

FOAP Hierarchy Reports for Website - Accounts

06-JUL-11 04.12.28 PM

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Assets	1	110000	Cash and Cash Equivalents	110000	110000 - Cash and Cash Equivalents	-
Current Assets	2	110010	Cash	110010	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	110100	Cash	110100	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	111000	Bank of America-General Account	111000	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	111001	B of A Checking - Return Check	111001	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	111002	B of A Checking - A/R Clearing	111002	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	111003	B of A Checking - Student Holding	111003	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	112000	Bank of America-Financial Aid Acct	112000	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	112900	Financial Aid - Replacement Acct	112900	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	113000	Bank of America-Payroll Account	113000	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	113500	OPAY Suspense Account	113500	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	113900	Payroll - Replacement Acct	113900	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	114000	Bank of America-Payables Account	114000	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	114900	Payables - Replacement Acct	114900	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	115000	U S Bank - General Account	115000	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	116000	B of A General-Payments Received	116000	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	116100	Arapahoe Bank - Perkins	116100	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	116200	Arapahoe Bank - Nursing	116200	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	117100	Hyland Const Retainage	117100	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	117200	Chambers Const Retainage	117200	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119050	Bookstore Returned Check	119050	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119100	Cash Held by County - Lane	119100	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119110	Cash Held by County - Linn	119110	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119120	Cash Held by County - Benton	119120	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119130	Cash Held by County - Douglas	119130	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119300	Cash Held in Escrow	119300	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119600	Inter-Fund Cash Position Account	119600	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	3	119700	SOAR Cks-Distribute-Bank Accts	119700	110000 - Cash and Cash Equivalents	110010 - Cash
Current Assets	2	120000	Petty Cash	120000	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121100	Petty Cash Fund	121100	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121105	Petty Cash Fund - Math	121105	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121106	Petty Cash Fund - Elect Svs	121106	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121107	Petty Cash Fund - Business Tech	121107	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121108	Petty Cash Fund - English & F Lang	121108	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121109	Petty Cash Fund - Social Science	121109	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121110	Petty Cash Fund - Science	121110	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121111	Petty Cash Fund - Art & Applied	121111	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121112	Petty Cash Fund - Performing Art	121112	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121113	Petty Cash Fund - Family & Health	121113	110000 - Cash and Cash Equivalents	120000 - Petty Cash

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Assets	3	121114	Petty Cash Fund - Downtown Center	121114	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121115	Petty Cash Fund - Telecourses	121115	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121116	Petty Cash Fund - Library	121116	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121117	Petty Cash Fund - Internatnl Stdnt	121117	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121118	Petty Cash Fund - Florence	121118	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121119	Petty Cash Fund - Cottage Grove	121119	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121120	Petty Cash Fund - Athletics	121120	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121121	Petty Cash Fund - Campus Svs	121121	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121122	Petty Cash Fund - CCRC	121122	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121123	Petty Cash Fund - RSVP	121123	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121124	Petty Cash Fund - SCP	121124	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121125	Petty Cash Fund - Culinary Arts & H	121125	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121126	Petty Cash Fund - Student Life & L	121126	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121127	Petty Cash Fund-ASLCC Book Exchange	121127	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121128	Petty Cash Fund-Facilities Mngmnt	121128	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121129	Petty Cash Fund-Specialized Support	121129	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121130	Petty Cash Fund-Child and Family Ed	121130	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121131	Petty Cash Fund - Black Stdnt Union	121131	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121132	Petty Cash Fund - Science #2	121132	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121133	Petty Cash Fund - Women's Center	121133	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	121134	Petty Cash Fund - OSBDCN	121134	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124000	Change Fund	124000	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124005	Change Fund-Business Tech MOUS	124005	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124006	Change Fund - Dental Clinic	124006	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124007	Change Fund - Continuing Ed	124007	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124008	Change Fund - Bus Dev Cntr	124008	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124009	Change Fund - Library	124009	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124010	Change Fund - Students First!	124010	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124011	Change Fund - Florence Center	124011	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124012	Change Fund - Cottage Grove Center	124012	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124013	Change Fund - Thurston	124013	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124014	Change Fund - Oakridge	124014	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124015	Change Fund - Willamette	124015	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124016	Change Fund - Churchill	124016	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124017	Change Fund - Elmira	124017	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124018	Change Fund - Junction City	124018	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124019	Change Fund - McKenzie	124019	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124020	Change Fund - Public Safety	124020	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124021	Change Fund - Bookstore	124021	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124022	Change Fund - Bookstore DTC	124022	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124023	Change Fund - Stamps - Bookstore	124023	110000 - Cash and Cash Equivalents	120000 - Petty Cash

