

**APLU**  
**Chart of Accounts**  
As of August 10, 2009

Acct Number	Acct Description	Old Form 990	New Form 990
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
1-1010	CASH - OPERATING ACCOUNT	45	X 1
1-1020	CASH - PAYROLL ACCOUNT	45	X 1
1-1030	CASH - KATRINA FUND	45	X 2
2-1030	CASH - KATRINA FUND	46	X 2
1-1040	CASH - GRANT ACCOUNT	45	X 2
2-1040	CASH - GRANT ACCOUNT	46	X 2
1-1050	PETTY CASH	45	X 1
1-1060	HOLDING ACCT FOR CC VERSIGN	45	X 1
1-1065	HOLDING-FIXED ASSETS NOT PURCHASED	None	None
1-1070	PNC SWEEP ACCT	46	X 2
<b>Total Cash and Cash Equivalents</b>			
<b>Accounts Receivable</b>			
1-1110	ACCOUNTS RECEIVABLE-MISC.	47 a	X 4
1-1120	A/R - MEMBERSHIP DUES	47 a	X 4
1-1125	DOUBTFUL ACCTS - MEMBERSHIP	47 b	X 4
1-1130	A/R - ASSESSMENTS	47 a	X 4
1-1135	DOUBTFUL ACCTS - ASSESSMENTS	47 b	X 4
1-1140	A/R - MEETINGS	47 a	X 4
2-1140	A/R - MEETINGS	47 a	X 4
1-1145	DOUBTFUL ACCTS - MEETINGS	47 b	X 4
1-1150	A/R - VSA PARTICIPATION DUES	47 a	X 4
1-1155	DOUBTFUL ACCTS - VSA DUES	47 b	X 4
1-1160	A/R - ANNUAL MEETING	47 a	X 4
1-1165	DOUBTFUL ACCTS - ANNUAL MEETING	47 b	X 4
1-1170	A/R - GRANTS (UNRESTRICTED)	49	X 4
2-1170	A/R - GRANTS (RESTRICTED)	49	X 4
1-1175	DISCOUNTS - LONG-TERM GRANTS	49	X 4
1-1180	A/R - UNAPPLIED CREDITS/PAYMENTS		X 4
<b>Total Accounts Receivable</b>			
<b>Contributions Receivable</b>			
1-1210	PLEDGES RECEIVABLE	48 a	X 3
1-1215	DOUBTFUL PLEDGES RECEIVABLE	48 b	X 3
1-1225	DISCOUNTS - LONG-TERM PLEDGES	48 b	X 3
<b>Total Contributions Receivable</b>			
<b>Other Receivables</b>			
1-1310	A/R - SALARY & TRAVEL ADVANCES	51 a	X 5
1-1320	A/R - RETIREE REIMBURSEMENTS	51 a	X 5
1-1330	A/R - DEFERRED COMP	53	X 5
<b>Total Other Receivables</b>			

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<b>Other Current Assets</b>			
1-1410	PREPAID EXPENSES	53	X 9
<b>Total Other Current Assets</b>			
<b>Total Current Assets</b>			
<b>Long Term Assets</b>			
<b>Investments</b>			
1-1510	UMF QUASI-ENDOWMENT ACCOUNT	54	X 11
2-1520	UMF KELLOGG ENDOWMENT ACCOUNT	54	X 11
3-1520	UMF KELLOGG ENDOWMENT ACCOUNT	54	X 11
1-1530	PNC KELLOGG ENDOWMENT ACCT	54	X 11
2-1530	PNC KELLOGG ENDOWMENT ACCT	54	X 11
3-1530	PNC KELLOGG ENDOWMENT ACCT	54	X 11
1-1540	PNC SHORT-TERM INVESTMENT ACCT	54	X 11
<b>Total Investments</b>			
<b>Property and Equipment</b>			
1-1610	LAND	57 a	X 10 a
1-1620	BUILDING	57 a	X 10 a
1-1625	ACCUM DEPREC - BUILDING	57 b	X 10 b
1-1630	FURNITURE AND EQUIPMENT	57 a	X 10 a
2-1630	FURNITURE AND EQUIPMENT	57 a	X 10 a
1-1635	ACCUM DEPREC - FURN & EQUIP	57 b	X 10 b
2-1635	ACCUM DEPREC - FURN & EQUIP	57 b	X 10 b
1-1640	LEASEHOLD IMPROVEMENTS	57 a	X 10 a
1-1645	ACCUM AMOR - LEASEHLD IMPROVEMENTS	57 b	X 10 b
1-1650	TENANT IMPROVEMENTS	57 a	X 10 a
1-1655	ACCUM AMORTIZ -TENANT IMPROVEME	57 b	X 10 b
1-1660	VEHICLES	57 a	X 10 a
1-1665	ACCUM DEPREC - VEHICLES	57 b	X 10 b
<b>Total Property and Equipment</b>			
<b>Other Long Term Assets</b>			
1-1810	BOND ISSUANCE COSTS	58	X 15
1-1820	DEFERRED COMP	58	X 15
1-1920	OTHER ASSETS - CAPITAL	58	X 15
<b>Total Other Long Term Assets</b>			
<b>Total Long Term Assets</b>			
<b>Total Assets</b>			
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			

