b>	510104	Fall - Non-Resident FT - Grad	Y	51010
<b>51</b>	510105	Fall - Non-Resident FT - UG	Y	51010
<b>51</b>	510106	Fall - Non-Resident PT - Grad	Y	51010
<b>51</b>	510107	Fall - Non-Resident PT - UG	Y	51010
<b>51</b>	510108	Fall - Resident DE FT - Grad	Y	51010
<b>51</b>	510109	Fall - Resident DE FT - UG	Y	51010
<b>51</b>	510110	Fall - Resident DE PT - Grad	Y	51010
<b>51</b>	510111	Fall - Resident DE PT - UG	Y	51010
<b>51</b>	510112	Fall - Non-Resident DE FT - Grad	Y	51010
<b>51</b>	510113	Fall - Non-Resident DE FT - UG	Y	51010
<b>51</b>	510114	Fall - Non-Resident DE PT - Grad	Y	51010
<b>51</b>	510115	Fall - Non-Resident DE PT - UG	Y	51010
<b>51</b>	510116	Fall - Community Education Non-Credit - Grad	Y	51010
<b>51</b>	510117	Fall - Community Education Non-Credit - UG	Y	51010
<b>51</b>	<b>5102</b>	<b>Tuition Revenue-Spring</b>	N	510

## Accounts

<b>51</b>	<b>51020</b>	<b>Tuition Revenue-Spring</b>	N	5102
<b>51</b>	510200	Spring - Resident FT - Grad	Y	51020
<b>51</b>	510201	Spring - Resident FT - UG	Y	51020
<b>51</b>	510202	Spring - Resident PT - Grad	Y	51020
<b>51</b>	510203	Spring - Resident PT - UG	Y	51020
<b>51</b>	510204	Spring - Non-Resident FT - Grad	Y	51020
<b>51</b>	510205	Spring - Non-Resident FT - UG	Y	51020
<b>51</b>	510206	Spring - Non-Resident PT - Grad	Y	51020
<b>51</b>	510207	Spring - Non-Resident PT - UG	Y	51020
<b>51</b>	510208	Spring - Resident DE FT - Grad	Y	51010
<b>51</b>	510209	Spring - Resident DE FT - UG	Y	51010
<b>51</b>	510210	Spring - Resident DE PT - Grad	Y	51010
<b>51</b>	510211	Spring - Resident DE PT - UG	Y	51010
<b>51</b>	510212	Spring - Non-Resident DE FT - Grad	Y	51010
<b>51</b>	510213	Spring - Non-Resident DE FT - UG	Y	51010
<b>51</b>	510214	Spring - Non-Resident DE PT - Grad	Y	51010
<b>51</b>	510215	Spring - Non-Resident DE PT - UG	Y	51010
<b>51</b>	510216	Spring - Community Education Non-Credit - Grad	Y	51010
<b>51</b>	510217	Spring - Community Education Non-Credit - UG	Y	51010
<b>51</b>	<b>5103</b>	<b>Tuition Holding</b>	N	510
<b>51</b>	<b>51030</b>	<b>Tuition Holding</b>	N	5103
<b>51</b>	510300	Tuition Holding	Y	51030
<b>51</b>	510301	Comm Coll Lab Fees Socorro NC	DELETE	51030
<b>51</b>	510302	Comm Coll Tuition Socorro Cr	DELETE	51030
<b>51</b>	510303	Comm Coll Lab Fees Socorro Cr	DELETE	51030
<b>51</b>	<b>5104</b>	<b>Distance Education</b>	DELETE	510
<b>51</b>	<b>51040</b>	<b>Distance Education</b>	DELETE	5104
<b>51</b>	510400	Distance Education Fees	DELETE	51040
<b>52</b>		<b>Fees</b>	N	-
<b>52</b>	<b>520</b>	<b>Student Fees</b>	N	-

## Accounts

<b>52</b>	<b>5200</b>	<b>Required Fees</b>	N	520
<b>52</b>	<b>52000</b>	<b>Required Fees</b>	N	5200
<b>52</b>	520000	Building Bond	Y	52000
<b>52</b>	520001	Equipment Replacement	Y	52000
<b>52</b>	520002	Enrollment	Y	52000
<b>52</b>	<b>5201</b>	<b>Other Student Fees</b>	N	520
<b>52</b>	<b>52010</b>	<b>Other Student Fees</b>	N	5201
<b>52</b>	520100	Student Activity	Y	52010
<b>52</b>	520101	Grad Student Activity	Y	52010
<b>52</b>	520102	Auxiliary	Y	52010
<b>52</b>	520103	Institute Activity	Y	52010
<b>52</b>	520104	Student Center	Y	52010
<b>52</b>	520105	Sports Activity	Y	52010
<b>52</b>	520106	Lab Fees	Y	52010
<b>52</b>	520107	Technology Support Fee	Y	52010
<b>52</b>	520108	Geology 360 Field Camp	Y	52010
<b>52</b>	520109	Lab Fees - Comm. Coll. Non-Cr.	Y	52010
<b>52</b>	520110	Counseling Fee	Y	52010
<b>52</b>	520111	Health Center	Y	52010
<b>52</b>	520112	Late Validation	Y	52010
<b>52</b>	520113	Late Registration	Y	52010
<b>52</b>	520114	Transfer Credit	Y	52010
<b>52</b>	520115	Distance Education	Y	52010
<b>52</b>	520116	Application	Y	52010
<b>52</b>	520117	Admissions	Y	52010
<b>52</b>	520118	Orientation	Y	52010
<b>52</b>	520119	Change of Program	Y	52010
<b>52</b>	520120	Deferred Payment	Y	52010
<b>52</b>	520121	Dissertation	Y	52010
<b>52</b>	520122	Graduation	Y	52010