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Assets	3	124024	Change Fund - Flight Tech 1	124024	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124025	Change Fund - Flight Tech 2	124025	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124026	Change Fund - Testing	124026	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124027	Change Fund - ASLCC Book Exchange	124027	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	124028	Change Fund - Culinary Arts & Hosp	124028	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	125000	Deposit Accounts	125000	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	125100	Postage Meter Deposit	125100	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	125200	Postage Due Deposit	125200	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	125300	Postage Business Reply Deposit	125300	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	3	125600	Freight Carrier Deposit	125600	110000 - Cash and Cash Equivalents	120000 - Petty Cash
Current Assets	1	130000	Investments	130000	130000 - Investments	-
Current Assets	2	130010	Investments	130010	130000 - Investments	130010 - Investments
Current Assets	3	135000	Investments-Local Govt Inv Pool	135000	130000 - Investments	130010 - Investments
Current Assets	4	135010	LGIP 4254 - General Fund	135010	130000 - Investments	130010 - Investments
Current Assets	4	135020	LGIP 4416 - Bond Const	135020	130000 - Investments	130010 - Investments
Current Assets	4	135030	LGIP 4801 - LASR	135030	130000 - Investments	130010 - Investments
Current Assets	4	135040	LGIP 3715 - Early Retirement	135040	130000 - Investments	130010 - Investments
Current Assets	4	135050	LGIP 3778 - Bond 2009	135050	130000 - Investments	130010 - Investments
Current Assets	4	135060	LGIP 3828 - DTC Project	135060	130000 - Investments	130010 - Investments
Current Assets	3	138200	Investments-Other	138200	130000 - Investments	130010 - Investments
Current Assets	4	138210	Gen Investments - Com'l Paper	138210	130000 - Investments	130010 - Investments
Current Assets	4	138220	GOB Invest - Cert of Deposit	138220	130000 - Investments	130010 - Investments
Current Assets	4	138230	Gen Invest - US Gov't Other Issues	138230	130000 - Investments	130010 - Investments
Current Assets	4	138240	GOB Invest - US Gov't Other Issues	138240	130000 - Investments	130010 - Investments
Current Assets	4	138250	Pension Bond Investments	138250	130000 - Investments	130010 - Investments
Current Assets	3	139000	Investments-Def Comp Accounts	139000	130000 - Investments	130010 - Investments
Current Assets	4	139100	Selco Deferred Comp	139100	130000 - Investments	130010 - Investments
Current Assets	4	139200	Aetna Deferred Comp	139200	130000 - Investments	130010 - Investments
Current Assets	4	139300	Nationwide Deferred Comp	139300	130000 - Investments	130010 - Investments
Current Assets	1	140000	Receivables	140000	140000 - Receivables	-
Current Assets	2	141010	Taxes Receivable	141010	140000 - Receivables	141010 - Taxes Receivable
Current Assets	3	141100	Taxes Receivable-Current Year	141100	140000 - Receivables	141010 - Taxes Receivable
Current Assets	3	141200	Taxes Receivable-Prior Year	141200	140000 - Receivables	141010 - Taxes Receivable
Current Assets	2	144000	Accounts Receivable	144000	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144010	A/R - Students	144010	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144100	A/R - Staff	144100	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144200	A/R - Other	144200	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144205	A/R - ODR Collections	144205	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144210	A/R - Third Party Billing	144210	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144300	A/R - Adjustments	144300	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144310	A/R RSC Collections Revenue Holding	144310	140000 - Receivables	144000 - Accounts Receivable

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Assets	3	144320	A/R RCS Student Account Clearing	144320	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144400	A/R - Accrued	144400	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144405	A/R Collections	144405	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144410	A/R - Accrued Phone Chgs	144410	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144600	A/R - Balance Reinstatement	144600	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144700	A/R - Grant Unbilled	144700	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	144800	A/R - Grant Billed	144800	140000 - Receivables	144000 - Accounts Receivable
Current Assets	3	149900	Allowance-Doubtful A/R	149900	140000 - Receivables	144000 - Accounts Receivable
Current Assets	2	150000	Loans Receivable	150000	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154000	Notes Receivable-Students	154000	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154200	Allowance for Doubtful Loans	154200	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154400	Perkins Funds Advanced Students - 4	154400	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154600	Loan Principal Collected - line 5	154600	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154700	Principal Assigned&Accepted by US 6	154700	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154800	Prin Cancld for Teach/Militry Svc 7	154800	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154810	Prin Cancld for Certain Teaching 8	154810	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154820	Prin Cancld All Other Teachg Svc 9	154820	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154830	Prin Cancld Military Svc After 7/72	154830	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154840	Prin Cancld Volunteer Svc -line 11	154840	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154850	Prin Cancld Law Enforcement line 12	154850	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154860	Prin Cncld Child/Family Intrvntn 13	154860	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154870	Prin Cancld Nurse Med Tech Svc 14	154870	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154880	Prin Cancld Death/Disabilty line 21	154880	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154900	Prin Cancld Bankruptcy line 23	154900	140000 - Receivables	150000 - Loans Receivable
Current Assets	3	154930	Perkins Loan Prinpl Adjust-Other 26	154930	140000 - Receivables	150000 - Loans Receivable
Current Assets	2	155000	Accrued Interest	155000	140000 - Receivables	155000 - Accrued Interest
Current Assets	3	155500	Accrued Interest Receivable	155500	140000 - Receivables	155000 - Accrued Interest
Current Assets	1	160000	Inventories	160000	160000 - Inventories	-
Current Assets	2	160010	Inventories	160010	160000 - Inventories	160010 - Inventories
Current Assets	3	161100	Inventory-Books-New	161100	160000 - Inventories	160010 - Inventories
Current Assets	3	161900	Inventory-Other Books	161900	160000 - Inventories	160010 - Inventories
Current Assets	3	162000	Inventory-General Merchandise	162000	160000 - Inventories	160010 - Inventories
Current Assets	3	169000	Inventory-Other Items	169000	160000 - Inventories	160010 - Inventories
Current Assets	1	170000	Due From Other Funds	170000	170000 - Due From Other Funds	-
Current Assets	2	170110	Due From Other Funds	170110	170000 - Due From Other Funds	170110 - Due From Other Funds
Current Assets	3	170120	Due From Other Funds	170120	170000 - Due From Other Funds	170110 - Due From Other Funds
Current Assets	1	172000	Other Assets	172000	172000 - Other Assets	-
Current Assets	2	172110	Other Assets	172110	172000 - Other Assets	172110 - Other Assets
Current Assets	3	172115	Prepaid Expenses	172115	172000 - Other Assets	172110 - Other Assets
Current Assets	3	172120	Deferred Expenses	172120	172000 - Other Assets	172110 - Other Assets
Non-Current Assets	1	180010	Fixed Assets	180010	180010 - Fixed Assets	-

