

## Accounts

\* Required

*Value				
AcctI	AcctC	AcctA	Child	*Description
	1000C			Assets
		1000A		Default Clearing
			00000	Clearing Default
		1100A		Inter-Segment Balancing
			11000	Intersegment Due To - Due From
		1110A		Cash and Equivalents
			11100	Wells Fargo-Master
			11105	Wells Fargo-Disbursements
			11106	Wells Fargo-Draft Wires
			11107	Wells Fargo-Student Disbursements
			11110	Wells Fargo-Payroll
			11112	Wells Fargo-Federal Funds
			11115	Wells Fargo-Brit Pounds
			11117	Wells Fargo-Euros
			11120	Wells Fargo-Dallas
			11125	Wells Fargo-Flex Spending
			11128	Wells Fargo-Maastricht/St Andrew
			11130	Wells Fargo-Retirees Health Ben
			11175	Community Bank - KWBU
			11200	Barclays BU Oxford/Great Brit
			11205	Comm Bk-Apt Security Deposit
			11210	Hyperwallet Custodian Acct
			11215	Gallagher Basset Custodian Acct
			11225	UMR Health Custodial Deposit
			11240	Wells Fargo-Zelle Imprest
			11250	Imprest Cash/Change Fund
			11255	Petty Cash Fund
		1140A		Bank and Cash Clearing
			11400	Cashier's Misc AR Clearing
			11402	Student Refund Clearing - Electronic Pay
			11404	Student Refund Clearing - Deposited Funds
			11406	UPay Clearing
			11407	Sponsored Programs Clearing
			11408	Advancement Cash-Check-Call Center Clearing
			11409	E-Commerce Clearing
			11410	Cash Clearance
			11412	PacFund Suspense
			11414	University Advancement Clearing
			11416	Outside Scholarships-EFT
			11418	Scale Funder Clearing
			11420	Student Loans-EFT
			11422	Student Electronic Payment Clearing
			11500	Cashier's Receipts Clearing

		11502	Personnel Benefits/Bene Receipts Clearing
		11503	Accounting Receipts Clearing
		11504	Investment Receipts Clearing
		11505	WF-Uncleared Bank Deposits
		11506	WF-Accounts Payable
		11507	WF-Payroll
		11510	WF-Baylor General Account
		11511	WF-Master Depository Account
		11512	WF-Advancement Accounts
		11513	WF-Sub Bank Accounts
		11562	WF-Student Disbursements
		11563	WF-Draft/Wires Account
		11570	WF-Euros
		11571	WF-British Pounds
	1180A		Short-Term Operating Investments
		11810	Bank Certificates of Deposit
		11815	Insured Cash Shelter Acct
		11820	Investor TX/Hilltop Cash Acct
		11825	Misc Brokerage Accts
		11830	Oppenheimer Short-Term Investments
		11840	USB Brokerage Acct
		11845	CP Short-Term Investments
		11850	Wells Fargo Money Mkt Funds
		11875	Highground Short-Term Fund
	1190A		Bond Proceeds Held by Trustees
		11900	Bond Proceeds - Held by Trustee
	1210A		Accounts Receivable - Student
		12100	Student A/R
		12105	Student A/R-Unapplied Refunds
		12110	Student A/R-Student System Clearing
		12115	Student A/R-Unapplied Contract
		12120	Student A/R-Unapplied Cash
		12125	Student A/R-Unapplied Fin Aid
		12130	Student A/R-Installment Plan
		12131	Student A/R-Install Plan Defer
		12135	Student Misc Unapplied Cash
		12150	Student A/R-Payroll
		12155	Returned Checks-Student/Schp Banner
		12199	Student A/R-Allow for Doubtful Acc
	1230A		Accounts Receivable - Miscellaneous
		12300	Employee A/R
		12305	Employee A/R- Pcard Personal
		12335	Returned Checks-Dept/Employee
		12340	Special Disbursements A/R
		12345	Insurance Tax Exempt A/R
		12347	Loan Receivable-Split Dollar
		12350	Fed Taxes Refund A/R
		12400	Special Programs A/R
		12501	Student Direct Loan-Applied
		12504	Student Direct Loan-Funded