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Acct Number	Acct Description	Old Form 990	New Form 990
<b>Current Liabilities</b>			
<b>Payables</b>			
1-2010	ACCOUNTS PAYABLE	60	X 17
2-2010	ACCOUNTS PAYABLE	60	X 17
1-2020	TAXES PAYABLE	60	X 17
1-2030	UNCLAIMED PROPERTY	60	X 17
<b>Total Payables</b>			
<b>Accrued Liabilities</b>			
1-2110	ACCRUED PAID LEAVE	60	X 17
1-2115	FEDERAL INC TAX WITHHELD	60	X 17
1-2120	FICA (EE) TAX WITHHELD	60	X 17
1-2125	FICA (ER) LIABILITY	60	X 17
1-2130	STATE & LOCAL INCOME TAX WITHHELD	60	X 17
1-2135	DC UNEMPLOYMENT TAX	60	X 17
1-2140	SRA SALARY REDUCTIONS	60	X 17
1-2145	LEGAL RESOURCES WITHHOLDING	60	X 17
1-2150	EE MEDICAL PREMIUM DEDUCTIONS	60	X 17
1-2151	AFLAC MEDICAL PREMIUMS	60	X 17
1-2152	LONG TERM CARE (EE)	60	X 17
1-2155	DENTAL PREMIUM DEDUCTIONS	60	X 17
1-2160	VISION PREMIUM DEDUCTIONS	60	X 17
1-2165	GROUP TERM LIFE INSURANCE (GRPIN)	60	X 17
1-2170	GARNISHMENT	60	X 17
1-2175	METROCHEK DEDUCTIONS	60	X 17
1-2180	PARKING DEDUCTIONS	60	X 17
1-2185	FLEX PRE-TAX WITHHOLDINGS	60	X 17
1-2190	ACCRUED EXPENSES - OTHER	60	X 17
1-2195	DEFERRED COMP-457(b)	65	X 21
<b>Total Accrued Liabilities</b>			
<b>Unearned/Deferred Revenue</b>			
1-2310	DEFERRED INCOME - MEETINGS	62	X 19
1-2320	DEFERRED INCOME-MEMBERSHIP DUES	62	X 19
1-2330	DEFERRED INCOME-ASSESSMENTS	62	X 19
1-2340	DEFERRED INCOME - OAPBC DUES/CONTRIB	62	X 19
1-2350	DEFERRED INCOME - GRANTS	62	X 19
1-2360	DEFERRED INCOME - VSA DUES		X 19
<b>Total Unearned/Deferred Revenue</b>			
<b>Short Term Notes and Loans Payable</b>			
1-2410	REVENUE BOND PAYABLE - CURRENT	64 a	X 20
1-2420	SHORT TERM LIABILITIES - OTHER	65	X 24
1-2430	INTEREST RATE SWAP--PAYABLE	65	X 24
<b>Total Short Term Notes and Loans Payable</b>			
<b>Total Current Liabilities</b>			

