

Chart	Account	Account Description	Level	Account Type Description
1	502	Tuition and Fees, Net	Budget	Tuition and fees, net
1	50210	Tuition	Entry	Tuition and fees, net
1	50215	Tuition-Spring	Entry	Tuition and fees, net
1	50220	Tuition-Grad Business	Entry	Tuition and fees, net
1	50225	Tuition-Grad Business-Spring	Entry	Tuition and fees, net
1	50235	Tuition-Grad Theology	Entry	Tuition and fees, net
1	50240	Tuition-Grad Theology-Spring	Entry	Tuition and fees, net
1	50245	Tuition-Grad Nursing	Entry	Tuition and fees, net
1	50250	Tuition-Master Of Ed	Entry	Tuition and fees, net
1	50255	Tuition-Master Of Ed-Spring	Entry	Tuition and fees, net
1	50260	Tuition-Summer Session	Entry	Tuition and fees, net
1	50270	Tuition-Special Programs	Entry	Tuition and fees, net
1	50290	Bad Debts-Student	Entry	Tuition and fees, net
1	50295	Contra Rev-Unearned Tuition & Fees	Entry	Tuition and fees, net
1	503	Fees	Budget	Tuition and fees, net
1	50300	Fees- Assessment	Entry	Tuition and fees, net
1	50305	Fees-Administrative	Entry	Tuition and fees, net
1	50310	Fees-Art	Entry	Tuition and fees, net
1	50315	Fees-Auto Registration	Entry	Tuition and fees, net
1	50320	Fees-Campus Security	Entry	Tuition and fees, net
1	50325	Fees-Computer Usage	Entry	Tuition and fees, net
1	50330	Fees-Ensemble-Music Dept	Entry	Tuition and fees, net
1	50335	Fees-Graduation & Diploma	Entry	Tuition and fees, net
1	50340	Fees-Fines, Misc	Entry	Tuition and fees, net
1	50345	Fees-Late Testing	Entry	Tuition and fees, net
1	50350	Fees-Misc Lab	Entry	Tuition and fees, net
1	50355	Fees-Physical Ed	Entry	Tuition and fees, net
1	50360	Fees-Post Office Box	Entry	Tuition and fees, net
1	50365	Fees-Registration Appl	Entry	Tuition and fees, net
1	50370	Fees-Science Lab	Entry	Tuition and fees, net
1	50375	Fees-Student Activity	Entry	Tuition and fees, net
1	50380	Fees-Study Tour Revenue	Entry	Tuition and fees, net
1	504	Dormitory	Budget	Auxiliary enterprise revenue
1	50410	Income-Dormitories	Entry	Auxiliary enterprise revenue
1	50420	Fines-Dorms-Unrestr	Entry	Auxiliary enterprise revenue
1	50430	Room Deposit Forfeiture	Entry	Auxiliary enterprise revenue
1	505	Food Service	Budget	Auxiliary enterprise revenue
1	50510	Income-Comm-Food Service	Entry	Auxiliary enterprise revenue
1	50520	Income-Food Service Board	Entry	Auxiliary enterprise revenue
1	506	Misc Income - Student Accounts	Budget	Auxiliary enterprise revenue
1	50600	Book & Tape Sales	Entry	Auxiliary enterprise revenue
1	50610	DVD Sales Revenue	Entry	Auxiliary enterprise revenue
1	50620	Income-Sales	Entry	Auxiliary enterprise revenue
1	50630	Music Major/Music Lesson Fee	Entry	Auxiliary enterprise revenue
1	50640	Rental-Musical Instrument	Entry	Auxiliary enterprise revenue
1	50670	Vendor Revenue	Entry	Auxiliary enterprise revenue
1	50680	Workshop Fee	Entry	Auxiliary enterprise revenue
1	50690	Fees-Publication	Entry	Auxiliary enterprise revenue
1	50695	Fees-University Catalog	Entry	Auxiliary enterprise revenue
1	507	Student Association	Budget	Auxiliary enterprise revenue
1	50710	Income - Student Association	Entry	Auxiliary enterprise revenue

Chart	Account	Account Description	Level	Account Type Description
1	511	Private Gifts and Contributions	Budget	Private gifts and contributions