		12506	NDSL Cancellations A/R-PY
		12507	NDSL Cancellations A/R-CY
		12605	Sponsored Programs A/R-Unbilled
		12610	Sponsored Programs A/R
		12611	Sponsored Programs A/R-Refund
		12620	Research & Fin Aid Grants A/R
		12700	Miscellaneous A/R
		12701	A/R Unapplied
		12702	A/R Unidentified
		12703	A/R On-Account
		12704	AR Chargeback Adjustment
		12706	AR Refunds
		12799	Miscellaneous A/R-Allow for Doubtful Acc
	1280A		Accounts Receivable - Contributions
		12800	Unconditional Promises A/R
		12810	Unconditional Promises A/R-PV Discount
		12899	Unconditional Promises A/R-Allowance
		12930	S/I Revocable Trusts
		12940	S/I Annuity Payable
		12950	S/I Uncond Promise-BFT
		12952	S/I Uncond Promise-AHBO
		12955	S/I Uncond Promise-AHBO Rec
		12965	S/I Unrealized Gain-BFT Recv
	1300A		Student Loans Receivable
		13150	BU Loan Net Forward Fm P/Y
		13200	Late Charge Assessed
		13210	Late Charge Collected
		13300	Loan Principal-Charge Off
		13400	Perkins-Principal Assigned Disability
		13410	Perkins-Principal Assigned/Referred
		13600	Principal Advanced
		13605	Principal Write-Off Assigned
		13610	Principal Assigned-Disability
		13700	Principal Canceled-Bankruptcy
		13705	Principal Canceled-Death/Disability
		13710	Principal Canceled-Family Service Provider
		13715	Principal Canceled-Firefighter
		13720	Principal Canceled-Law Enforcement
		13725	Principal Canceled-Military Serv 12.5%
		13727	Principal Canceled - VA Disability
		13730	Principal Canceled-Military Serv<6/72
		13733	Principal Canceled-Public Defender
		13735	Principal Canceled-Nursing
		13740	Principal Canceled-Peace Corps
		13743	Principal Canceled-Surviving Spouse 911
		13745	Principal Canceled-Speech Path
		13746	Principal Canceled-Pre K/Child
		13747	Principal Canceled-Librarian Low Inc
		13750	Principal Canceled-Teacher Direct
		13753	Principal Canceled-Teaching Tribal

		13755	Principal Canceled-Teacher Shortage
		13760	Principal Canceled-Teacher Handicap
		13800	Principal Collected
		13900	Roll Balances
		13999	Allowance For Doubtful Notes
	1400A		Inventory
		14100	Inventory
	1500A		Prepaid Expenses and Other
		13500	Notes Receivable
		15300	Prepaid Expense
		15400	Prepaid Insurance
		15450	Prepaid Interest-CP Program
		15460	Prepaid Software Implementation Cost
		15470	Right of Use Assets
		15550	Prepaid Sales Tax
		15560	457f Deferred Comp Accounts
	1600A		Long-Term Investments
		16100	Baylor University Fund
		16110	Baylor University Fund-Unrealized
		16200	BFT Managed Funds
		16210	BFT-Invest-Unrealized
		16220	BFT-C&C Trust
		16240	BFT-Revocable Trust Contra
		16300	BU Contgt Beneficiary-Contra
		16305	BU Contgt Beneficiary-Memo
		16320	BU Inv-Realized Gain-Contra
		16330	BFT/AHBO-Realized Gain-Contra
		16400	Common Stocks
		16410	Common Stocks-Unrealized
		16500	Corporate Bonds
		16550	Investments-Other
		16570	Preferred Stocks
		16580	CP Long-Term Investments
		16582	Oppenheimer Long-Term Investments
		16585	HighGround Long-Term Investments
		16587	Hilltop Securities Long-Term Investments
		16600	Real Estate
		16610	Real Estate-Unrealized
		16615	Real Estate-Buildings
		16620	Real Estate-Mineral Rights
		16630	Real Estate-Land
		16700	Trustees-Other
		16710	Trustees-Other-Unrealized
	1700A		Due From Other Funds
		17220	Due from Stadium Benefits
		17240	Internal Loans Due from Other Funds - Short-Term
		17250	Internal Loans Due from Other Funds - Long-Term
		17600	Due from Other Funds
	1800A		Clearing Accounts
		18001	Clearing-Miscellaneous