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<b>Non-Current Liabilities</b>			
<b>Long Term Liabilities</b>			
1-2510	REVENUE BOND PAYABLE	64 a	X 20
<b>Total Long Term Liabilities</b>			
<b>Due To/From</b>			
1-2900	DUE TO/FROM	None	None
2-2900	DUE TO/FROM	None	None
3-2900	DUE TO/FROM	None	None
<b>Total Due To/From</b>			
<b>Total Non-Current Liabilities</b>			
<b>Total Liabilities</b>			
<b>Fund Balance</b>			
1-3000	NET ASSETS	21	X 27
2-3000	NET ASSETS	21	X 28
3-3000	NET ASSETS	21	X 29
1-3100	INT RATE SWAP - NET ASSETS	21	X 27
Total			
<b>Total Fund Balance</b>			
<b>Total Liabilities and Fund Balance</b>			
<b>Revenues, Gains and Support</b>			
<b>Grants &amp; Contributions</b>			
1-4010	CONTRIBUTIONS - INDIVIDUAL	1 a	VIII 1 f
1-4020	CONTRIBUTIONS - CORPORATE	1 a	VIII 1 f
1-4110	CONTRIBUTIONS - NON-GOVERNMENT GRANT	1 a	VIII 1 f
2-4110	CONTRIBUTIONS - NON-GOVERNMENT GRANT	1 a	VIII 1 f
3-4110	CONTRIBUTIONS - NON-GOVERNMENT GRANT	1 a	VIII 1 f
1-4210	EARNED REVENUE - NON-GOVERNMENT GRAN	1 a	VIII 2 a
1-4220	EARNED REVENUE - CORPORATE	1 a	VIII 2 a
1-4310	FEDERAL GRANTS	1 c	VIII 2 b
1-4320	STATE GRANTS	1 c	VIII 2 b
1-4330	LOCAL GOVERNMENT GRANTS	1 c	VIII 2 b
<b>Total Grants &amp; Contributions</b>			
<b>Dues, Assessments &amp; Meetings</b>			
1-4410	MEETINGS & SEMINARS	2	VIII 2 c
1-4420	ANNUAL MEETING	2	VIII 2 c
1-4430	ANNUAL MEETING EXHIBITS	2	VIII 2 c

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1-4510	INCOME - MEMBERSHIP DUES	3	VIII 2 d
1-4520	OAPBC DUES/CONTRIB.	3	VIII 2 d
1-4530	INCOME - ASSESSMENTS	3	VIII 2 d
2-4530	INCOME - ASSESSMENTS	3	VIII 2 d
1-4540	INCOME - VSA PARTICIPATION DUES		VIII 2 d
<b>Total Earned Revenue</b>			
<b>Investments &amp; Other Revenue</b>			
1-4610	INTEREST INCOME	4	VIII 3
1-4620	EARNINGS - PNC INVESTMENT ACCOUNT	4	VIII 3
2-4620	EARNINGS - PNC INVESTMENT ACCOUNT	4	VIII 3
1-4630	EARNINGS - UMF ENDOWMENT ACCOUNT	5	VIII 3
2-4630	EARNINGS - UMF ENDOWMENT ACCOUNT	5	VIII 3
1-4650	UNREALIZED GAIN/(LOSS) ON INVESTMENTS	20	D XI 4
2-4650	UNREALIZED GAIN/(LOSS) ON INVESTMENTS	20	D XI 4
1-4710	INCOME - PUBLICATIONS	8 a-(B)	VIII 7 a (II)
1-4720	SALE OF FF&E - GROSS	8 a-(B)	VIII 7 a (II)
1-4725	SALE OF FF&E - COST	8 b-(B)	VIII 7 b (II)
1-4750	MISCELLANEOUS INCOME	11	VIII 11 a
1-4810	UNREALIZED GAIN/LOSS OTHER	20	D XII 2a
<b>Total from Investments &amp; Other</b>			
<b>Carryforward &amp; Other Revenues</b>			
1-4910	PRIOR-YEAR CARRYFORWARD	None	None
<b>Total Carryforward &amp; Other</b>			
<b>Total Revenues, Gains and Support</b>			
<b>Expenses</b>			
<b>Salaries and Benefits</b>			
1-5010	SALARIES & WAGES	26	IX 7
2-5010	SALARIES & WAGES	26	IX 7
1-5020	SALARIES - OFFICERS	25	IX 5
1-5030	SALARIES & WAGES - STAFF	26	IX 7
1-5040	STAFF BENEFITS - RETIREMENT	27	IX 8
2-5040	STAFF BENEFITS - RETIREMENT	27	IX 8
1-5110	STAFF BENEFITS - UNALLOCATED	28	IX 9
2-5110	STAFF BENEFITS - UNALLOCATED	28	IX 9
1-5120	STAFF BENEFITS - MEDICAL	28	IX 9
2-5120	STAFF BENEFITS - MEDICAL	28	IX 9
1-5130	STAFF BEN.-LIFE/LTD/STD/AD&D	28	IX 9
2-5130	STAFF BEN.-LIFE/LTD/STD/AD&D	28	IX 9
1-5135	LONG TERM CARE INSURANCE (LTC)	28	IX 9
2-5135	LONG TERM CARE INSURANCE (LTC)		IX 9
1-5140	STAFF BENEFITS - FLEX	28	IX 9
1-5150	STAFF BENEFITS - EAP	28	IX 9