## Accounts

<b>52</b>	520123	Testing	Y	52010
<b>52</b>	520124	ID Replacement	Y	52010
<b>52</b>	520125	Media Resource Fees	Y	52010
<b>52</b>	520126	Lab Fees Comm. Coll. Credit	Y	52010
<b>52</b>	520127	Lab Fees Comm. Coll. Non-Cr.	Y	52010
<b>52</b>	520128	Deferral Fee	Y	52010
<b>53</b>		<b>Government Appropriations</b>	N	-
<b>53</b>	<b>530</b>	<b>Government Appropriations</b>	N	-
<b>53</b>	<b>5300</b>	<b>State Appropriations</b>	N	530
<b>53</b>	<b>53000</b>	<b>State Appropriations</b>	N	5300
<b>53</b>	530000	State Appropriations-Operating	Y	53000
<b>53</b>	530001	State Appropriations-NonOperating	Y	53000
<b>53</b>	530002	State Appropriations-Capital Projects	Y	53000
<b>53</b>	530003	State Appropriations-RPSP	Y	53000
<b>53</b>	<b>53001</b>	<b>Land and Permanent Fund</b>	N	5300
<b>53</b>	530010	State Land Revenue	Y	53001
<b>53</b>	530011	Permanent Fund Revenue	Y	53001
<b>53</b>	<b>5301</b>	<b>Federal Appropriations</b>	N	530
<b>53</b>	<b>53010</b>	<b>Federal Appropriations</b>	N	5301
<b>53</b>	530100	Admin of Federal Student Aid Program	Y	53010
<b>53</b>	530101	ARRA Funding	Y	53010
<b>54</b>		<b>Endowment Revenue</b>	N	-
<b>54</b>	<b>540</b>	<b>Endowment Revenue</b>	N	-
<b>54</b>	5400	<b>Endowment Revenue</b>	N	540
<b>54</b>	54000	<b>Endowment Revenue</b>	N	5400
<b>54</b>	540000	Interest on Unrestricted Endowments	Y	54000
<b>55</b>		<b>Misc Revenue (Exhibit 9)</b>	N	-
<b>55</b>	<b>550</b>	<b>Misc Revenue (Exhibit 9)</b>	N	-
<b>55</b>	<b>5500</b>	<b>Misc Revenue (Exhibit 9)</b>	N	550
<b>55</b>	<b>55000</b>	<b>Misc Revenue (Exhibit 9)</b>	N	5500

## Accounts

<b>55</b>	550000	Interest on Current Fund Balance	Y	55000
<b>55</b>	550001	Indirect Cost Recovery	Y	55000
<b>55</b>	550002	Rentals	Y	55000
<b>55</b>	550003	Transcript Fee	Y	55000
<b>55</b>	550004	Land Lease	Y	55000
<b>55</b>	550005	Returned Check Fee	Y	55000
<b>55</b>	550006	Library Fines	Y	55000
<b>55</b>	550007	Faculty Hill Leases	Y	55000
<b>56</b>		<b>Revenue</b>	N	-
<b>56</b>	<b>560</b>	<b>Revenue</b>	N	-
<b>56</b>	<b>5600</b>	<b>Revenue</b>	N	560
<b>56</b>	<b>56000</b>	<b>External Revenue</b>	N	5600
<b>56</b>	560000	External Sales of Service	Y	56000
<b>56</b>	560001	External Sales of Materials	Y	56000
<b>56</b>	560002	External Sales (Taxable) (GGRT)	Y	56000
<b>56</b>	560003	External Sales of Service 2	Y	56000
<b>56</b>	560004	External Sales of Service 3	Y	56000
<b>56</b>	560005	Commissions	Y	56000
<b>56</b>	560006	External Sales FMV	Y	56000
<b>56</b>	560007	Service Center Ext.Revenue	Y	56000
<b>56</b>	<b>56010</b>	<b>Internal Revenue</b>	N	5600
<b>56</b>	560100	Income Distribution	Y	56010
<b>56</b>	560101	Allocated Invest Pool Rec	Y	56010
<b>56</b>	560102	Internal Interest Income	Y	56010
<b>56</b>	560103	Overhead Recovery	Y	56010
<b>56</b>	560104	Fixed Fee Recovery	Y	56010
<b>56</b>	560105	Overhead Distribution	Y	56010
<b>56</b>	560106	Internal Sales of Service	Y	56010
<b>56</b>	560107	Internal Sales of Materials	Y	56010
<b>56</b>	560108	Internal Sales-Taxable (GGRT)	Y	56010

## Accounts

<b>56</b>	560109	Misc Sales - 3	Y	56010
<b>56</b>	560110	Misc Sales - 4	Y	56010
<b>56</b>	560111	DP Income	Y	56010
<b>56</b>	560112	Institutional Support	Y	56010
<b>56</b>	560113	Internal - Unleaded	Y	56010
<b>56</b>	560114	Internal - Diesel Fuel	Y	56010
<b>56</b>	560115	Close to A/R	Y	56010
<b>56</b>	560116	Internal - Cost Share	Y	56010
<b>56</b>	560117	Prior Year Correction	Y	56010
<b>56</b>	560118	Ret'd Check Chgs - Internal	Y	56010
<b>56</b>	560119	Other Internal Revenue	Y	56010
<b>56</b>	560120	Academic Cost Share	Y	56010
<b>56</b>	560121	PRRC Cost Share	Y	56010
<b>56</b>	560122	Bureau Cost Share	Y	56010
<b>56</b>	<b>56020</b>	<b>Revenue Financial</b>	N	5600
<b>56</b>	560200	Interest Revenue	Y	56020
<b>56</b>	560201	Changes in Market Value	Y	56020
<b>56</b>	560202	Additions to Corpus	Y	56020
<b>56</b>	560203	Additions to Corpus-Match Revenue	Y	56020
<b>56</b>	560204	Bond Proceeds	Y	56020
<b>56</b>	560205	Capital Projects	Y	56020
<b>56</b>	560299	Gain(Loss) on Sale of Fixed Assets	Y	56020
<b>56</b>	<b>56030</b>	<b>Revenue Gifts/Student Aid</b>	N	5600
<b>56</b>	560300	Scholarship Revenue	Y	56030
<b>56</b>	560301	Gifts and Grants	Y	56030
<b>56</b>	560302	Principle Collected	Y	56030
<b>56</b>	560303	Federal Work Study Revenue	Y	56030
<b>56</b>	560304	Pell Grants Revenue	Y	56030
<b>56</b>	560305	SEOG Revenue	Y	56030
<b>56</b>	560306	NDSL Revenue	Y	56030