		18100	Student Refund Clearing-Electronic Pay
		18102	Billed Receipts Cleared
		18103	Billed Receipts Applied
		18105	Credit Card Clearing
		18108	Student Refund Clearing
		18110	Advancement Cash-Check-Call Center Clearing
		18112	Cash Clearance
		18114	PacFund Clearing
		18116	Loan Collections Clearing
		18117	Mobile Cause Gift Clearing
		18118	Outside Scholarships-EFT
		18120	Scale Funder Clearing
		18122	Student Loans-EFT
		18123	Returned Check Clearing
		18124	Suspense Accounts
		18126	TouchNet Clearing
		18127	UAS Clearing
		18128	On-Line Giving Clearing
		18130	U-Pay Giving Clearing
		18150	PPM-Labor
		18151	PPM-Misc Costs
		18152	PPM-Cost Transfers
		18153	PPM-Banner Interface
		18154	PPM-Recharge Centers
	1900A		Fixed Assets
		18160	FA-Arts and Collections Clearing
		18161	FA-Building New Construction Clearing
		18162	FA-Building Renovation Clearing
		18163	FA-Building Other Clearing
		18164	FA-Construction In Progress Clearing
		18165	FA-Equipment Audio Visual Clearing
		18166	FA-Equipment Scientific Clearing
		18167	FA-Equipment Other Clearing
		18168	FA-Land Clearing
		18169	FA-Land Imp Infrastructure Clearing
		18170	FA-Land Imp Landscape Clearing
		18171	FA-Land Imp Monument and Marker Clearing
		18172	FA-Leased Asset Clearing
		18173	FA-Leasehold Improvement Clearing
		18174	FA-Library Materials Clearing
		18175	FA-Technology Hardware Clearing
		18177	FA-Technology Software Clearing
		18178	FA-Transport Equipment Clearing
		19100	Art/Collections-Fixed Assets
		19200	Buildings-Accum Depr
		19210	Buildings-CIP
		19220	Buildings-Fixed Assets
		19300	Equip/Furniture/Software-Accum Depr
		19310	Equip/Furniture/Software-CIP
		19320	Equip/Furniture/Software-Fixed Assets



		19400	Land Improvement-Accum Depr
		19410	Land Improvement-CIP
		19420	Land Improvement-Fixed Assets
		19500	Land-Fixed Assets
		19600	Leasehold Improvement-Accum Depr
		19610	Leasehold Improvement-CIP
		19620	Leasehold Improvement-Fixed Assets
		19700	Library Materials-Accum Depr
		19710	Library Materials-Fixed Assets
		19800	Misc Depreciable Assets
		19810	Misc Depreciable Assets-Accum Depr
		19900	Transport Equip-Accum Depr
		19910	Transport Equip-Fixed Assets
2000C			Liabilities
	2010A		Personnel Related Payables
		20010	Payroll-Accrued
		20013	Payroll-Related Payables
		20016	Deferred Pay Accrual
		20019	Accrued Postretirement Short-term
		20022	Annuity BU Contr-Fac/Exec
		20025	Annuity BU Contr-5-5/567
		20075	457f Deferred Comp Payable
		20100	Withholding Tax
		20120	FICA-Employee
		20122	FICA-BU Matching
		20124	FICA-Accrued W/H
		20126	FICA-Clearing & Misc W/H
		20150	Withholding 1042S
		20170	New York City/State Taxes
		20225	TDA SBC Trust Monthly
		20230	TDA TIAA-CREF
		20300	Flex/Unreimbursed Medical Exp
		20305	Insurance-Accident
		20307	Unum-Vol Long Term Care
		20310	Insurance-Blue Cross Stcs Retir
		20320	Insurance-Blue Cross Vol Depndt Life
		20330	Insurance-Blue Cross Voluntary Life
		20335	Nfl-Hrt-Can-ICU Plan
		20340	Insurance-Family Cancer Plan
		20350	Insurance-National Vision
		20360	Insurance-Natl Travelers Cancer
		20370	Insurance-Southwestern Life
		20390	Internally Funded Benefits
		20400	HSA Contributions
		20500	Gift Pledges-Misc
		20505	United Fund
		20510	Bear Foundation
		20520	1st University Credit Union
		20533	Baylor-Waco Foundation
		20535	KWBU- Scott & White Insurance

	2100A	Accounts and Accrued Payables
	21001	Accounts Payable
	21004	Contracts Payable
	21010	Accounts Payable-TRAX
	21015	Reserve for Encumbrances
	21019	PO Accruals
	21020	Purchasing Card Payable
	21070	Future Use
	21150	Interest-Accrued
	21200	Miscellaneous Payables
	21210	Consortium Agreement Fee Liab
	21230	Meal Plans Payable-Summer
	21232	Meal Plans Payable-Fall
	21234	Meal Plans Payable-Spring
	21240	EFT-State Interest Payable
	21250	Supplier Taxes Withheld
	21300	State Sales Tax Payable-Texas
	21301	State Sales Tax Payable-Colorado
	21302	State Sales Tax Payable-Arizona
	21303	State Sales Tax Payable-Arkansas
	21304	State Sales Tax Payable-Alabama
	21305	State Sales Tax Payable-Alaska
	21306	State Sales Tax Payable-California
	21307	State Sales Tax Payable-Connecticut
	21308	State Sales Tax Payable-Florida
	21309	State Sales Tax Payable-Georgia
	21310	State Sales Tax Payable-Delaware
	21311	State Sales Tax Payable-Hawaii
	21312	State Sales Tax Payable-Illinois
	21313	State Sales Tax Payable-Indiana
	21314	State Sales Tax Payable-Kansas
	21315	State Sales Tax Payable-Kentucky
	21316	State Sales Tax Payable-Maine
	21317	State Sales Tax Payable-Idaho
	21318	State Sales Tax Payable-Louisiana
	21319	State Sales Tax Payable-Michigan
	21320	State Sales Tax Payable-Minnesota
	21321	State Sales Tax Payable-N Carolina
	21322	State Sales Tax Payable-Iowa
	21323	State Sales Tax Payable-Maryland
	21324	State Sales Tax Payable-Nebraska
	21325	State Sales Tax Payable-Mississippi
	21326	State Sales Tax Payable-Missouri
	21327	State Sales Tax Payable-New Jersey
	21328	State Sales Tax Payable-Montana
	21329	State Sales Tax Payable-New Hampshire
	21330	State Sales Tax Payable-New York
	21331	State Sales Tax Payable-New Mexico
	21332	State Sales Tax Payable-North Dakota
	21333	State Sales Tax Payable-Oklahoma