1	51110	Contrib-Cash	Entry	Private gifts and contributions
1	51111	Contrib-Cash-Affiliate	Entry	Private gifts and contributions
1	51115	Contrib-Cash-Matching Gifts	Entry	Private gifts and contributions
1	51120	Contrib-Cash-Other	Entry	Private gifts and contributions
1	51130	Contrib-Cash-Will Collections	Entry	Private gifts and contributions
1	51140	Contrib-Pers Prop-Other	Entry	Private gifts and contributions
1	51145	Contrib-Securities	Entry	Private gifts and contributions
1	51150	Contrib-In Kind	Entry	Private gifts and contributions
1	51160	Contrib-New Agreements	Entry	Private gifts and contributions
1	51161	Contrib-Matured Deferred Gifts	Entry	Private gifts and contributions
1	51162	Contrib-Annuity Gift Portion	Entry	Private gifts and contributions
1	51170	Contrib-Cash-Endowment	Entry	Private gifts and contributions
1	51171	Contrib-Matching-Endowment	Entry	Private gifts and contributions
1	51172	Contrib-Noncash-Endowment	Entry	Private gifts and contributions
1	51190	Change In Interest of Asset	Entry	Private gifts and contributions
1	51199	Contra-Contrib-Bad Debts	Entry	Private gifts and contributions
1	512	In Kind Support-Contributions	Budget	Private gifts and contributions
1	51210	In Kind - Contributions	Entry	Private gifts and contributions
1	516	Endowed Gifts and Contributions	Budget	Endowed gifts and contributions
1	51610	Endow - Contrib-Cash	Entry	Endowed gifts and contributions
1	51615	Endow - Contrib-Matching Gift	Entry	Endowed gifts and contributions
1	51618	Endow - Contrib-Cash-Other	Entry	Endowed gifts and contributions
1	51620	Endow - Contrib-Bquest/Estate/Resid	Entry	Endowed gifts and contributions
1	51630	Endow - Contrib-Pers Prop-Other	Entry	Endowed gifts and contributions
1	51640	Endow - Contrib-Securities (Gross)	Entry	Endowed gifts and contributions
1	51645	Endow - Contrib-G/L Securities Sold	Entry	Endowed gifts and contributions
1	51650	Endow - Contrib-In Kind	Entry	Endowed gifts and contributions
1	51660	Endow - Contrib-New Agreements	Entry	Endowed gifts and contributions
1	51670	Endow - Change in Interest of Asset	Entry	Endowed gifts and contributions
1	520	Revenue from Affiliates	Budget	Other support
1	52030	Services Revenue from Affiliate	Entry	Other support
1	52040	Affiliated Contribution Income	Entry	Other support
1	52045	Rental Revenue from Affiliate	Entry	Other support
1	52090	Affiliate In-Kind Trade Revenue	Entry	Other support
1	521	Investment Return (Loss)	Budget	Investment return (loss)
1	52100	Dividends-Cash	Entry	Investment return (loss)
1	52110	Gain/Loss on Sale-Securities	Entry	Investment return (loss)
1	52130	Gain/Loss-Unrealized	Entry	Investment return (loss)
1	52150	Income-Royalty	Entry	Investment return (loss)
1	52160	Interest Income	Entry	Investment return (loss)
1	52161	Interest Income-Corporate	Entry	Investment return (loss)
1	52172	Gift Annuity Cost Portion Adj	Entry	Investment return (loss)
1	52174	JVA Invest Income - Endowment	Entry	Investment return (loss)
1	52175	Invest Income- Endowment	Entry	Investment return (loss)
1	52176	Distributions on Agreement	Entry	Investment return (loss)
1	52177	Change in Required Reserves	Entry	Investment return (loss)
1	52180	Disc/Premium Amortization	Entry	Investment return (loss)