## Accounts

<b>56</b>	560307	GSL Revenue	Y	56030
<b>56</b>	560308	In-Kind Donation	Y	56030
<b>56</b>	<b>56040</b>	<b>Revenue - Auxiliaries</b>	N	5600
<b>56</b>	560400	Board Plan	Y	56040
<b>56</b>	560401	Housing Revenue	Y	56040
<b>56</b>	560402	Student Insurance	Y	56040
<b>56</b>	560403	Registration Fees	Y	56040
<b>56</b>	560404	Deposit Forfeitures	Y	56040
<b>56</b>	<b>56050</b>	<b>Other Revenue - Misc.</b>	N	5600
<b>56</b>	560500	Other Revenue - Misc.	Y	56050
<b>56</b>	<b>56060</b>	<b>Other Revenue - Revenue Holding</b>	N	5600
<b>56</b>	560600	Other Revenue Holding	Y	56060
<b>56</b>	<b>56070</b>	<b>Revenue - Benefit Trust</b>	N	5600
<b>56</b>	560700	Employee Health	Y	56070
<b>56</b>	560701	Employer Health	Y	56070
<b>56</b>	560703	Employee Life	Y	56070
<b>56</b>	560704	Employer Life	Y	56070
<b>56</b>	560706	Retiree Insurance Fee	Y	56070
<b>56</b>	560707	EAP	Y	56070
<b>56</b>	560708	Retiree Health Premium	Y	56070
<b>56</b>	560709	Retiree Life Premium	Y	56070
<b>57</b>		<b>Grants &amp; Contracts</b>	N	-
<b>57</b>	<b>570</b>	<b>Grants &amp; Contracts</b>	N	-
<b>57</b>	<b>5700</b>	<b>Grants &amp; Contracts</b>	N	570
<b>57</b>	<b>57000</b>	<b>Grants &amp; Contracts</b>	N	5700
<b>57</b>	570000	Federal Grants and Contracts Revenue	Y	57000
<b>57</b>	570001	State & Local Grants and Cont Revenue	Y	57000
<b>57</b>	570002	Private Grants and Contracts Revenue	Y	57000
<b>57</b>	570003	Other Grants and Contracts Revenue	Y	57000
<b>58</b>		<b>Transfers</b>		

## Accounts

58	580	Transfers	N	-
58	5800	Transfers	N	580
58	58000	Transfers Non-Mandatory Transfers I&G	N	5800
58	580000	Transfers In	Y	5800
58	580006	<b>Terminated in Banner</b>	Y	58000
58	581	Mandatory Transfers In	N	-
58	5810	Mandatory Transfers In	N	581
	58100	Mandatory Transfers In		
58	581000	Mandatory Transfers In	Y	5810
58	581001	<b>Terminated in Banner</b>	Y	58100
58	581002	<b>Terminated In Banner</b>	Y	58100
58	582	Transfers	N	-
58	5820	Transfers - In	N	582
58	58200	Transfers - In	N	5820
58	582010	Transfer-Intra Fund - In	Y	58200
58	582012	Transfer Non Mandatory In	Y	58200
58	582014	Transfer BR&R In	Y	58200
58	582031	Transfer Cost Share In	Y	58200
58	582040	Transfer Surplus/Deficit In	Y	58200
58	582050	<b>Terminated in Banner</b>	Y	58200
58	582999	Transfer Legacy 81R In	Y	58200
59		<b>Year End Adjustments</b>	N	
59	590	Year End Adjustments	N	
59	5900	Year End Adjustments	N	590
59	59000	Year End Adjustments	N	5900
59	590000	Year End Adjustments	Y	59000
61		<b>Salaries and Wages - MTDC Base</b>	N	-
61		<b>Salaries and Wages - MTDC Base</b>	N	-
61	610	<b>Salaries and Wages - MTDC Base</b>	N	-
61	6100	<b>Salaries and Wages - MTDC Base</b>	N	610

## Accounts

<b>61</b>	<b>61000</b>	<b>Faculty Salaries</b>	N	6100
<b>61</b>	610000	Faculty Salaries - Budget	B	61000
<b>61</b>	610001	Faculty Salaries Full Prof	Y	61000
<b>61</b>	610002	Faculty Salaries Associate Prof	Y	61000
<b>61</b>	610003	Faculty Salaries Assistant Prof	Y	61000
<b>61</b>	610004	Faculty Salaries Instructors	Y	61000
<b>61</b>	610005	Faculty Salaries Accural	Y	61000
<b>61</b>	610006	Visiting Professor	Y	61000
<b>61</b>	610007	Part-time Instructor	Y	61000
<b>61</b>	<b>61001</b>	<b>Professional Salaries</b>	N	6100
<b>61</b>	610010	Professional Salaries - Budget	B	61001
<b>61</b>	610011	Professional Salaries Full Time	Y	61001
<b>61</b>	610012	Professional Salaries Part Time	Y	61001
<b>61</b>	610013	Professional Salaries Temporary	Y	61001
<b>61</b>	610014	Professional Salaries Emergency	Y	61001
<b>61</b>	<b>61002</b>	<b>Support Staff Salaries</b>	N	6100
<b>61</b>	610020	Secretary/Clerical Salaries Full Time-Budget	B	61002
<b>61</b>	610021	Secretary/Clerical Salaries Full Time	Y	61002
<b>61</b>	610022	Secretary/Clerical Salaries Part Time	Y	61002
<b>61</b>	610023	Secretary/Clerical Salaries Temporary	Y	61002
<b>61</b>	610024	Secretary/Clerical Salaries Emergency	Y	61002
<b>61</b>	<b>61003</b>	<b>Technical Salaries</b>	N	6100
<b>61</b>	610030	Technical Salaries - Budget	B	61003
<b>61</b>	610031	Technical Salaries Full Time	Y	61003
<b>61</b>	610032	Technical Salaries Part Time	Y	61003
<b>61</b>	610033	Technical Salaries Temporary	Y	61003
<b>61</b>	610034	Technical Salaries Emergency	Y	61003
<b>61</b>	<b>61004</b>	<b>Grad Student Salaries</b>	N	6100
<b>61</b>	610040	GR - Grad Assistant Salaries - Budget	B	61004
<b>61</b>	610041	GR - Grad Assistant Salaries	Y	61004