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Non-Current Assets	2	180020	Fixed Assets	180020	180010 - Fixed Assets	180020 - Fixed Assets
Non-Current Assets	3	187000	Land & Buildings	187000	180010 - Fixed Assets	180020 - Fixed Assets
Non-Current Assets	3	189100	Equipment	189100	180010 - Fixed Assets	180020 - Fixed Assets
Non-Current Assets	3	189200	Titan Store - Rental Books	189200	180010 - Fixed Assets	180020 - Fixed Assets
Non-Current Assets	3	189900	Accumulated Depreciation	189900	180010 - Fixed Assets	180020 - Fixed Assets
Non-Current Assets	1	190000	Other Debits	190000	190000 - Other Debits	-
Non-Current Assets	2	191010	Other Debits	191010	190000 - Other Debits	191010 - Other Debits
Non-Current Assets	3	191100	Other Debits	191100	190000 - Other Debits	191010 - Other Debits
Non-Current Assets	1	192000	Amount Provided for Gen L/T Debt	192000	192000 - Amount Provided for Gen L/T Debt	-
Non-Current Assets	2	192010	Amount Provided for Gen L/T Debt	192010	192000 - Amount Provided for Gen L/T Debt	192010 - Amount Provided for Gen L/T Debt
Non-Current Assets	3	192100	Provision for Bond Retirement	192100	192000 - Amount Provided for Gen L/T Debt	192010 - Amount Provided for Gen L/T Debt
Non-Current Assets	3	192200	Provision for Capital Leases	192200	192000 - Amount Provided for Gen L/T Debt	192010 - Amount Provided for Gen L/T Debt
Non-Current Assets	3	192300	Provision for Vacation Pay	192300	192000 - Amount Provided for Gen L/T Debt	192010 - Amount Provided for Gen L/T Debt
Non-Current Assets	3	192400	Provision for Retirement Benefits	192400	192000 - Amount Provided for Gen L/T Debt	192010 - Amount Provided for Gen L/T Debt
Non-Current Assets	3	192500	Provision for Due From Other Funds	192500	192000 - Amount Provided for Gen L/T Debt	192010 - Amount Provided for Gen L/T Debt
Current Liabilities	1	211000	Accounts Payable	211000	211000 - Accounts Payable	-
Current Liabilities	2	211010	Accounts Payable	211010	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211100	Accounts Payable	211100	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211150	A/P Clearing Account	211150	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211160	F/A Clearing Account	211160	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211170	A/P Suspense Account	211170	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211200	A/P - Accrued	211200	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211300	A/P - Retainage Account	211300	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211301	Hyland Const Retainage Acct	211301	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211302	Chambers Const Retainage Acct	211302	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211600	A/P - Deposits	211600	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211601	WES Holding Account	211601	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211602	Machiko Shirai Agency Account	211602	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211603	Accrued ASA Tuition Waiver Agreemnt	211603	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	211700	Trust Deposits-Clubs/Other Org	211700	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211701	Native American Student Assoc	211701	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211702	POW WOW Fund	211702	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211703	Management Team Employees	211703	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211704	Sigma Zeta Phi Theta Kappa	211704	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211705	LCC Faculty Association	211705	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211706	LCC AFT Revolving Account	211706	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211707	OSPIRG	211707	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211708	Disabled Advisory Club	211708	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211709	LCC Food Service Club	211709	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211710	Lane Clothing Stash	211710	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211711	LCC Learning Garden	211711	211000 - Accounts Payable	211010 - Accounts Payable

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Liabilities	4	211712	LCC Computing Club	211712	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211713	AAWCJC-LCC Chapter	211713	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211714	Students for a Democratic Society	211714	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211715	LCC Fitness Training Club	211715	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211716	ASLCC Women's Program	211716	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211717	The Yoga Plus Club	211717	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211718	ASLCC Disabled Student	211718	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211719	ASLCC Book Exchange	211719	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211720	Nursing Club & Assoc	211720	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211721	LCC Table Tennis Club	211721	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211722	ASLCC Snack Express	211722	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211723	Shakespeare Players Club	211723	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211724	National Soc of Prof Engr	211724	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211725	SADHA Dental Hygiene	211725	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211726	Dungeons & Dragons	211726	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211727	Student Art Association	211727	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211728	LCC Dance Club	211728	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211729	LCC Smokers	211729	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211730	Nature Writers Group	211730	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211731	Ceramic Arts Club	211731	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211732	Human Services Club	211732	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211733	Global Health	211733	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211734	The H O P P E Club	211734	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211735	Psi Beta Chapter (Psychology)	211735	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211736	XYZ (formerly QSA)	211736	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211737	Biology Club	211737	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211738	Asian Culture Appreciation Club	211738	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211739	Asian/Pacific Islander Stdnt Union	211739	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211740	LCC Circus Club	211740	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211741	Veterans Club of LCC	211741	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211742	Student Production	211742	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211743	Green Chemistry Club	211743	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211744	Latino Student Union	211744	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211745	OSA Projects	211745	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211746	LCC Jazz Club	211746	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211747	Lane Geology Club	211747	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211748	Latino Youth Conference	211748	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211749	ADDA Club	211749	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211750	Lanestock Annual Celeb Club	211750	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211751	Latter Day Saint Student Assoc	211751	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211752	Fencers of OR Initiative at Lane	211752	211000 - Accounts Payable	211010 - Accounts Payable

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Liabilities	4	211753	Northwest Collegiate Ministry	211753	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211754	Forensics Club	211754	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211755	Non-Traditional Student Union	211755	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211756	Rail Conference	211756	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211757	Parent-Family Conference	211757	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211758	Sustainable Living Skills Council	211758	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211759	LCC Disc Golf Club	211759	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211760	Feminists for Action	211760	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	4	211799	Student Clubs Community Donations	211799	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	212100	Professional Dev Repay	212100	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	212200	Suspense Account for Void Checks	212200	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	3	212300	Arapahoe/Perkins - Suspense	212300	211000 - Accounts Payable	211010 - Accounts Payable
Current Liabilities	2	213000	Clearing Accounts	213000	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213010	A/R Student Clearing	213010	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213015	A/R Student Clrng-Childcare Res Cnt	213015	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213020	A/R Non-Student Clearing	213020	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213030	A/R Grant Clearing	213030	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213040	Fringe Benefit Clearing	213040	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213050	Financial Aid Clearing	213050	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213060	Payroll Clearing	213060	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213070	Title IV - F/A Clearing	213070	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	3	213080	Sponsored Accounts Clearing	213080	211000 - Accounts Payable	213000 - Clearing Accounts
Current Liabilities	1	214000	Salaries and Wages Payable	214000	214000 - Salaries and Wages Payable	-
Current Liabilities	2	214010	Salaries and Wages Payable	214010	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	214100	Accrued Salary/Wages	214100	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	214300	Accrd Salary-Clsfd Emp	214300	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	214500	Accrd Salary-12 Mo Faculty	214500	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	214600	Accrd Salary-Other Faculty	214600	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	214900	Accrd Salary-Other	214900	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	219100	Payroll Midmonth Draw	219100	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	219200	Payroll Advances	219200	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	3	219900	Payroll Overpayments	219900	214000 - Salaries and Wages Payable	214010 - Salaries and Wages Payable
Current Liabilities	1	220000	Payroll Liabilities	220000	220000 - Payroll Liabilities	-
Current Liabilities	2	220100	Payroll Liabilities	220100	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	221000	FICA Payable	221000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	221300	FICA Medicare Payable	221300	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	222000	Fed Income Tax W/H Payable	222000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	222500	Fed Earned Inc Credit W/H	222500	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	223000	State Income Tax W/H Payable	223000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	224000	Workers Compensation Payable	224000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	225200	PERS-Employee Pickup Payable	225200	220000 - Payroll Liabilities	220100 - Payroll Liabilities