# COA - Account

		21334	State Sales Tax Payable-Oregon
		21336	State Sales Tax Payable-Pennsylvania
		21337	State Sales Tax Payable-Rhode Island
		21339	State Sales Tax Payable-S Carolina
		21340	State Sales Tax Payable-South Dakota
		21342	State Sales Tax Payable-Tennessee
		21343	State Sales Tax Payable-Utah
		21344	State Sales Tax Payable-Vermont
		21345	State Sales Tax Payable-Virginia
		21348	State Sales Tax Payable-Washington
		21351	State Sales Tax Payable-Washington DC
		21352	State Sales Tax Payable-West Virginia
		21353	State Sales Tax Payable-Wisconsin
		21354	State Sales Tax Payable-Ohio
		21355	State Sales Tax Payable-Wyoming
		21357	State Sales Tax Payable-Nevada
		21360	State Sales Tax Payable-Massachusetts
		21361	State Sales Tax Payable-eCommerce
		21700	Student Alternative Loan Returns
		21710	Student Credit Balances Payable
		21720	Student Loan Collection Payable
		21730	Student Loan Refunds Payable
		21740	Student Refunds Payable
		21750	Student Unapplied Cash Payable
		21800	UBI Taxes Payable
		21805	Game Tickets Payable
		21850	Unclaimed Property-Unreported
		21855	Unclaimed Property-Reported
	2200A		Notes and Bonds Payable
		22100	Bonds Payable
		22110	Bonds Premium
		22115	Bond Issue Costs
		22200	Notes Payable
	2240A		Other Liabilities
		22300	Lease Obligations
		22400	CARES Act Long-Term Liability
		22450	Annuities Payable
		22500	Asset Retirement Obligation
		22550	Interest Rate Swap Liability
		22700	Federal Loan Funds Refundable
	2280A		Postretirement Benefits Liability
		22810	Accrued Postretirement Benefit
	2300A		Deposits and Deferred Income
		22600	Sponsored Programs Unearned Advance
		23100	Campus Recv-Gift Certificates
		23110	Contract Advance-ARAMARK
		23200	Deferred Revenue-Lease
		23210	Deferred Revenue-Other
		23220	Deferred Revenue-Registration
		23230	Deferred Revenue-Sponsored Prog



		23250	Deposit-Departmental Clearing
		23255	Unearned Advance
		23310	Deposit-AFROTC Uniform
		23315	Deposit-Miscellaneous
		23320	Deposit-Baylor Foreign Program
		23330	Deposit-EMBA Student
		23335	Deposit-Enrollment
		23340	Deposit-Law School Tuition
		23345	Deposit-MBA Student
		23355	Deposit-Seminary Tuition
		23360	Deposit-Student Ring Savings
		23365	Deposit-Tx Educ Agency Application
		23800	Student Depository
	2500A		Due To Other Funds
		25100	Due to Other Funds
		25310	Internal Short Term Loan
		25320	Internal Short Term Loan-Payments
-		25620	Due to Stadium Benefit
-		25640	Due to Internal Loan Funds – Short-Term
		25650	Due to Internal Loan Funds – Long-Term
<b>3000C</b>			<b>Fund Equity</b>
	3000A		Fund Equity
		30100	Fund Balance
		30300	Fund Balance-Stu Loan Fds Refd
<b>5000C</b>			<b>Revenue</b>
	5100A		Tuition
		51100	Tuition-Correspondence
		51110	Tuition-Distributed
		51250	Tuition-Summer
		51255	Tuition-Summer-Guaranteed
		51260	Tuition-Fall
		51265	Tuition-Fall-Guaranteed
		51270	Tuition-Winter
		51280	Tuition-Spring
		51285	Tuition-Spring-Guaranteed
	5180A		Student Fees
		51805	Application Fee
		51810	Change of Course Fee
		51815	Educational Fee
		51820	General Student Fee
		51822	Program Fee
		51825	General Student Fee-Law
		51828	General Student Fee-Nursing
		51835	Health/Counseling Ctr Fee-Law
		51840	Installment Plan Fee
		51845	Lab Fee
		51850	Late Payment Fee
		51855	Matriculation Fee
		51860	Off Campus Admin Fee
		51865	Other Student Fees