## Accounts

<b>61</b>	610042	GR -Teaching Assistant Salaries	Y	61004
<b>61</b>	610043	GR - Resident Assistant Salaries	Y	61004
<b>61</b>	610044	GR -Research Assistant Salaries	Y	61004
<b>61</b>	610045	GR - Other Salaries	Y	61004
<b>61</b>	<b>61005</b>	<b>Student Salaries</b>	N	6100
<b>61</b>	610050	Student Salaries - Budget	B	61005
<b>61</b>	610051	UG -Resident Assistants	Y	61005
<b>61</b>	610052	UG -Institutional Work Study	Y	61005
<b>61</b>	610053	UG -Federal Workstudy	Y	61005
<b>61</b>	610054	UG -State Workstudy	Y	61005
<b>61</b>	610055	UG/ GR- Other Student Salaries	Y	61005
<b>61</b>	<b>61006</b>	<b>Salary Expense Recovery</b>	N	6100
<b>61</b>	610060	Salary Expense Recovery	Y	61006
<b>61</b>	<b>61007</b>	<b>Salary Other</b>	N	6100
<b>61</b>	610070	Salary Other	Y	61006
<b>62</b>		<b>Employee Benefits - MTDC Base</b>	N	-
<b>62</b>	<b>620</b>	<b>Employee Benefits - MTDC Base</b>	N	-
<b>62</b>	<b>6200</b>	<b>Employee Benefits - MTDC Base</b>	N	620
<b>62</b>	<b>62000</b>	<b>Employee Benefits - MTDC Base</b>	N	6200
<b>62</b>	620000	Employee Benefits - MTDC Base - Budget	B	62000
<b>62</b>	620001	FICA - Employer Share	Y	62000
<b>62</b>	620002	Medicare - Employer Share	Y	62000
<b>62</b>	620003	Retirement	Y	62000
<b>62</b>	620004	Health Insurance	Y	62000
<b>62</b>	620005	Life Insurance	Y	62000
<b>62</b>	620006	Annual Leave	Y	62000
<b>62</b>	620007	Sick Leave	Y	62000
<b>62</b>	620008	Annuities	Y	62000
<b>62</b>	620009	Grad Assistant Fee Waiver	Y	62000
<b>62</b>	620010	Sabbatical Leave	Y	62000

## Accounts

<b>62</b>	620011	Employee Benefits - Non Payroll	Y	62000
<b>62</b>	620012	Worker's Comp Assessment	Y	62000
<b>62</b>	620013	Employee Action Plan	Y	62000
<b>62</b>	620014	Employee Moving Expenses	Y	62000
<b>62</b>	620015	Compensated Absences Charge	Y	62000
<b>62</b>	620016	SUTA Expense	Y	62000
<b>62</b>	620017	Alternative Retirement	Y	62000
<b>62</b>	620018	Retiree Insurance Fee	Y	62000
<b>62</b>	620099	Other Fringe Benefit Transactions	Y	62000
<b>62</b>	<b>62001</b>	<b>Employee Benefits - Medical</b>	N	6200
<b>62</b>	620019	Vision Insurance	Y	62001
<b>62</b>	620020	Dental Insurance	Y	62001
<b>62</b>	<b>62010</b>	<b>Employee Benefits - MTDC Base Other</b>	N	6200
<b>62</b>	620101	Staff Tuition Waiver	Y	62010
<b>62</b>	620102	Dependent Tuition Waiver	Y	62010
<b>62</b>	620103	Student Tuition Waiver	Y	62010
<b>62</b>	620104	Staff/Spouse Tuition Waiver	Y	62010
<b>62</b>	620105	Staff/Child Tuition Waiver	Y	62010
<b>63</b>		<b>Other P/R Related Expenses</b>	N	-
<b>63</b>	<b>630</b>	<b>Other P/R Related Expenses</b>	N	-
<b>63</b>	<b>6300</b>	<b>Other P/R Related Expenses</b>	N	630
<b>63</b>	<b>63000</b>	<b>Other P/R Related Expenses</b>	N	6300
<b>63</b>	630000	Other P/R Related Expenses - Budget	B	63000
<b>63</b>	630001	Overhead Exempt Employees	Y	63000
<b>63</b>	630002	Claims Transfer	Y	63000
<b>63</b>	630003	Life Insurance Premium	Y	63000
<b>63</b>	630004	Stop Loss Premium	Y	63000
<b>63</b>	630005	Refund on Claims	Y	63000
<b>63</b>	630006	Special Payroll Items	Y	63000
<b>71</b>		<b>Expenditures</b>	N	-