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Liabilities	3	225300	PERS-Employer Tax Payable	225300	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	225400	PERS-Additional-Current Year	225400	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	225500	PERS-Additional-Prior Year	225500	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	225600	PERS-Withdrawal Payback	225600	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	226100	OEBS Faculty Employee (EE)	226100	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	226200	OEBS Faculty Employer (ER)	226200	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	226300	OEBS Retired Faculty Employee (EE)	226300	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	226400	OEBS Retired Faculty Employer (ER)	226400	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	231000	Annuity/Salary Reduction Payable	231000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231010	ING	231010	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231020	Annuity Premium Reserve	231020	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231030	Fidelity Ret Sys	231030	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231040	AXA Equitable	231040	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231050	Western United	231050	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231060	Great American	231060	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231070	Ameriprise Financial	231070	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231080	Security Benefit	231080	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231090	State Bond & Mortgage Life	231090	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231100	Valic	231100	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231110	Jackson National	231110	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231120	Northern Life - TSA	231120	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231130	Lincoln Financial	231130	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231140	Peoples Benefit Life Ins Co	231140	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231150	Thrivent Financial	231150	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231160	Janus	231160	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231170	Calvert Group	231170	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231180	American Century	231180	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231190	American Funds Service Co	231190	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231200	Tiaa Cref	231200	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231205	Vanguard	231205	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	231210	First Investors	231210	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	238000	Def Comp Salary Reductions	238000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	238100	Selco Deferred Comp Sal Reduct	238100	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	238200	ING Deferred Comp Sal Reduct	238200	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	238300	Nationwide Def Comp Sal Reduct	238300	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	241000	Insurance Deductions Payable	241000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	241010	Standard Life Insurance	241010	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	241020	Blue Cross/Blue Shield	241020	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	241030	OEA	241030	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	242010	Dependent Life Insurance	242010	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	242020	Standard Life-Supplemental	242020	220000 - Payroll Liabilities	220100 - Payroll Liabilities

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Current Liabilities	4	242030	Classified - Insurance	242030	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	242040	Faculty - Self Pay	242040	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	242050	Management - Self Pay	242050	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	242060	Long Term Care	242060	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	250100	P/R Deduct - Garnishment	250100	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	250200	P/R Deduct - Support Payment	250200	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	250300	P/R Deduct - Development Fund	250300	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	250400	P/R Deduct - Employee Health Clinic	250400	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	251000	P/R Deduct - LCC Pay/Acct	251000	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251010	Othr P/R Deduct - LCC Pay/Acct	251010	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251020	Friends of the Library	251020	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251030	United Way P/R Deducts Payable	251030	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251040	LCC Payment on Account	251040	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251050	LCCEF-Clsd Union Dues	251050	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251060	LCCEF-Clsd Fair Share	251060	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251065	COPE PAC	251065	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251070	LCCEA - Faculty Union Dues	251070	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251075	OEA/NEA - Faculty Dues	251075	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251080	LCCEA - Faculty OEA PIE PAC	251080	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	4	251090	KLCC Payroll Deduction	251090	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	3	251600	P/R Deduct - Other	251600	220000 - Payroll Liabilities	220100 - Payroll Liabilities
Current Liabilities	1	260000	Current Portion of L/T Liabilities	260000	260000 - Current Portion of L/T Liabilities	-
Current Liabilities	2	261000	Current Portion of L/T Liabilities	261000	260000 - Current Portion of L/T Liabilities	261000 - Current Portion of L/T Liabilities
Current Liabilities	3	262000	Current Liabilities-Vacation Pay	262000	260000 - Current Portion of L/T Liabilities	261000 - Current Portion of L/T Liabilities
Current Liabilities	3	263000	Current Liabilities-Bonds	263000	260000 - Current Portion of L/T Liabilities	261000 - Current Portion of L/T Liabilities
Current Liabilities	3	269000	Other Current Liabilities	269000	260000 - Current Portion of L/T Liabilities	261000 - Current Portion of L/T Liabilities
Current Liabilities	3	269100	F/A Refund-LCC Checks	269100	260000 - Current Portion of L/T Liabilities	261000 - Current Portion of L/T Liabilities
Current Liabilities	3	269300	F/A Repayments	269300	260000 - Current Portion of L/T Liabilities	261000 - Current Portion of L/T Liabilities
Current Liabilities	1	280000	Deferred Revenue	280000	280000 - Deferred Revenue	-
Current Liabilities	2	280110	Deferred Revenue	280110	280000 - Deferred Revenue	280110 - Deferred Revenue
Current Liabilities	3	281000	Unearned Grant/Cont Revenue	281000	280000 - Deferred Revenue	280110 - Deferred Revenue
Current Liabilities	3	282000	Unearned Tuition/Fees	282000	280000 - Deferred Revenue	280110 - Deferred Revenue
Current Liabilities	3	282100	EMC Unearned Tuition/Fees	282100	280000 - Deferred Revenue	280110 - Deferred Revenue
Current Liabilities	3	283000	Def Rev-Gift Certificate Sales	283000	280000 - Deferred Revenue	280110 - Deferred Revenue
Current Liabilities	3	288000	Deferred Credits	288000	280000 - Deferred Revenue	280110 - Deferred Revenue
Current Liabilities	1	289000	Due to Other Funds	289000	289000 - Due to Other Funds	-
Current Liabilities	2	289110	Due to Other Funds	289110	289000 - Due to Other Funds	289110 - Due to Other Funds
Current Liabilities	3	289200	Due to Other Funds	289200	289000 - Due to Other Funds	289110 - Due to Other Funds
Non-Current Liabilities	1	290100	Non-current Liabilities	290100	290100 - Non-current Liabilities	-
Non-Current Liabilities	2	290110	Non-current Liabilities	290110	290100 - Non-current Liabilities	290110 - Non-current Liabilities
Non-Current Liabilities	3	291000	Non-current Liabilities	291000	290100 - Non-current Liabilities	290110 - Non-current Liabilities

