

FRS	Description	Acct
1100	Administrative Salaries	61100
1101	FT Fiscal Year Administrators	61101
1102	FT Modified Year Administrators	61102
1103	Regular PT Administrators	61103
1104	Temporary PT Administrators	61104
1105	Administrative Bonus	61105
1106	Administrative Longevity	61106
1107	Administrative Terminal Leave	61107
1201	Full Time Fiscal Year Faculty	61201
1202	Full Time Academic Year Faculty	61202
1204	Adjunct Faculty Academic Year	61204
1205	Faculty Bonus	61205
1206	Faculty Longevity	61206
1207	Faculty Terminal Leave	61207
1220	Adjunct Faculty Summer	61220
1230	Extra Compensation Academic Year	61230
1231	Extra Compensation Summer Term	61231
1300	Clerical Salary Pool Account	61300
1301	Full Time Fiscal Year Supporting	61301
1302	Full Time Modified Year Supporting	61302
1303	Regular Part Time Supporting	61303
1304	Temporary Part Time Supporting	61304
1305	Support Bonus	61305
1306	Support Longevity	61306
1307	Support Terminal Leave	61307
1330	Regular Over Time	61330
1331	Premium Over Time	61331
1420	Student Salaries and Wages	61420
1421	Work Study Wages	61421
1601	Full Time Fiscal Year Professional	61601
1603	Regular Part Time Professional	61603
1604	Temporary Part Time Professional	61604
1605	Professional Bonus	61605
1606	Professional Longevity	61606
2000	Employee Benefits Budget Pool	62000
2100	TCRS Retirement Non-Faculty	62100
2101	TCRS Retirement Faculty	62101
2201	ORP Retirement Valic	62201
2202	ORP Retirement TIAA	62202
2400	Medicare FICA	62400
2500	Group Insurance	62500
2600	Unemployment Compensation	62600
2702	Employee Taxable Scholarships	62702
2880	Compensated Absences	62880
2900	401 K Match	62900
2904	Professional Privilege Tax	62904
3000	Travel Budget Pool	73000
3100	Individual Instate Travel	73100
3200	Individual Out of State or Country	73200
3300	Teams and Group Instate	73300
3400	Teams and Groups Out of State or Country	73400
3500	Visitors Instate	73500
3600	Visitors Out of State or Country	73600
4000	Operating Expense Budget	74000
4110	Printing of Supplies by Institution	74110

FRS	Description	Acct
4120	Printing of Supplies Oustide Institution	74120
4130	Duplicating and Copy by Institution	74130
4140	Duplicating and Copy Outside Institution	74140
4150	Film Processing	74150
4160	Printing Publications by Institution	74160
4170	Printing Publications Outside Institution	74170
4190	Other Printing, Duplicating and Film Processing	74190
4210	Telephone Local Charges	74210
4220	Telephone Long Distance	74220
4230	Postal Charges	74230
4240	Freight and Express Charges	74240
4290	Other Communication Shipping Costs	74290
4310	Equipment Maintenance	74310
4320	Building Maintenance	74320
4330	Maintenance of Grounds	74330
4390	Other Maintenance and Repairs	74390
4430	Software Maintenance	74430
4440	Consulting Services	74440
4450	Medical Services	74450
4460	Legal Services	74460
4470	Advertising Services	74470
4480	Dues and Subscriptions	74480
4490	Other Professional and Administrative Services	74490
4500	Supplies	74500
4550	Sensitive Minor Equipment	74550
4551	Sensitive Minor Traide-In	74551
4610	Operating Leases for Real Property	74610
4620	Operating Leases for Personal Property	74620
4630	Rentals	74630
4650	Insurance	74650
4760	Awards to Employees	74760
4790	Other Awards and Indeminities	74790
4810	Grants and Subsidies to Orgs	74810
4820	Grants and Subsidies to Individuals	74820
4830	Training Costs Employee by NSCC	74830
4880	Other Grants and Subsidies	74880
4910	Cash Over and Short	74910
4920	Bad Depts	74920
4980	Miscellaneous Unclassifies	74980
4981	Entertainment of Guests	74981
4995	Entertainment of Guests	74981
5110	Electricity Meter 238904	75110
5111	Electricity Meter 237331	75111
5112	Electricity Meter 238444	75112
5113	Electricity Meter 251459	75113
5114	Electricity Meter 247647	75114
5115	Electricity Waverly	75115
5120	Water and Sewage Main Campus	75120
5121	Water and Sewage Waverly	75121
5122	Water and Sewage Cookeville	75122
5130	Natural Gas	75130
5131	NATURAL GAS	75131
5132	NATURAL GAS	75132
5190	Other Utilities and Fuel	75190
5210	Motor Fuel, Oil, and Lubricants	75210

FRS	Description	Acct
5220	Tires and Tubes	75220
5230	Accessories and Parts	75230
5240	Repairs by Noninstitutional Agency	75240
5290	Other Motor Vehicle Operations	75290
5320	Data Processing Allocations	75320
5340	Prorata Allocations	75340
5410	Departmental Revenues	75410
6100	Stores for Resale Reissue or Manufacturing	76100
8000	Capital Expense Budget Pool	78000
8110	Office Equipment	78110
8120	Operational Equipment	78120
8130	Instructional Equipment	78130
8190	Other Equipment	78190
8191	Other Equipment Trade-In	78191
8220	Site Development and Improvement	78220
8320	Construction of Buildings	78320
8410	Parking Lots, Streets, Walks, etc.	78410
8420	Utility Sytem Maintenance Operations	78420
8490	Other Improvements	78490
8510	Books	78510
8520	Periodicals	78520
8530	Binding	78530
8540	Films	78540
8550	Mircofilm	78550
8580	Other Library	78580
9710	Scholarships	79710
9750	Statutory Fee Remissions	79750
1100	TRANS/DEBT RETIREMEN	81100
2100	Transfers to Unexpended Plant	82100
2200	Transfers to Renew and Replace	82200
9170	Transfers to Renew and Replace	82200
2300	Transfers to Other Funds	82300