## Accounts

<b>71</b>		<b>Expenditures MTDC Base</b>	N	-
<b>71</b>	<b>710</b>	<b>Expenditures MTDC Base</b>	N	-
<b>71</b>	<b>7100</b>	<b>Expenditures MTDC Base</b>	N	710
<b>71</b>	<b>71000</b>	<b>Supplies and Expenses General</b>	N	7100
<b>71</b>	710000	Supplies and Expenses General - Budget	B	71000
<b>71</b>	710001	General Supplies and Expenses	Y	71000
<b>71</b>	710002	Supplies and Expense Replacement	Y	71000
<b>71</b>	710003	Lab Fee Expense	Y	71000
<b>71</b>	710004	Thesis Binding	Y	71000
<b>71</b>	710005	Advertising	Y	71000
<b>71</b>	710006	Resale	Y	71000
<b>71</b>	710007	Other Purchases for Resale	Y	71000
<b>71</b>	710008	Postage	Y	71000
<b>71</b>	710009	Freight	Y	71000
<b>71</b>	710010	Subscriptions and Dues	Y	71000
<b>71</b>	710011	Seminars and Honorariums	Y	71000
<b>71</b>	710012	Staff Training	Y	71000
<b>71</b>	710013	Miscellaneous and Other	Y	71000
<b>71</b>	710014	Insurance	Y	71000
<b>71</b>	710015	Supplies Lab and Science	Y	71000
<b>71</b>	710016	Supplies Office	Y	71000
<b>71</b>	710017	Supplies Books	Y	71000
<b>71</b>	710018	Chemicals, Seed, etc.	Y	71000
<b>71</b>	710019	Safety Supplies	Y	71000
<b>71</b>	710020	Accreditation Fees	Y	71000
<b>71</b>	710021	Paper	Y	71000
<b>71</b>	710022	Labels and Special Forms	Y	71000
<b>71</b>	710023	Regular Gas	Y	71000
<b>71</b>	710024	Dyed Diesel	Y	71000
<b>71</b>	710025	Diesel Fuel	Y	71000

## Accounts

71	710026	Software <\$5k	Y	71000
71	710027	Board Plan	Y	71000
71	710028	On Campus Sales	Y	71000
71	710029	Library Loan Supplies	Y	71000
71	710030	Student Teaching	Y	71000
71	710031	Classroom Technology Supplies	Y	71000
71	<b>71010</b>	<b>Expenditures Utilities</b>	N	7100
71	710101	Utilities	Y	71010
71	710102	Telephone - Long Distance	Y	71010
71	710103	Telephone - Equipment Charge	Y	71010
71	710104	Electricity	Y	71010
71	710105	Water, Sewer, Garbage	Y	71010
71	710106	Fuel	Y	71010
71	<b>71020</b>	<b>Expenditures - Travel</b>	N	7100
71	710200	Expenditures - Travel - Budget	B	71020
71	710201	Travel	Y	71020
71	710202	Travel In-State	Y	71020
71	710203	Travel Out-of-State	Y	71020
71	710204	Auto Insurance	Y	71020
71	710205	Auto Repair and Gas	Y	71020
71	710206	Travel Field	Y	71020
71	710207	Special Travel Account	Y	71020
71	710208	Registration Fees	Y	71020
71	710209	Travel Non-Employee	Y	71020
71	710210	Travel Moving Expense	Y	71020
71	710211	Travel Staff Training	Y	71020
71	710212	Miscellaneous W-4	Y	71020
71	710220	State Per Diem	Y	71020
71	710221	Federal Per Diem	Y	71020
71	710222	Lodging	Y	71020

## Accounts

71	710223	Airfare	Y	71020
71	710224	State Mileage	Y	71020
71	710225	Federal Mileage	Y	71020
71	710226	Car Rental / Fuel	Y	71020
71	710227	Taxi / Shuttle	Y	71020
71	710228	Registration	Y	71020
71	710229	Miscellaneous Travel	Y	71020
71	710230	Per Diem Less Than 24hrs	Y	71020
71	<b>71030</b>	<b>Expense Recovery</b>	N	7100
71	710300	Expense Recovery	Y	71030
71	710301	Facility Support	Y	7103
71	<b>71040</b>	<b>Expenditures - Services</b>	N	7100
71	710400	Expenditures - Services - Budget	B	71040
71	710401	Services	Y	71040
71	710402	Computer Services	Y	71040
71	710403	Network Connection	Y	71040
71	710404	R&M of Equipment	Y	71040
71	710405	Vehicle Repair	Y	71040
71	710406	Audit Expense	Y	71040
71	710407	Open House	Y	71040
71	710408	Communication Services	Y	71040
71	710409	Telephone Line Rent	Y	71040
71	710410	Auxiliary Management Charges	Y	71040
71	710411	Software Maintenance, Renew & Lic	Y	71040
71	710412	Subrecipient (1)	Y	71040
71	710413	Subrecipient (2)	Y	71040
71	710414	Subrecipient (3)	Y	71040
71	710415	Subrecipient (4)	Y	71040
71	710416	Subrecipient (5)	Y	71040
71	710417	Subrecipient (6)	Y	71040