1	52181	Investment Expense-Other	Entry	Investment return (loss)
1	52182	Investment Expense-Legal	Entry	Investment return (loss)
1	52183	Investment Expense-Taxes	Entry	Investment return (loss)

Chart	Account	Account Description	Level	Account Type Description
1	52190	Invest Income-Other	Entry	Investment return (loss)
1	526	Endowment Investment Return (Loss)	Budget	Endowment investment return (loss)
1	52600	Endow - Cash Dividends	Entry	Endowment investment return (loss)
1	52605	Endow - Reinvested Dividends	Entry	Endowment investment return (loss)
1	52610	Endow - Gain/Loss on Sale-Security	Entry	Endowment investment return (loss)
1	52620	Endow - Gain/Loss on Settlement	Entry	Endowment investment return (loss)
1	52630	Endow - Gain/Loss-Unrealized	Entry	Endowment investment return (loss)
1	52640	Endow - JVA Invest Income	Entry	Endowment investment return (loss)
1	52645	Endow -Contra JVA Invest Income	Entry	Endowment investment return (loss)
1	52650	Endow - Investment Income	Entry	Endowment investment return (loss)
1	52655	Endow - Contra Investment Income	Entry	Endowment investment return (loss)
1	52660	Endow - Interest Income	Entry	Endowment investment return (loss)
1	52665	Endow - Reinvested Fx/Bond Interest	Entry	Endowment investment return (loss)
1	52667	Endow - MMF Reinvested Interest	Entry	Endowment investment return (loss)
1	52670	Endow - Misc/Other Income	Entry	Endowment investment return (loss)
1	52680	Endow - Investment Expense	Entry	Endowment investment return (loss)
1	52695	Endow - Spendable Income	Entry	Endowment investment return (loss)
1	52698	Endow - Variance in Spending JVA-RE	Entry	Endowment investment return (loss)
1	52699	Endow - Variance in Spending (RE)	Entry	Endowment investment return (loss)
1	531	Federal Contracts and Grants	Budget	Federal contracts and grants
1	53110	Federal Contracts and Grants	Entry	Federal contracts and grants
1	53120	Admin Cost Recov-Unrestr	Entry	Federal contracts and grants
1	53130	Federal Liability Adjustment	Entry	Federal contracts and grants
1	53140	Interest Income-Loans	Entry	Federal contracts and grants
1	53150	Income-Misc Fed Contr & Grant	Entry	Federal contracts and grants
1	540	Real Estate Operations	Budget	Real estate operations
1	54010	Income-Rental	Entry	Real estate operations
1	54020	Income-Rental Maintenance	Entry	Real estate operations
1	54030	Income-Rental - Tenant Imp	Entry	Real estate operations
1	54040	Income-Rental - Tenant Util	Entry	Real estate operations
1	54050	Income Rental - Telephone	Entry	Real estate operations
1	54060	Income-Rental - Late Charges	Entry	Real estate operations
1	54090	Income-Rental - Other	Entry	Real estate operations
1	541	Television Operations	Budget	Other support
1	54110	Income-T V Production	Entry	Other support
1	54120	Airtime Rev-Combined	Entry	Other support
1	542	Other Auxiliary-Ticket Office	Budget	Auxiliary enterprise revenue
1	54210	Income-Ticket Sales	Entry	Auxiliary enterprise revenue
1	54220	MCBO Ticket Sales Commission	Entry	Auxiliary enterprise revenue
1	54230	MCBO Phone Reservation Charge	Entry	Auxiliary enterprise revenue
1	543	Other Auxiliary	Budget	Auxiliary enterprise revenue
1	54300	Income-Advertising	Entry	Auxiliary enterprise revenue