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Non-Current Liabilities	3	292000	NonCurrent Liab-Vac Pay	292000	290100 - Non-current Liabilities	290110 - Non-current Liabilities
Non-Current Liabilities	3	295000	NonCurrent Liab-Notes Payable	295000	290100 - Non-current Liabilities	290110 - Non-current Liabilities
Non-Current Liabilities	3	296000	Provision for Due to Other Funds	296000	290100 - Non-current Liabilities	290110 - Non-current Liabilities
Control Accounts	1	301000	Control Accounts	301000	301000 - Control Accounts	-
Control Accounts	2	301010	Control Accounts	301010	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301100	Budgeted Revenue Control	301100	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301200	Actual Expense Control	301200	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301300	PrYr Actual Expense Control	301300	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301400	Labor Expense Control	301400	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301450	Pr Yr Labor Expense Control	301450	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301500	Encumbrance Control	301500	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301600	PrYr Encumbrance Control	301600	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301700	Reservation Control	301700	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	301800	Transfer Control	301800	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302100	Actual Revenue Control	302100	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302200	Budgeted Expense Control	302200	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302300	PrYr Budgeted Expense Control	302300	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302400	Budgeted Labor Control	302400	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302500	Encumbrance Reserve Account	302500	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302600	PrYr Encumbrance Reserve Account	302600	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302700	Offset To Reservation Control	302700	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302800	Budgeted Transfer Control	302800	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	302900	Budget Change to Fund Balance	302900	301000 - Control Accounts	301010 - Control Accounts
Control Accounts	3	303000	PrYr Budget Change to Fund Balance	303000	301000 - Control Accounts	301010 - Control Accounts
Fund Balance	1	310100	Fund Balance	310100	310100 - Fund Balance	-
Fund Balance	2	310110	Fund Balance	310110	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	311000	Fund Balance-Unrestricted	311000	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	312000	Fund Balance-Restrictd Admin	312000	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	314000	Contribution From General Fund	314000	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	315000	Net Working Capital	315000	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	315100	Net Working Capital-ICP Contra	315100	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	329100	Reserved for Receivables	329100	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	3	329200	Reserved for Encumbrances	329200	310100 - Fund Balance	310110 - Fund Balance
Fund Balance	2	330000	Investment in Land/Bldg & Equipmnt	330000	310100 - Fund Balance	330000 - Investment in Land/Bldg & Equipmnt
Fund Balance	3	331000	Land	331000	310100 - Fund Balance	330000 - Investment in Land/Bldg & Equipmnt
Fund Balance	3	332000	Buildings	332000	310100 - Fund Balance	330000 - Investment in Land/Bldg & Equipmnt
Fund Balance	3	333000	Equipment	333000	310100 - Fund Balance	330000 - Investment in Land/Bldg & Equipmnt
Fund Balance	3	390000	Other	390000	310100 - Fund Balance	330000 - Investment in Land/Bldg & Equipmnt
Intergovernmental	1	400100	State Revenue	400100	400100 - State Revenue	-
Intergovernmental	2	400110	State Revenue	400110	400100 - State Revenue	400110 - State Revenue
Intergovernmental	3	407000	State Grants/Contracts	400110	400100 - State Revenue	400110 - State Revenue

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Intergovernmental	3	409000	State-Other	400110	400100 - State Revenue	400110 - State Revenue
Intergovernmental	1	410000	Federal Revenue	410000	410000 - Federal Revenue	-
Intergovernmental	2	410010	Federal Revenue	410010	410000 - Federal Revenue	410010 - Federal Revenue
Intergovernmental	3	417000	Federal-Grants/Contracts	410010	410000 - Federal Revenue	410010 - Federal Revenue
Intergovernmental	3	417100	Federal Pass Thru Grants	410010	410000 - Federal Revenue	410010 - Federal Revenue
Intergovernmental	3	419000	Federal-Other	410010	410000 - Federal Revenue	410010 - Federal Revenue
Intergovernmental	3	419300	Federal-Crossover Pell	410010	410000 - Federal Revenue	410010 - Federal Revenue
Intergovernmental	3	419500	Federal-Other CF Pr Yr	410010	410000 - Federal Revenue	410010 - Federal Revenue
Intergovernmental	1	420000	Local Revenue	420000	420000 - Local Revenue	-
Intergovernmental	2	420100	Property Taxes	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421000	Current Year Taxes Lane County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421010	Current Year Taxes Linn County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421020	Current Year Taxes Benton County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421030	Current Year Taxes Douglas County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421100	Prior Year Taxes Lane County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421110	Prior Year Taxes Linn County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421120	Prior Year Taxes Benton County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	421130	Prior Year Taxes Douglas County	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422100	Tax Offsets-Severance Taxes Lane Co	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422110	Tax Offsets-Severance Taxes Linn Co	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422120	Tax Offsets-Sev.Taxes Benton Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422130	Tax Offsets-Sev. Taxes Douglas Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422200	Tax Offsets-Timber Taxes Lane Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422210	Tax Offsets-Timber Taxes Linn Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422220	Tax Offsets-Timber Taxes Benton Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	422230	Tax Offsets-Timber Txs. Douglas Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	423000	In Lieu of Taxes	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	425000	PY Foreclosed Land Sales-Lane Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	425010	PY Foreclosed Land Sales-Linn Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	425020	PY Foreclosed Land Sales-Benton Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	3	425030	PY Foreclosed Land Sls.-Douglas Co.	420100	420000 - Local Revenue	420100 - Property Taxes
Intergovernmental	2	427000	Local-Grants/Contracts	427000	420000 - Local Revenue	427000 - Local-Grants/Contracts
Intergovernmental	3	427100	Local-Grants/Contracts	427000	420000 - Local Revenue	427000 - Local-Grants/Contracts
Intergovernmental	2	429000	Local-Other	429000	420000 - Local Revenue	429000 - Local-Other
Intergovernmental	3	429100	Local-Other	429000	420000 - Local Revenue	429000 - Local-Other
Tuition and Fees	1	430100	Tuition	430100	430100 - Tuition	-
Tuition and Fees	2	431000	Credit Tuition	431000	430100 - Tuition	431000 - Credit Tuition
Tuition and Fees	3	431050	Credit Tuition	431000	430100 - Tuition	431000 - Credit Tuition
Tuition and Fees	3	431060	Credit Tuition Surcharge	431000	430100 - Tuition	431000 - Credit Tuition
Tuition and Fees	3	431070	Credit Tuition - Tuition Based	431000	430100 - Tuition	431000 - Credit Tuition
Tuition and Fees	3	431080	Credit Tuition - Self Support	431000	430100 - Tuition	431000 - Credit Tuition