## Accounts

<b>71</b>	710418	Subrecipient (7)	Y	71040
<b>71</b>	710419	Subrecipient (8)	Y	71040
<b>71</b>	710420	Subrecipient (9)	Y	71040
<b>71</b>	710421	Subrecipient (10)	Y	71040
<b>71</b>	710422	Individual Contractor Services	Y	71040
<b>71</b>	710423	Rentals	Y	71040
<b>71</b>	710424	Contract Labor	Y	71040
<b>71</b>	710425	Sub-Contract (11)	Y	71040
<b>71</b>	710426	Sub-Contract (12)	Y	71040
<b>71</b>	710427	Sub-Contract (13)	Y	71040
<b>71</b>	710428	Sub-Contract (14)	Y	71040
<b>71</b>	710429	Sub-Contract (15)	Y	71040
<b>71</b>	710430	Sub-Contract (16)	Y	71040
<b>71</b>	710431	Sub-Contract (17)	Y	71040
<b>71</b>	710432	Sub-Contract (18)	Y	71040
<b>71</b>	710433	Sub-Contract (19)	Y	71040
<b>71</b>	710434	Sub-Contract (20)	Y	71040
<b>71</b>	710435	Sub-Contract (21)	Y	71040
<b>71</b>	710436	Sub-Contract (22)	Y	71040
<b>71</b>	710437	Sub-Contract (23)	Y	71040
<b>71</b>	710438	Sub-Contract (24)	Y	71040
<b>71</b>	710439	Sub-Contract (25)	Y	71040
<b>71</b>	710440	Other Contractual Services	Y	71040
<b>71</b>	710441	Playas Housing	Y	71040
<b>71</b>	710460	Licensing Fees	Y	71040
<b>71</b>	<b>71050</b>	<b>Expenditures - Student Aid</b>	N	7100
<b>71</b>	710500	Expenditures - Student Aid - Budget	B	71050
<b>71</b>	710501	Collection Costs	Y	71050
<b>71</b>	710502	Student Aid Disbursements	Y	71050
<b>72</b>		<b>Expenditures - Other</b>	N	-

## Accounts

<b>72</b>	<b>720</b>	<b>Expenditures - Other</b>	N	-
<b>72</b>	<b>7200</b>	<b>Expenditures - Other</b>	N	720
<b>72</b>	<b>72000</b>	<b>Expenditures - Other</b>	N	7200
<b>72</b>	720000	Expenditures - Other - Budget	B	72000
<b>72</b>	720001	Printing	Y	72000
<b>72</b>	720002	Brochures	Y	72000
<b>72</b>	720003	Catalog	Y	72000
<b>72</b>	720004	Purchased Printing	Y	72000
<b>72</b>	720005	CEEB/EOS	Y	72000
<b>72</b>	720006	Math/Science Teacher's Seminar	Y	72000
<b>72</b>	720007	College Fair Registration	Y	72000
<b>72</b>	720008	Information Sessions	Y	72000
<b>72</b>	720009	Facility Support	Y	72000
<b>72</b>	720010	Loan Payments	Y	72000
<b>72</b>	720011	Lease/Rental Agreements	Y	72000
<b>72</b>	720012	Vehicle/Equipment Useage	Y	72000
<b>72</b>	720013	Administrative Costs	Y	72000
<b>72</b>	720014	Car Allowance	Y	72000
<b>72</b>	720015		Y	72000
<b>72</b>	720016	Tools	Y	72000
<b>72</b>	720017	Hi Tech	Y	72000
<b>72</b>	720018	Facility Use	Y	72000
<b>72</b>	720020	Portable Computing Devices < \$1k	Y	72000
<b>72</b>	720021	Fabricated Computers and Servers	Y	72000
<b>72</b>	720022	Computing Devices \$1k-\$5k	Y	72000
<b>72</b>	720023	Vehiclses/Trailers/ATVs \$1k-\$5k	Y	72000
<b>72</b>	720024	SPA Fabricated Deliverable End Items	Y	72000
<b>73</b>		<b>Expenditures -Non-MTDC Base</b>	N	-
<b>73</b>	<b>730</b>	<b>Expenditures -Non-MTDC Base</b>	N	-
<b>73</b>	<b>7300</b>	<b>Expenditures -Non-MTDC Base</b>	N	730

## Accounts

<b>73</b>	<b>73000</b>	<b>Expenditures - Non MTDC Base</b>	N	7300
<b>73</b>	730000	Expenditures - Non MTDC Base - Budget	B	73000
<b>73</b>	730001	Supplies and Expense Non MTDC	Y	73000
<b>73</b>	730002	Internal Purchases Non MTDC	Y	73000
<b>73</b>	730003	Student Receptions Non MTDC	Y	73000
<b>73</b>	730004	Refunds Non MTDC	Y	73000
<b>73</b>	730005	Cash O/S Non MTDC	Y	73000
<b>73</b>	730006	Travel Non MTDC	Y	73000
<b>73</b>	730007	Professional Seminars Non MTDC	Y	73000
<b>73</b>	730008	Individual Contractor Services Non MTDC	Y	73000
<b>73</b>	730009	Sub-Contracts Non MTDC	Y	73000
<b>73</b>	730010	G&C Accruals Non MTDC	Y	73000
<b>73</b>	730011	Campus Visitors-Recruitment	Y	73000
<b>73</b>	730012	Bldg Lease/Off Campus Office Space	Y	73000
<b>73</b>	730013	Other Expense Non MTDC	Y	73000
<b>73</b>	730014	Scholarship Payments	Y	73000
<b>73</b>	730015	Advances to Students	Y	73000
<b>73</b>	730016	Cost of Litigation	Y	73000
<b>73</b>	730017	Loan Cancellation	Y	73000
<b>73</b>	730018	Bank Charges Returned Checks	Y	73000
<b>73</b>	730019	Resale Capital Equipment	Y	73000
<b>73</b>	730020	Tuition Waivers O/H Exempt	Y	73000
<b>73</b>	730021	Gov't Gross Receipts Tax	Y	73000
<b>73</b>	730022	Staff/Spouse Tuition Waiver	Y	73000
<b>73</b>	730023	Staff/Child Tuition Waiver	Y	73000
<b>73</b>	730024	Fines & Penalties	Y	73000
<b>73</b>	730025	Off-Campus Seminars	Y	73000
<b>73</b>	730026	Charitable Remt	Y	73000
<b>73</b>	730027	Withdrawl From Endowment	Y	73000
<b>73</b>	730028	Exclusivity Fee - 300N Range	Y	73000