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2-5150	STAFF BENEFITS - EAP	28	IX 9
1-5160	STAFF BENEFITS-COMMUTING	28	IX 9
2-5160	STAFF BENEFITS-COMMUTING	28	IX 9
1-5170	STAFF BENEFITS - OTHER	28	IX 9
2-5170	STAFF BENEFITS - OTHER	28	IX 9
1-5210	PAYROLL TAXES	29	IX 10
2-5210	PAYROLL TAXES	29	IX 10
<b>Total Salaries and Benefits</b>			
<b>Contract Services Expenses</b>			
1-5310	FUNDRAISING FEES	30	IX 11 e
1-5320	PROFESSIONAL FEES - AUDIT & ACCOUNTING	31	IX 11 c
1-5330	PROFESSIONAL FEES - LEGAL	32	IX 11 b
2-5330	PROFESSIONAL FEES - LEGAL	32	IX 11 b
1-5340	PROFESSIONAL FEES - OTHER	43	IX 11 g
2-5340	PROFESSIONAL FEES - OTHER	43	IX 11 g
1-5350	TEMPORARY HELP	43	IX 11 g
1-5360	CONSULTANTS	43	IX 11 g
2-5360	CONSULTANTS	43	IX 11 g
1-5365	CONSULTANTS - UNALLOWABLE	43	IX 11 g
1-5370	STAFF DEVELOPMENT & TRAINING	43	IX 24 f
1-5380	OUTSIDE COMPUTER SERVICES	43	IX 14
2-5380	OUTSIDE COMPUTER SERVICES	43	IX 14
1-5390	SUBCONTRACTS	43	IX 11 g
2-5390	SUBCONTRACTS - VSA CALCULATOR	43	IX 11 g
1-5391	SUBCONTRACTS - VSA TEMPLATE	43	IX 11 g
2-5391	SUBCONTRACTS - VSA TEMPLATE	43	IX 11 g
<b>Total Contract Services Expenses</b>			
<b>Office Operations</b>			
1-6010	OFFICE SUPPLIES	33	IX 13
2-6010	OFFICE SUPPLIES	33	IX 13
1-6020	TELECOMMUNICATIONS	34	IX 13
1-6030	POSTAGE & SHIPPING	35	IX 13
2-6030	POSTAGE & SHIPPING	35	IX 13
1-6040	BOOKS, SUBSCRIPTIONS, REFERENCE MATERIAL	38	IX 13
2-6040	BOOKS, SUBSCRIPTIONS, REFERENCE MATERIAL	38	IX 13
1-6050	PRINTING & COPYING	38	IX 13
2-6050	PRINTING & COPYING	38	IX 13
1-6060	IN-HOUSE PUBLICATIONS - DESIGN & PRODUCTI	38	IX 13
2-6060	IN-HOUSE PUBLICATIONS - DESIGN & PRODUCTI	38	IX 13
1-6070	NASULGC WEB SITE	38	IX 13
1-6080	VIDEOS/ DISPLAY	38	IX 13
2-6080	VIDEOS/ DISPLAY	38	IX 13
1-6090	BANK FEES/SERVICE CHARGES	43	IX 13
2-6090	BANK FEES/SERVICE CHARGES	43	IX 13