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Tuition and Fees	2	431100	Credit Tuition Discounts	431100	430100 - Tuition	431100 - Credit Tuition Discounts
Tuition and Fees	3	431200	VISA Discount-Credit Classes	431100	430100 - Tuition	431100 - Credit Tuition Discounts
Tuition and Fees	3	431900	Other Discounts/Adj-Cr. Classes	431100	430100 - Tuition	431100 - Credit Tuition Discounts
Tuition and Fees	2	432000	Non-Credit Tuition	432000	430100 - Tuition	432000 - Non-Credit Tuition
Tuition and Fees	3	432100	Non-Credit Tuition	432000	430100 - Tuition	432000 - Non-Credit Tuition
Tuition and Fees	3	432160	Non-Credit Tuition Surcharge	432000	430100 - Tuition	432000 - Non-Credit Tuition
Tuition and Fees	2	432200	Non-Credit Tuition Discounts	432200	430100 - Tuition	432200 - Non-Credit Tuition Discounts
Tuition and Fees	3	432400	Marketing Discounts-NonCr. Classes	432200	430100 - Tuition	432200 - Non-Credit Tuition Discounts
Tuition and Fees	3	432900	Other Discounts/Adj-NonCr. Classes	432200	430100 - Tuition	432200 - Non-Credit Tuition Discounts
Tuition and Fees	2	433000	Other Tuition	433000	430100 - Tuition	433000 - Other Tuition
Tuition and Fees	3	433100	Adult High School	433000	430100 - Tuition	433000 - Other Tuition
Tuition and Fees	3	434000	Alternative Program Revenue	433000	430100 - Tuition	433000 - Other Tuition
Tuition and Fees	2	434200	Other Tuition-Discounts	434200	430100 - Tuition	434200 - Other Tuition-Discounts
Tuition and Fees	3	434300	Comm Svc. Disc.-Alt. Programs	434200	430100 - Tuition	434200 - Other Tuition-Discounts
Tuition and Fees	3	434900	Other Discounts/Adj-Alt Programs	434200	430100 - Tuition	434200 - Other Tuition-Discounts
Tuition and Fees	3	435000	MOUS Staff-Fac Disc	434200	430100 - Tuition	434200 - Other Tuition-Discounts
Tuition and Fees	3	435100	MOUS Student Disc.	434200	430100 - Tuition	434200 - Other Tuition-Discounts
Tuition and Fees	3	435200	Senior Tuition Waiver	434200	430100 - Tuition	434200 - Other Tuition-Discounts
Tuition and Fees	1	440000	Fees	440000	440000 - Fees	-
Tuition and Fees	2	440005	Instructional Fees	440005	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	3	440010	Mandatory Student Fees	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	441000	Mandatory Fees-Student Approved	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	441010	Mandatory Fees-Veteran's Center	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	442000	Mandatory Fees-Gen Class Fee	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	442100	Mandatory Fees-Workshops	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	442200	Mandatory Fees-Field Trips	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	443000	Mandatory Fees-Class Materials	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	444000	Mandatory Fees-Books	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	445000	Mandatory Fees-Space Rental	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	446000	Mandatory Fees-Computers	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	446100	Mandatory Fees-Computer Lab	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	446200	Mandatory Fees-Computer Time	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	446300	Mandatory Fees-Instructional Costs	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	448000	Mandatory Fees-Student M & S	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	449000	Mandatory Fees-Other	440010	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	3	452000	NonMandatory Fee	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	452100	NonMandatory Fees-Workshops	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	452200	NonMandatory Fees-Field Trips	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	453000	NonMandatory Fees-Flight Fees	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	456100	NonMandatory Fees-Computer Lab	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	456200	NonMandatory Fees-Comptr Time	452000	440000 - Fees	440005 - Instructional Fees