## Accounts

73	730029	GSA Industrial Funding Fee	Y	73000
73	730030	Participant Support Costs/Stipends	Y	73000
73	730031	Participant Support Costs/Subsistence	Y	73000
73	730032	Participant Support Costs/Travel	Y	73000
73	730033	Participant Support Costs/Other	Y	73000
73	730034	OPEB Expense	Y	73000
73	730035	Pension Expense	Y	73000
73	<b>7301</b>	<b>Expenditures - Equipment-Non MTDC Base</b>	N	730
73	<b>73010</b>	<b>Expenditures - Equipment-Non MTDC Base</b>	N	7301
73	730100	Expenditures - Equip-Non MTDC Base - Budget	B	73010
73	730101	Equipment Greater than \$5K	Y	73010
73	730102	Office Equipment Greater than \$5k	Y	73010
73	730103	Lab & Science Equipment > \$5K	Y	73010
73	730104	Equipment - Vehicles >\$5K	Y	73010
73	730105	Equipment Replacement >\$5K	Y	73010
73	730106	Equipment Const.Comps.	Y	73010
73	730107	Equipment Fabrication	Y	73010
73	730108	Computer Hardware >\$5k	Y	73010
73	730109	Capitalized Software >\$5k	Y	73010
73	730199	Loss(Gain) on Sale of Fixed Assets	Y	73010
73	<b>7302</b>	<b>Expenditures - Bdg Costs-Non MTDC Base</b>	N	730
73	<b>73020</b>	<b>Expenditures - Bldg-Non MTDC Base</b>	N	7302
73	730200	Expenditures - Bldg-Non MTDC Base - Budget	B	73020
73	730201	Building Costs	Y	73020
73	730202	Building Construction Costs	Y	73020
73	730203	Building Renovation	Y	73020
73	730204	Built in Equipment	Y	73020
73	730205	Architect Fees	Y	73020
73	730206	Infrastructure	Y	73020
73	730207	Land Purchases	Y	73020

## Accounts

<b>73</b>	730208	Landscape Improvements	Y	73020
<b>73</b>	730209	Water Rights Purchase	Y	73020
<b>73</b>	730210	Utility Construction	Y	73020
<b>73</b>	730211	Artwork	Y	73020
<b>73</b>	730212	Communications Construction	Y	73020
<b>73</b>	730214	Contingency	Y	73020
<b>73</b>	730215	Site Preparation	Y	73020
<b>73</b>	730216	Environmental Assessment	Y	73020
<b>73</b>	730220	Final Capitalization - Land	Y	73020
<b>73</b>	730221	Final Capitalization - Buildings	Y	73020
<b>73</b>	730222	Final Capitalization - Infrastructure	Y	73020
<b>73</b>	730223	Final Capitalization - Land Improvements	Y	73020
<b>73</b>	<b>7303</b>	<b>Expenditures - Library-Non MTDC Base</b>	N	730
<b>73</b>	<b>73030</b>	<b>Expenditures - Library-Non MTDC Base</b>	N	7303
<b>73</b>	730300	Expenditures - Library-Non MTDC Base-Budget	B	73030
<b>73</b>	730301	Books	Y	73030
<b>73</b>	730302	Periodicals	Y	73030
<b>73</b>	730303	Electronic Resources	Y	73030
<b>73</b>	<b>7304</b>	<b>Expenditures-Payments-Non MTDC Base</b>	N	730
<b>73</b>	<b>73040</b>	<b>Expenditures-Payments-Non MTDC Base</b>	N	7304
<b>73</b>	730400	Expenditures-Pymnts-Non MTDC Base - Budget	B	73040
<b>73</b>	730401	Bond Interest Expense	Y	73040
<b>73</b>	730402	Fees & Expenses - Bonds	Y	73040
<b>73</b>	730403	Lease Purchase Payments	Y	73040
<b>73</b>	730404	Bond Principle Payments	Y	73040
<b>73</b>	<b>7305</b>	<b>Expenditures-TBD Budget</b>	N	730
<b>73</b>	<b>73050</b>	<b>Expenditures-TBD</b>	N	7305
<b>73</b>	730500	Expenditures-TBD Budget	B	73050
<b>73</b>	<b>7306</b>	<b>Carry Forward</b>	N	730
<b>73</b>	<b>73060</b>	<b>Carry Forward</b>	N	7306

## Accounts

<b>73</b>	730600	Carry Forward - Budget	B	73060
<b>73</b>	730605	Carry Forward - Committed Budget	B	73060
<b>74</b>		<b>Expenditures - Internal</b>	N	-
<b>74</b>	<b>740</b>	<b>Expenditures - Internal</b>	N	-
<b>74</b>	<b>7400</b>	<b>Expenditures - Internal</b>	N	740
<b>74</b>	<b>74000</b>	<b>Expenditures - Internal</b>	N	7400
<b>74</b>	740000	Expenditures - Internal - Budget	B	74000
<b>74</b>	740001	Overhead	Y	74000
<b>74</b>	740002	Charges for Institutional Support	Y	74000
<b>74</b>	740003	Charges for Physical Plant	Y	74000
<b>74</b>	740004	Fixed Fee	Y	74000
<b>74</b>	740005	Visitors	Y	74000
<b>74</b>	740006	Depreciation Expense - Buildings	Y	74000
<b>74</b>	740007	Depreciation Expense - Donated Equip	Y	74000
<b>74</b>	740008	Depreciation Expense - Equipment	Y	74000
<b>74</b>	740009	Depreciation Expense - Books/Pub.	Y	74000
<b>74</b>	740010	Depreciation Expense - Infrastructure	Y	74000
<b>74</b>	740011	Depreciation Expense - Land Improvements	Y	74000
<b>74</b>	740012	CETR Admin Support	Y	74000
<b>74</b>	740013	EMRTC Indirect Cost	Y	74000
<b>74</b>	740014	CETR Fixed Fee	Y	74000
<b>74</b>	740015	IERA Building Lease	Y	74000
<b>74</b>	740016	Depreciation Expense - Software	Y	74000
<b>78</b>		<b>Transfers</b>	N	-
<b>78</b>	<b>780</b>	<b>Transfers</b>	N	-
<b>78</b>	<b>7800</b>	<b>Transfers</b>	N	780
<b>78</b>	<b>78000</b>	<b>Non-Mandatory Transfers I &amp; G</b>	N	7800
<b>78</b>	780000	Overhead Transfer to Research	Y	78000
<b>78</b>	780001	Overhead Transfer to Other	Y	78000
<b>78</b>	780002	Transfer to State Student Aid	Y	78000