		51870	Reregistration Fee
		51880	Student Services Fee-Law
		51899	General Student Fee Distributed
	5200A		Residence Halls Rental Revenue
		52000	Rent Revenue- Residence Hall
	5210A		Appropriations
		52100	Appropriations-BGCT
		52900	Appropriations-Other
	5300A		Endowment Distributions
		53100	Perm Endow Inc-General
		53110	Perm Endow Inc-BUF
		53120	Perm Endow Inc-BFT
		53160	Perm Endow Inc-Mineral Earning
		53170	Perm Endow Inc-AHBO
		53180	Perm Endow Inc-Applied
		53190	Perm Endow Inc-Expenses
		53200	Quasi Endow Inc-General
		53210	Quasi Endow Inc-BUF
		53220	Quasi Endow Inc-BFT
		53250	Quasi Endow Inc-BFT Annual
		53270	Quasi Endow Inc-AHBO
		53280	Endowment Distributions
	5320A		LT Investment Distributions Offset
		53281	Endowment Distributions Offset
	5400A		Gifts & Private Grants
		54100	Gift Income
		54150	Gift Income-NonFinancial Assets
		54200	Gift Income-Applied
		54300	Gift Income-Unconditional Prom
		54400	Private Grants
		54499	Gifts and Grants - Restricted Applied
		54500	PY Gifts & Private Grants
		54600	Uncond Promises-Allowance Adj
		54700	Unreimbursed F&A DR Private
	5500A		Additions to Plant
		55100	Additions To Fixed Assets - Departments
		55160	Additions To Fixed Assets - Projects
	5700A		Transfers from Other Funds
		57100	Funding Received from Other Funds
		57105	Funding Received from Endowment/Gift
		57250	Funding Received - Reserves
		57500	Transfer from Board Designated Endowment
		57600	Funding Received - Capital Projects
		57900	Surplus Transfers from Other Funds
	5810A		Investment Income
		58120	Dividend Income
		58140	Interest & Inv Earnings-Distributed
		58150	Interest Income
		58158	Interest on Avg Balance
		58162	Investment Income-BUF

		58165	Investment Income-Misc
		58170	Merchant Card Discount/Fees
		58175	Merchant Card-Bank Handling/Service Fees
	5870A		Miscellaneous Revenue
		51875	Student Loan Fee
		58110	Cash Discount
		58121	Baylor's 10% Repaid
		58130	Federal Contribution
		58131	Principal Repaid to Fed Govt
		58152	Interest Income-Cancelled
		58155	Interest Income-Received
		58160	Interest on Avg Balance-NDSL/NTSL
		58161	Institutional Contribution
		58163	NDSL- Other Income
		58166	Interest Assigned Disability
		58168	Late Charges Assessed Income
		58169	Interest inc-Assigned to US Govt
		58180	Reimb T/C & M/S-Fed
		58182	Reimb T/C & M/S-Inst
		58701	Adjust For Life Expectancy
		58703	Adjust Prior Year Balance
		58710	Event Ticket Sales
		58799	Miscellaneous Revenues-Taxable
		58800	Miscellaneous Revenues-Non Taxable
		58801	Event Fees Taxable
		58802	Event Fees Non Taxable
		58803	Miscellaneous Funds Applied
		58805	Sales and Services UBI
		58810	Misc Revenue-Billed Services
		58825	Misc Revenue-Handling Fees
		58830	Misc Revenue-Intellectual Property
		58835	Misc Revenue-Memberships
		58855	Misc Revenue-Royalty
		58860	Misc Revenue-Student Insurance Fee
		58870	Misc Revenue-Underwriting
		58890	Book Sales
		58905	Proceeds fm Sale of Fixed Assets
		58910	Rent/Lease Income
		58930	Special Prog/Serv Income
		58932	Special Prog-Continuing Ed Course Fees
	5871A		Terminated Annuities
		58970	Terminated Annuities
	5872A		Federal, State and Other Non-Sponsor Funds
		58705	CSG Restricted Revenues
		58707	CSG Unrestricted Revenues
		58708	College Work Study-Texas
		58709	College Work Study-Contra
		58720	Funds fm Business & Industry
		58730	Funds fm Fed Govt
		58732	Funds fm Fed Govt-5% Admin Allow

