

Appalachian State University

Chart of Accounts Matrix for Chart A

Fund	Description	Uses/Restrictions	Cash?	Rollover?
1XXXXX	State Appropriated Funds	State Budget Manual (No food/entertainment)	No	No
220XXX	Trust - Scholarship Funds	State Budget Manual & University Policy	Yes	Yes
221XXX	Trust - Supported by Interest Earnings	State Budget Manual & University Policy	Yes	Yes
223XXX	Trust - ITC Printer Services	State Budget Manual & University Policy	Yes	Yes
224XXX	Trust - Royalties	State Budget Manual & University Policy	Yes	Yes
225XXX	Trust - C&G Residuals from Fixed Fee Contracts	State Budget Manual & University Policy	Yes	Yes
226XXX	Trust - Central Clearing Funds (Billing & Payroll)	State Budget Manual & University Policy	Yes	Yes
227XXX	Trust - ASU Foundation Supported Funds	Foundation policy and donor restrictions	No *	No *
228XXX	Trust - F&A Funds / URC Grants	State Budget Manual & University Policy	Yes	Yes
229XXX	Trust - ASU Endowment Spending Funds	State Budget Manual & University Policy	Yes	Yes
332XXX	Trust - University Auxilliaries - Housing, Dining, Health Services, Laundry	State Budget Manual & University Policy	Yes	Yes
333XXX	Trust - Ed & Tech funds	State Budget Manual & University Policy	No	Yes **
334XXX	Trust - Student Auxilliaries - PSU, Clubs, UREC, Student Activities	State Budget Manual & University Policy	No	Yes **
335XXX	Trust - Warehouse, Convocation Ctr, Steam Plant	State Budget Manual & University Policy	Yes	Yes
336XXX	Trust - Other University Auxilliaries - Other Sales & Service Ops, Motorpool, Parking	State Budget Manual & University Policy	Yes	Yes
337XXX	Trust-Bookstore	State Budget Manual & University Policy	Yes	Yes
338XXX	Trust - Athletics	State Budget Manual & University Policy	Yes	Yes
339XXX	Trust - NRLP & Other Expansion Funds	State Budget Manual & University Policy	Yes	Yes
550XXX	Trust - Federal Grants & Contracts - US Dept of Education	State Budget Manual & University Policy + OMB Circulars or FAR Regulations apply	No***	Yes
552XXX	Trust - Federal Grants & Contracts - Other Fed Agencies except Dept of Ed & NSF	State Budget Manual & University Policy + OMB Circulars or FAR Regulations apply	No***	Yes
553XXX	Trust - Federal Grants & Contracts - National Science Foundation	State Budget Manual & University Policy + OMB Circulars or FAR Regulations apply	No***	Yes
556XXX	Trust - Federal Grants & Contracts - All Other Federal Agencies	State Budget Manual & University Policy + OMB Circulars or FAR Regulations apply	No***	Yes
557XXX	Trust - State Grants & Contracts	State Budget Manual & University Policy (may be federal passthru)	No***	Yes
558XXX	Trust - Local Government Grants & Contracts	State Budget Manual & University Policy (may be federal passthru)	No***	Yes
559XXX	Trust - Private/Other Grants & Contracts	State Budget Manual & University Policy/ Agency Guidelines (may be federal passthru)	No***	Yes
660XXX	Trust - Spending Funds for Endowments	State Budget Manual & University Policy	No***	Yes
770XXX	Trust - Endowment Corpus	Held in Perpetuity	No***	Yes
88XXXX	State & Trust - Construction, Debt Service	State Budget Manual & University Policy	No	Yes
990XXX	Trust-Agency (Fiduciary) Funds	University Policy & Affiliated Organization Policy	Yes	Yes
* Requires ASU Foundation approval. Unspent funds not subject to automatic availability in subsequent year if governed by ASU Foundation Spending Policy; e.g., endowment income/spending funds.				
** Funds rollover at university level, but individual fund budgets do not.				
***Depts aren't responsible for cash or billing on these funds				