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Acct Number	Acct Description	Old Form 990	New Form 990
1-6110	CREDIT CARD BANK FEES	43	IX 13
<b>Total Office Operations</b>			
<b>Travel and Meeting Expenses</b>			
1-6710	STAFF TRAVEL AND REPRESENTATION	39	IX 17
2-6710	STAFF TRAVEL AND REPRESENTATION	39	IX 17
1-6720	NON-STAFF TRAVEL AND REPRESENTATION	39	IX 17
2-6720	NON-STAFF TRAVEL AND REPRESENTATION	39	IX 17
1-6730	MEETINGS & SEMINARS	40	IX 19
2-6730	MEETINGS & SEMINARS	40	IX 19
1-6740	COUNCILS & COMMISSIONS	43	IX 19
1-6750	ANNUAL MEETING - EXPENSES	40	IX 19
1-6760	ANNUAL MEETING - ADVERTISING	40	IX 19
1-6770	ANNUAL MEETING - EXHIBITS	40	IX 19
1-6780	PARTICIPANT SUPPORT COSTS	39	IX 17
<b>Total Travel and Meeting Expenses</b>			
<b>Facility and Equipment Expenses</b>			
1-6310	RENT	36	IX 16
1-6320	BLDG OPERATIONS/ UTILITIES	36	IX 16
2-6320	BLDG OPERATIONS/ UTILITIES	36	IX 16
1-6330	REAL ESTATE TAXES	36	IX 16
1-6340	PERSONAL PROPERTY TAXES	36	IX 16
1-6350	BOND INTEREST	36	IX 16
1-6360	EQUIPMENT RENTAL & MAINTENANCE	37	IX 13
1-6370	OFFICE MAINTENANCE	36	IX 16
1-6380	COMPUTER OPERATIONS	36	IX 14
<b>Total Facility and Equipment Expenses</b>			
<b>Depreciation and Amortization</b>			
1-6610	DEPRECIATION - FURN/EQUIP	42	IX 22
2-6610	DEPRECIATION - FURN/EQUIP	42	IX 22
1-6620	DEPRECIATION - BUILDING	42	IX 22
1-6630	AMORTIZATION - TENANT IMPROV	42	IX 22
1-6640	AMORTIZATION - LEASEHOLD IMPROV	42	IX 22
1-6650	AMORTIZATION-BOND ISS COSTS	42	IX 22
2-6655	***KATRINA - CK w/ SC***	None	
1-6660	DEPRECIATION - VEHICLES	42	IX 22
<b>Total Depreciation and Amortization</b>			
<b>Grants, Contracts and Direct Assistance</b>			
1-6810	GRANT/CONTRACT PERSONNEL	43	IX 1
1-6820	CONTRACTS & GRANTS TO OTHER ORGANIZA	22 b	IX 1
2-6820	CONTRACTS & GRANTS TO OTHER ORGANIZA	22 b	IX 1
1-6825	CONTRACTS & GRANTS - UNALLOWABLE	43	IX 11 g
1-6830	AWARDS & GRANTS - INDIVIDUALS	22 b	IX 2

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1-6840	SCHOLARSHIPS	22 b	IX 2
2-6840	SCHOLARSHIPS - ENDOWMENT SUPPORTED	22 b	IX 2
2-6850	NATIONAL UNIVERSITY ENGAGEMENT AWARD	22 b	IX 1
1-6860	EVALUATOR (WKK GRANT)	43	IX 11 g
2-6860	EVALUATION	43	IX 11 g
1-6870	OUTREACH CONFERENCE (WKK GRANT)	40	IX 19
2-6870	OUTREACH CONFERENCE (WKK GRANT)	40	IX 19
2-6880	EVALUATOR	43	IX 11 g
1-6890	OTHER DIRECT ASSISTANCE	22 b	IX 1
2-6890	OTHER DIRECT ASSISTANCE	22 b	IX 1

**Total Grants, Contracts and Direct Assistance**

**Other Expenses**

1-6910	INTEREST & LATE PYMT PENALTIES	41	IX 20
1-6920	INSURANCE/TAXES/FEES	43	IX 23
1-6930	DUES & CONTRIBUTIONS	43	IX 24 a
1-6940	MISC EXPENSES	43	IX 24 e
2-6940	MISC EXPENSES	43	IX 24 e
1-6950	BAD DEBT EXPENSE	43	IX 24 b
1-6960	UBIT TAXES	43	IX 24 f
1-6970	FINES, PENALTIES, JUDGMENTS	43	IX 24 c
1-6980	ADVERTISING	43	IX 12
1-6990	INDIRECT COST ALLOCATION	43	IX 24 d
2-6990	INDIRECT COST ALLOCATION	43	IX 24 d
1-6995	INDIRECT COST RECOVERY	43	IX 24 d
1-9999	SUSPENSE	None	IX 24 f

**Total Other Expenses**

**Non-Recurring Initiatives**

1-9998	NON-RECURRING INITIATIVES	None	None
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**Total Non-Recurring Initiatives**

**Total Expenses**