		58734	Funds fm Fed Govt-CWS 75%
		58740	Funds fm Foundation/Non Prof
		58745	Funds fm Local Govt
		58750	Funds fm Private University
		58755	Funds fm Public Broadcasting
		58760	Funds fm State Govt
		58765	Funds fm State University
		58790	Indirect Cost fm SFA
		58795	Indirect Cost to UCF
	5877A		Gains/Losses on Investments
		58770	Gain/Loss-Investments
		58775	Gain/Loss-Unrealized
		58780	Gain/Loss-Unrealized-Int Swap
		58785	Increase in Assets-H B O
	5895A		Sponsored Programs Revenues
		58950	Sponsored Programs Revenues
		58958	Sponsored Progs-F&A Revenue Distribution
		58980	Sponsored Progs-Unreimbursed F&A DR Fed/State
	5899A		Gains/Losses, Non-Investments
		58990	Gain/Loss Non Operating
	5900A		Auxiliary Income-Miscellaneous
		59001	Board
		59002	Board-Fall
		59003	Board-Spring
		59004	Board-Summer
		59005	Board-Non-Taxable
		59006	Board-Non-Taxable-Summer
		59007	Board-Non-Taxable-Fall
		59008	Board-Non-Taxable-Spring
		59010	ARAMARK-Other Revenue
		59012	ARAMARK-Retail Commission
		59100	Aux Ent Revenues
		59170	Revenues-Sales Commissions
	5910A		Rental and Lease Income-Auxiliary
		59910	Rent/Lease Income-Auxiliary
	5920A		Dining
		59201	ARA Commission, Meal Plans-Fall
		59202	ARA Commission, Meal Plans-Spring
	5930A		Athletics Income
		59305	Athletic Corp Sponsorship
		59306	Endorsement Contracts
		59310	Athletic Corp Sponsorship-In Kind
		59320	Athletic Media Rights
		59325	Comp Tickets- Contra
		59350	Conference Surplus
		59352	Conference Surplus-Hosting Honorariums
		59354	Conference Surplus-Participation Subsidy
		59360	NCAA-Distributions
		59362	NCAA-Hosting Honorariums
		59364	NCAA-Participation Subsidy

		59390	Suite Revenue
		59400	Season Tickets
		59405	Season Tickets-Comp
		59410	Game Tickets
		59415	Game Tickets-Comp
		59420	Corporate Tickets
		59425	Game Guarantees
		59450	Parking/Tailgating
		59452	Program Advertising
		59460	Road Game Income
	<b>9000C</b>		<b>Expenses</b>
		9104A	Faculty Salaries
		91045	Faculty-Full Time
		91055	Faculty-Part Time
		91075	Faculty-Administrative Stipends
		91080	Faculty-Supplemental Comp
		9110A	Staff Salaries and Wages
		91100	Staff-Regular
		91150	Coaches Salaries
		91160	Staff-Overtime
		91165	Salary-Project Cost Capitalized
		91190	Staff-Supplemental Comp
		91199	Staff-Wages Distributed
		91210	Staff-FT Regular-Accrued Vacation
		9130A	Employee Benefits & Taxes
		91300	Distributed Benefits
		91305	Benefit-Claims Accrual Reserve
		91310	Benefit-COBRA Payment
		91315	Benefit-Dental Insurance Cost
		91317	Benefit-Dental Premium
		91325	Benefit-Departmental Funding-Met Life
		91330	Benefit-Employee Claim Paid
		91335	Benefit-Employee Funding-Met Life
		91340	Benefit-Employee Ins Premium Ded
		91345	Benefit-HDHP-Departmental Funding
		91350	Benefit-HDHP-Employee Funding
		91355	Benefit-HDHP-Medical Claim
		91360	Benefit-HDHP-Prescription Claim
		91365	Benefit-Health Ins Tax/Fee
		91370	Benefit-Housing Cost-Distrib
		91375	Benefit-Insurance Administrative Exp
		91380	Benefit-Insurance Plans Distrib
		91385	Benefit-Life Premium-Dependent
		91390	Benefit-Life Premium-Employee
		91395	Benefit-Life Premium-Retiree
		91400	Benefit-LT Disab Insurance Cost
		91405	Benefit-Moving Expense
		91410	Benefit-Other Fringe
		91415	Benefit-Other Fringe-Distrib
		91420	Benefit-Personnel Benefit Cost Distrib