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Tuition and Fees	4	458000	NonMandatory Fees-Std Proj Mats	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	4	459000	NonMandatory Fees-Other	452000	440000 - Fees	440005 - Instructional Fees
Tuition and Fees	2	460000	Other Fees & Charges	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	461000	Other Fees & Chgs-Process Fees	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	462000	Other Fees & Chgs-Enforcement Fee	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	463000	Other Fees & Chgs-User Charges	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	463100	Admission Fees	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	463200	Other Fees & Chgs-Facility Rent	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	463300	Other Fees & Chgs-Equipment Rental	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	464000	Other Fees & Chgs-Insurance	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	465000	Other Fee/Chg-Lost/Non Return Item	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	466000	Other Fees & Charges-Miscellaneous	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	467000	Other Fees & Chgs- Finance Chgs	460000	440000 - Fees	460000 - Other Fees & Charges
Tuition and Fees	3	468000	Other Fees & Chgs - Late Pymt Chgs	460000	440000 - Fees	460000 - Other Fees & Charges
Other Sources	1	470100	Other Sources	470100	470100 - Other Sources	-
Other Sources	2	475000	Administrative Cost Recovery	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	475100	Adm Cost Recovery-Loan Funds	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	475300	Adm Cost Recovery-SEOG	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	475400	Adm Cost Recovery-PELL	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	475900	Adm Recovery-Otr Fin Aid Programs	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	476000	Adm Cost Recovery-Auxiliary Fund	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	476200	Adm Recovery-Food Service	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	476300	Adm Recovery - Bookstore	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	476400	Adm Recovery - Spec Rev-Billing	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	476900	Adm Recovery-Other Aux Fd	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Other Sources	3	477000	Indirect Cost Recovery-Grants	475000	470100 - Other Sources	475000 - Administrative Cost Recovery
Net Working Capital	1	470200	Net Working Capital	470200	470200 - Net Working Capital	-
Net Working Capital	2	470500	Net Working Capital	470500	470200 - Net Working Capital	470500 - Net Working Capital
Net Working Capital	3	471000	Net Working Capital-Unrestricted	470500	470200 - Net Working Capital	470500 - Net Working Capital
Net Working Capital	3	472000	Net Working Capital-Adm Restricted	470500	470200 - Net Working Capital	470500 - Net Working Capital
Net Working Capital	3	472100	Net Working Capital-ICP	470500	470200 - Net Working Capital	470500 - Net Working Capital
Net Working Capital	3	473000	Net Working Cap-Legally Restricted	470500	470200 - Net Working Capital	470500 - Net Working Capital
Other Sources	1	480000	Sale of Goods and Services	480000	480000 - Sale of Goods and Services	-
Other Sources	2	480100	Sale of Goods and Services	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480020	Sales	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480030	Sales Returns	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480040	Freight - In	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480110	Sales - Books	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480120	Sales - Books-New	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480130	Sales - Books-Used	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480140	Sales - Books-Consignment	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Other Sources	3	480150	Sales - Books-Other	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480160	Sales - General Mdse	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480170	Sales - General Mdse-New	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480180	Sales - General Mdse-Used	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480190	Sales - Paper	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480200	Sales of Cans	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480210	Sales - Electronics	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480220	Sales - Elect-Hardware	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480230	Sales - Software	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480240	Sales - Elect-Other	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480250	Sales - Soft Goods	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480260	Sales - Food	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480270	Sales - Vending Items	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480280	Sales - Other	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480290	Sales/Svs - Instructional	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480300	Sales/Svs - Non-Instructional	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480301	Sales/Svs - Non-Instructional #2	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480302	Sales/Svs - Non-Instructional #3	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480303	Sales/Svs - Non-Instructional #4	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480304	Sales/Svs - Non-Instructional #5	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480310	LTD Sales	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480320	Parking Permit Sales	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480330	Sales - Imprinted Items	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480410	Refunds - Books	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480420	Refunds - Books - New	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480430	Refunds - Books - Used	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480440	Refunds - Books - Consignments	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480450	Refunds - Genl Mdse - New	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480460	Refunds - Paper	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480470	Refunds - Electronics	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480480	Refunds - Elect - Hardware	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480490	Refunds - Software	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480500	Refunds - Elect - Other	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480510	Refunds - Soft Goods	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480520	Refunds - Food	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480530	Refunds - Vending Items	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480540	Refunds - Other	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480550	Refunds - LTD Sales	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	3	480560	Refunds - Imprinted Items	480100	480000 - Sale of Goods and Services	480100 - Sale of Goods and Services
Other Sources	1	490000	Interest Income	490000	490000 - Interest Income	-
Other Sources	2	491000	Interest Income	491000	490000 - Interest Income	491000 - Interest Income

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Other Sources	3	191960	Interest Income-Arapahoe Bk	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491900	Interest Income	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491910	Interest Income-Lane Co	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491920	Interest Income-Linn Co	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491930	Interest Income-Benton Co	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491940	Interest Income-Douglas Co	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491950	Interest Income - Other	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491960	Interest Income - Arapahoe Bk	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491970	Interest Inc - Perkins payments	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491980	Interest Inc - Perkins Cancellation	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	3	491990	Interest Inc - Perkins Assigned	491000	490000 - Interest Income	491000 - Interest Income
Other Sources	1	494000	Other Revenue	494000	494000 - Other Revenue	-
Other Sources	2	494010	Other Revenue	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	494300	Sale of Equipment	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	494400	Sale of Other Assets	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	495100	Other Investment Income	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	495200	Gifts & Donations	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	495210	Revenue from Foundation	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497000	LCC In-Kind Match	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497100	Non LCC Cash Match	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497200	Non LCC In-Kind Match	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497300	Other Grants/Contracts	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497400	Foreign Grants/Contracts	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497500	Undetermined Grants/Contracts	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497600	Reserved Grants/Contracts	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	497700	Alternative Loan Prog- Fin Aid Only	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498000	Miscellaneous Revenue	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498001	Miscellaneous Revenue-Contra	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498005	Other Income ECSI 32	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498010	Vendor Refunds	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498100	Insurance Proceeds	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498200	Cash Long/Short	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498300	Financing Proceeds	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498700	Bad Debt Recovery	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498800	Miscellaneous Receipts Contra	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498900	Perkins Principal Payments - Memo	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498910	Perkins Prin/Int Cancellation Memo	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498920	Perkins Principal Assigned	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	498930	Perkins Princ Canceled Reimburse 33	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	499000	Revenue Allocations	494010	494000 - Other Revenue	494010 - Other Revenue
Other Sources	3	499200	Prior Year Transfer In	494010	494000 - Other Revenue	494010 - Other Revenue