## Accounts

78	780003	Transfer L&P Funds to Plant	Y	78000
78	780004	Transfer Endowment Int to Sch.	Y	78000
78	780005	Transfer Land Lease Income to Reserve	Y	78000
78	780006	Other I&G Transfers Out	Y	78000
78	780007	Transfer to Health Center	Y	78000
78	780008	Transfer Excess Tuition	Y	78000
78	780009	Transfer to ITC	Y	78000
78	<b>781</b>	<b>Mandatory Transfers I &amp; G</b>	N	-
78	<b>7810</b>	<b>Mandatory Transfers I &amp; G</b>	N	781
78	<b>78100</b>	<b>Mandatory Transfers I &amp; G</b>		
78	781000	Transfer to Debt Service	Y	7810
78	781001	Transfer to Federal Student Aid	Y	78100
78	781002	Other I&G Mandatory Transfers	Y	78100
78	<b>782</b>	<b>Non-Mandatory Transfers Other</b>	N	-
78	<b>7820</b>	<b>Non-Mandatory Transfers Other</b>	N	782
78	<b>78200</b>	<b>Non-Mandatory Transfer - Other</b>	Y	7820
78	782010	Transfer-Intra Fund - Out	Y	78200
78	782012	Transfer Non Mandatory Out	Y	78200
78	782014	Transfer BR&R Out	Y	78200
78	782031	Transfer Cost Share Out-Salary	Y	78200
78	782032	Transfer Cost Share Out-Non Salary	Y	78200
78	782040	Transfer Surplus/Deficit Out	Y	78200
78	782999	Transfer Legacy 80R Out	Y	78200
79		<b>Year End Adjustments</b>	N	-
79	<b>790</b>	<b>Year End Adjustments</b>	N	-
79	<b>7900</b>	<b>Year End Adjustments</b>	N	790
79	<b>79000</b>	<b>Year End Adjustments</b>	N	7900
79	790000	Year End Adjustments	Y	79000
91		<b>Fund Additions</b>	N	
91	<b>910</b>	<b>Fund Additions</b>	N	

## Accounts

<b>91</b>	9100	<b>Fund Additons</b>	N	910
<b>91</b>	91000	<b>Fund Additons</b>	N	9100
<b>91</b>	910000	Fund Additions-Fixed Assets	Y	91000

**DO NOT USE**

<b>81</b>		<b>Transfers</b>	N	-
<b>81</b>	<b>810</b>	<b>Transfers</b>	N	-
<b>81</b>	<b>8100</b>	<b>Transfers</b>	N	810
<b>81</b>	<b>81000</b>	<b>Non-Mandatory Transfers I &amp; G</b>	N	8100
<b>81</b>	810000	Overhead Transfer to Research	Y	81000
<b>81</b>	810001	Overhead Transfer to Other	Y	81000
<b>81</b>	810002	Transfer to State Student Aid	Y	81000
<b>81</b>	810003	Transfer L&P Funds to Plant	Y	81000
<b>81</b>	810004	Transfer Endowment Int to Sch.	Y	81000
<b>81</b>	810005	Transfer Land Lease Income to Reserve	Y	81000
<b>81</b>	810006	Other I&G Transfers In	Y	81000
<b>81</b>	810007	Other I&G Transfers Out	Y	81000
<b>81</b>	<b>8110</b>	<b>Mandatory Transfers I &amp; G</b>	N	810
<b>81</b>	<b>81100</b>	<b>Mandatory Transfers I &amp; G</b>	N	8110
<b>81</b>	811000	Transfer to Debt Service	Y	81100
<b>81</b>	811001	Transfer to Federal Student Aid	Y	81100
<b>81</b>	811002	Other I&G Mandatory Transfers		81100
<b>81</b>	<b>8120</b>	<b>Non-Mandatory Transfers Other</b>	N	810
<b>81</b>	<b>81200</b>	<b>Non-Mandatory Transfers Other</b>	N	8120
<b>81</b>	812000	Non-Mandatory Transfer - Other	Y	81200
<b>81</b>	812001	Transfer Surplus/Deficit	Y	81200
<b>81</b>	812002	Transfer Cost Share	Y	81200
<b>81</b>	812003	Cap Asset Transfer Cost	Y	81200
<b>81</b>	812004	RCEM Transfer	Y	81200
<b>81</b>	812005	RCEM Revenue Transfer	Y	81200
<b>81</b>	812006	Non-Mandatory Transfer In	Y	81200

## Accounts

<b>81</b>	812007	Non-Mandatory Transfer Out	Y	81200
	812010	Transfer-Intra Fund - Out	Y	812000
	812012	Transfer Non Mandatory Out	Y	812000
	812031	Transfer Cost Share Out	Y	812000
	812040	Transfer Surplus/Deficit Out	Y	812000
	812999	Transfer Legacy 80R Out	Y	812000
<b>81</b>	<b>8130</b>	<b>Mandatory Transfers Other</b>	N	810
<b>81</b>	<b>81300</b>	<b>Mandatory Transfers Other</b>		8130
<b>81</b>	813000	Mandatory Transfer - Other	Y	81300