		91425	Benefit-Postretirement Cost
		91426	Benefit-Postretirement Cost Distributed
		91429	Benefit-Miscellaneous Other
		91430	Benefit-Prescription Drug Plan
		91432	Benefit-Prescription Rebates
		91435	Benefit-Retiree Health/Dental Claim
		91440	Benefit-Retiree HRA Claim
		91445	Benefit-Retiree Ins Prem Dedct/Paymt
		91450	Benefit-Retiree Insurance Distrib
		91455	Benefit-Retiree Prescription Claim
		91460	Benefit-Retiree Stcs Ins Plan
		91465	Benefit-Baylor Retirement Plan
		91470	Benefit-Retirement Admin Exp
		91475	Benefit-Social Security and Medicare
		91480	Benefit-Stop Loss-Premium Paymt
		91485	Benefit-Stop Loss-Refund/Receipt
		91490	Benefit-Tuition Allow-Personnel
		91495	Benefit-Tuition Allow-Personnel Dependent
		91500	Benefit-Tuition Allow-Personnel Spouse
		91502	Benefit-Project Cost Capitalized
		91505	Benefit-Tuition Reimb-Career Related
		91510	Benefit-Unemployment Comp Reimb
		91515	Benefit-Wellness Programs Expense
		91520	Benefit-Workers Comp Insurance
		91525	Benefit-State Employment Taxes
		92205	Benefit-Social Security-Student
	9200A		Student Workers
		92150	Graduate Assistant Salaries
		92159	Graduate Stipend Distributed
		92160	Graduate Employee Wages
		92165	Seminary Teaching Assist-Other
		92170	Other Student Wages
		92180	Work Study
		92200	Benefit-Fringe-Student
		92210	Benefit-Group Health/Med Ins-Student
		92220	Student Overtime
	9300A		Operating Expenses
		93010	Accretion Expense
		93030	Advertising and Branding
		93060	Awards
		93070	Bad Debts
		93080	Bank/Credit Card Fees
		93100	Cable/Internet Expense
		93110	Cash Over/Short
		93120	Comp Tickets
		93130	Contract Services
		93135	Contract Services- OPM
		93136	Contract Svcs-Advance Earn
		93139	Contract Svcs-Bldg/Equip Lease Agreements
		93142	Contract Svcs-Subcontracts \$25,000 and less (F&A Rate Calc)



# COA - Account

		93145	Contract Svcs-Subcontracts in excess of \$25,000 (F&A Rate Calc)
		93148	Contract Svcs-Temp Agency
		93160	Credit Card Charge-Backs
		93170	CSG Restricted Expenses
		93173	CSG Unrestricted Expenses
		93176	CSG Unrestricted Exp-Contract Services
		93179	CSG Unrestricted Exp-Minor Equip
		93200	Custodial Services
		93220	Disposal of Fixed Assets
		93230	Duplicating/Copier Services
		93250	Non-Capitalized Minor Assets
		93253	Equipment/Facility Rentals
		93270	Event Operations & Officials
		93300	Food Expense
		93310	Game Guarantees Cost
		93320	Garbage Pick-Up
		93330	Guests & Entertainment
		93340	Home Event Expense
		93360	Housing Expense
		93370	Indirect Expense
		93380	Insurance-Hazards
		93390	Int Assd To US Govt
		93393	Int Assd US Govt-Loan Cost
		93420	License Fees & Permits
		93430	Loan Cost-Death/Disability
		93431	Loan Cost-Teacher Handicap
		93432	Other Collection Costs
		93433	Loan Cost-Family Serv Provider
		93434	NDSL-Equity Assigned-Referred
		93435	NDSL-Interest Assigned US Govt
		93436	Loan Cost-Fire Fighter Service
		93437	Loan Cost-VA Disability
		93438	Loan Cost-Attorney/Public Defender
		93439	Loan Cost-Law Enforcement
		93441	Loan Cost-Teach Serv
		93442	Loan Cost-Nursing
		93443	Loan Cost-Pre K/Child Care
		93444	Loan Cost-Tribal Univ Faculty
		93445	Loan Cost-Speech Path Service
		93446	Loan Cost-Librarian Service
		93448	Loan Cost-Teach Serv Dir
		93449	Loan Cost- Military Service
		93450	Loan Cost-Bankruptcy
		93451	Loan Cost-Teacher Shortage
		93452	Loan Cost-Peace Corps
		93453	Loan Cost-Military Service Prior to 1972
		93455	Perkins Assign Late-Litigation Fees
		93457	Loan Cost-Surviving Spouse 911
		93460	Medical Expenses