1	54305	Income-Commission	Entry	Auxiliary enterprise revenue
1	54310	Income-Copy Center/Word Process	Entry	Auxiliary enterprise revenue
1	54315	Income-Eagle Card Fees	Entry	Auxiliary enterprise revenue
1	54320	Income-Fax Service	Entry	Auxiliary enterprise revenue
1	54325	Income-Fedex Service	Entry	Auxiliary enterprise revenue
1	54335	Income-MC Box Office	Entry	Auxiliary enterprise revenue
1	54340	Income-Optional Telephone Service	Entry	Auxiliary enterprise revenue
1	54343	Income-Payroll Fees	Entry	Auxiliary enterprise revenue
1	54345	Income-Print Shop	Entry	Auxiliary enterprise revenue

Chart	Account	Account Description	Level	Account Type Description
1	54350	Income-Rental Facilities	Entry	Auxiliary enterprise revenue
1	54351	Income-Rental-Equipment	Entry	Auxiliary enterprise revenue
1	54355	Income-Service	Entry	Auxiliary enterprise revenue
1	54360	Income-Sponsorships	Entry	Auxiliary enterprise revenue
1	54365	Income-Tape Sales ETV	Entry	Auxiliary enterprise revenue
1	54370	Income-Telephone	Entry	Auxiliary enterprise revenue
1	54375	Income-Vend Comm-Bev Mach	Entry	Auxiliary enterprise revenue
1	54380	Income-Vend Comm-Copy Machines	Entry	Auxiliary enterprise revenue
1	54385	Income-Vend Comm-Laundry	Entry	Auxiliary enterprise revenue
1	54390	Income-Miscellaneous	Entry	Auxiliary enterprise revenue
1	54395	Contra Rev-Unearned Auxiliary	Entry	Auxiliary enterprise revenue
1	551	Health Services	Budget	Auxiliary enterprise revenue
1	55110	Income-Health Services	Entry	Auxiliary enterprise revenue
1	55120	Income-Medical Records/Prescrip	Entry	Auxiliary enterprise revenue
1	55130	Income Over Counter Meds	Entry	Auxiliary enterprise revenue
1	552	Other Support	Budget	Other support
1	55200	Media Sales	Entry	Other support
1	55210	Conference Revenue	Entry	Other support
1	55215	Membership Fee	Entry	Other support
1	55220	Insurance Recovery	Entry	Other support
1	55225	Income-Advertising	Entry	Other support
1	55226	Income-Sponsorships	Entry	Other support
1	55230	Competition Fees	Entry	Other support
1	55235	College Weekend Fees	Entry	Other support
1	55240	Interest Income	Entry	Other support
1	55250	Income-Miscellaneous Support	Entry	Other support
1	55255	Income-Fines & Fees	Entry	Other support
1	55260	Income-Rental	Entry	Other support
1	55270	Gain/Loss on Settlements	Entry	Other support
1	55271	Gain/Loss-Disposal of Asset	Entry	Other support
1	55282	Gift Ann Cst Port Adj	Entry	Other support
1	55283	Gift Ann Cst Port Adj	Entry	Other support
1	55284	Changes in Required Reserves	Entry	Other support
1	553	In Kind Support-Other	Budget	Other support
1	55300	In Kind Support & Barter-Other	Entry	Other support
1	561	Athletic Revenue	Budget	Auxiliary enterprise revenue
1	56130	Income-Game Guarantees	Entry	Auxiliary enterprise revenue
1	56140	Income-Tournament Fees	Entry	Auxiliary enterprise revenue
1	562	In Kind Support-Auxiliary	Budget	Auxiliary enterprise revenue
1	56210	In Kind Support & Barter-Auxiliary	Entry	Auxiliary enterprise revenue
1	56220	In Kind Support-Game Guarantees	Entry	Auxiliary enterprise revenue
1	563	In Kind Support-Auxiliary	Budget	Auxiliary enterprise revenue
1	56398	Other Budgetary Revenue	Budget	Auxiliary enterprise revenue
1	56399	Other Budgetary Revenue Contra	Budget	Auxiliary enterprise revenue