		93470	Memberships
		93480	Merchandise for Resale
		93499	Miscellaneous Expenses
		93500	Negotiated Settlements-A/R Write Off
		93510	Participant Support Fellowship
		93513	Participant Support Other
		93516	Participant Support Subsistence
		93519	Participant Support Travel
		93533	Personnel Recruit-Domestic
		93536	Personnel Recruit-International
		93539	Personnel Recruit-Search Firms
		93550	Postage
		93560	Printing
		93600	Production Expense
		93656	Honorarium-Domestic
		93659	Honorarium-International
		93662	Professional Fees
		93664	Professional Fees - Online Programs
		93680	Programming Expense
		93690	Property Tax
		93703	Recruiting Students-Domestic
		93706	Recruiting Students-Domestic Charter
		93709	Recruiting Students-International
		93712	Recruiting Students-Intl Charter
		93722	Repairs and Maintenance
		93730	Research Subject Incentive
		93750	Routine Expense
		93755	Scholarship Expense (Non-Tuition)
		93760	Small Balance WO/Adj
		93770	Software Licensing
		93771	Implementation Amortization
		93780	Summer Maintenance
		93800	Supplies
		93803	Supplies-Athletic Corp Sponsor
		93815	Supplies-Laboratory
		93820	Technology
		93830	Telephone Expense
		93843	Travel F/S-Domestic
		93846	Prof Development/Conf Reg Fees-F/S-Domestic
		93849	Travel F/S-International
		93852	Prof Development/Conf Reg Fees-F/S-International
		93863	Travel Student-Domestic
		93866	Prof Development/Conf Reg Fees-Student-Domestic
		93869	Travel Student-International
		93872	Prof Development/Conf Reg Fees-Student-International
		93880	Uninsured Costs
		93890	Unrelated Business Income Tax
		93906	Utilities-Electric
		93909	Utilities-Gas
		93912	Utilities-Water



		93920	Vehicle Costs
		93925	Works of Art/Collections
	9350A		Interest on Indebtedness
		95001	Interest Expense
		95099	Capitalized Interest
		95100	Bond Premium Amortization
	9352A		Depreciation Expense
		95200	Depreciation Expense
	9360A		Library Materials
		96005	Library-Supplies
		96010	Learning Resource Center
		96040	Library-Books
		96060	Library-Digital Resources
		96110	Library-Serials
		96130	Rare Bks, Cltns, Works Of Art
	9370A		Capital Expenditures Funding
		97000	Capital Funding
		97010	Automobiles Funding
		97020	Buildings Funding
		97030	Equipment Funding
		97040	Improvement To Grounds Funding
		97050	Land Funding
		97060	Leasehold Improvements Funding
		97065	Replacement Equipment Funding
		97070	Technology Funding
		97075	Technology-Software Funding
		97080	Works Of Art/Collections Funding
	9380A		Distributed Expenses and Other
		98000	Prior Year Balances Adjustments
		98005	Admin/Chair Exp-Distrib
		98010	Baylor Cost Share
		98015	Capitalization Contra
		98040	Distributed Cost Provided
		98041	Distributed Cost Provided- Depreciation
		98042	Distributed Cost Provided- Professional Services
		98044	Distributed Cost Provided- Routine Maintenance
		98045	Distributed Cost Provided- Custodial
		98046	Distributed Cost Provided- Repairs and Maintenance
		98047	Distributed Cost Provided- Supplies
		98048	Distributed Cost Provided- Utilities
		98049	Distributed Cost Provided- Contract Services
		98050	Funded By Endowment Income
		98051	Funded By Other Income
		98052	Funded By Gifts/Private Grants
		98055	Postretiree Ben-Chg Non Periodic
		98057	Postretiree Ben-Other Components
		98060	Terminated Annuities Expense
		98960	IDC Distributed Internally
	9389A		Facilities and Administrative Cost-SP
		98950	Facilities & Admin Cost-SP

		98952	Facilities & Admin Cost-Waived
		98955	Facilities & Admin Cost-Private Release
	9400A		Transfers to Other Funds
		94100	Funding Provided to Other Funds
		94250	Transfers - Reserves
		94500	Transfers - Board Designated Endowment
		94600	Funding Provided - Capital Projects
		94660	Transfers - External Debt Service
		94670	Transfers - Internal Debt Service
		94900	Transfers - Surplus
		94999	Transfers – Budget Use Only
	9900A		Scholarships and Fellowships
		99010	Fellowship-Other
		99020	Trainee Stipends
		99030	Participant Support Stipends
		99060	Scholarship/Fellowship-Funded By RCF
		99065	Scholarship-Funded By Outside Source
		99066	Graduate Student-Scholarships
		99070	Scholarship-Misc Fees
		99075	Tuition Allow-Graduate Assistants
		99080	Tuition Allow-Scholarships
		99100	Fellowships-On Campus Room and Board
		99110	Alston Academic Awards