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Other Sources	3	499300	Prior Year Transfer In Contra	494010	494000 - Other Revenue	494010 - Other Revenue
Transfer In	1	499990	Transfer In	499990	499990 - Transfer In	-
Transfer In	2	910100	Transfer of Funds Contra Forward	910100	499990 - Transfer In	910100 - Transfer of Funds Contra Forward
Transfer In	3	910110	Transfer of Funds Contra Forward	910100	499990 - Transfer In	910100 - Transfer of Funds Contra Forward
Transfer In	2	910200	Transfer In	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911100	Transfer In From General Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911110	Transfer In Fm Gen Fund-Intrnatl St	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911200	Transfer In Fm Internal Svs Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911300	Transfer In Fm Debt Service Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911400	Transfer In Fm Capital Proj Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911500	Transfer In Fm Financial Aid Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911600	Transfer In Fm Enterprise Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911800	Transfer In Fm Special Rev Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	3	911900	Transfer In Fm Endowment Fund	910200	499990 - Transfer In	910200 - Transfer In
Transfer In	2	921000	Intra-Fund Transfer In	921000	499990 - Transfer In	921000 - Intra-Fund Transfer In
Transfer In	3	921100	Intra-Fund Transfer In	921000	499990 - Transfer In	921000 - Intra-Fund Transfer In
Transfer In	3	921900	Intra-Fund Transfer In Fund 9	921000	499990 - Transfer In	921000 - Intra-Fund Transfer In
Personnel Services	1	500100	Salaries	500100	500100 - Salaries	-
Personnel Services	2	500110	Payroll Contra Forward	500110	500100 - Salaries	500110 - Payroll Contra Forward
Personnel Services	3	500111	Payroll Contra Forward	500110	500100 - Salaries	500110 - Payroll Contra Forward
Personnel Services	2	510000	Administrators	510000	500100 - Salaries	510000 - Administrators
Personnel Services	3	510200	Administrators Salaries	510000	500100 - Salaries	510000 - Administrators
Personnel Services	3	510250	Administrators Other	510000	500100 - Salaries	510000 - Administrators
Personnel Services	3	510300	Administrative Support	510000	500100 - Salaries	510000 - Administrators
Personnel Services	3	511000	Administrative Support O/T	510000	500100 - Salaries	510000 - Administrators
Personnel Services	2	520000	Classified	520000	500100 - Salaries	520000 - Classified
Personnel Services	3	520300	Classified Unit Employees	520000	500100 - Salaries	520000 - Classified
Personnel Services	3	521000	Classified Unit Emp Overtime	520000	500100 - Salaries	520000 - Classified
Personnel Services	3	521500	Classified Unit Emp - SNI	520000	500100 - Salaries	520000 - Classified
Personnel Services	3	522500	Classified Inter Dept Svs Credits	520000	500100 - Salaries	520000 - Classified
Personnel Services	2	530000	Classified Non-Unit Employees	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530400	Classified Non-Unit Employees	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530405	Classified Non-Unit Empl-Tuit Based	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530410	Classified Non-Unit Employees - 10%	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530411	Classified Non-Unit Empl-Enr Enh	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530700	Classified Non-Unit Inst Aides	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530705	Clssfd Non-Unit Inst Aides-TuitBase	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	530710	Clssfd Non-Unit Inst Aides-Enr Enh	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	531000	Classified Non-Unit Overtime	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	3	532600	Classified Non-Unit Substitute	530000	500100 - Salaries	530000 - Classified Non-Unit Employees
Personnel Services	2	540000	Faculty	540000	500100 - Salaries	540000 - Faculty

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Personnel Services	3	540500	Faculty Unit Employees	540000	500100 - Salaries	540000 - Faculty
Personnel Services	3	540800	Faculty Unit Emp Overload	540000	500100 - Salaries	540000 - Faculty
Personnel Services	3	540805	Faculty Unit Emp Overload-Tuit Base	540000	500100 - Salaries	540000 - Faculty
Personnel Services	3	540810	Faculty Unit Emp Overload-Enr Enh	540000	500100 - Salaries	540000 - Faculty
Personnel Services	3	541500	Faculty Unit Employee - SNI	540000	500100 - Salaries	540000 - Faculty
Personnel Services	2	550000	P/T Credit Instructors	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	3	550600	P/T Credit Instructors	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	3	550601	P/T Credit Instr-Vacancy Backfill	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	3	550605	P/T Credit Instructor-Tuition Base	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	3	550610	P/T Credit Instr-Enrollment Enhance	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	3	552400	Medical Practitioner Wages	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	3	552600	P/T Credit Sub Instructor	550000	500100 - Salaries	550000 - P/T Credit Instructors
Personnel Services	2	560000	Noncredit Instructors	560000	500100 - Salaries	560000 - Noncredit Instructors
Personnel Services	3	560600	Noncredit Instructors	560000	500100 - Salaries	560000 - Noncredit Instructors
Personnel Services	3	560605	P/T Noncredit Instrctr-Tuition Base	560000	500100 - Salaries	560000 - Noncredit Instructors
Personnel Services	3	560610	P/T Noncredit Instr-Enrlmnt Enhanc	560000	500100 - Salaries	560000 - Noncredit Instructors
Personnel Services	3	560615	P/T Noncredit Instructors - 15%	560000	500100 - Salaries	560000 - Noncredit Instructors
Personnel Services	3	561300	Part Time Noncredit Coordinator	560000	500100 - Salaries	560000 - Noncredit Instructors
Personnel Services	2	570000	Other Compensation	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	570100	Student Employees	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571300	Literacy	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571400	On-Campus College Work Study	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571500	Off-Campus Community Service	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571600	On-Campus Community Service	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571700	Off-Campus College Work Study	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571800	COCO Check Replacement	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	3	571900	Internet/Phone Stipend	570000	500100 - Salaries	570000 - Other Compensation
Personnel Services	1	590000	Fringe Benefits	590000	590000 - Fringe Benefits	-
Personnel Services	2	590009	OPE Contra Allocated	590009	590000 - Fringe Benefits	590009 - OPE Contra Allocated
Personnel Services	3	591000	OPE Contra Allocated	590009	590000 - Fringe Benefits	590009 - OPE Contra Allocated
Personnel Services	2	590010	Other Payroll Expense	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	590100	OPE Contra Forward	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	591900	OPE Allocated	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	592100	FICA-Social Security	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	592200	FICA-Medicare	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	592300	PERS	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	592310	PERS - Earnings Adjustment	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	592500	Workers Compensation	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	592600	Unemployment	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	593400	Staff Life Insurance	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	593500	Full-time Mgrs Other Ins Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Personnel Services	3	593600	F/T Classified Other Ins Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	593700	F/T Faculty Other Ins Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	593800	P/T Classified Other Ins Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	593900	P/T Faculty Other Ins Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594000	Staff Other Insurance Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594100	Tuition Waiver-Administrators	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594200	Tuition Waiver-Admin/Family	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594210	Standby Tuition Waiver-Admin	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594300	Tuition Waiver-Classified	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594310	Standby Tuition Waiver-Classified	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594500	Tuition Waiver-Contra Faculty	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594510	Standby Tuition Waiver- Faculty	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	594900	Tuition Waiver-Other Employees	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	595000	Early Retirement	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	595100	Management Retirement Pay	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	595200	Management Retirement Ins	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	595300	Faculty Retirement Pay	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	595400	Faculty Retirement Insurance	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	596000	Other Benefits	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	596100	Employee Meals	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	596300	Annuities-Insurance Residue	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	596400	President's Expense Allowance	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Personnel Services	3	596500	Classified BU Benefit Stipend	590010	590000 - Fringe Benefits	590010 - Other Payroll Expense
Materials and Services	1	600100	Materials and Services	600100	600100 - Materials and Services	-
Materials and Services	2	610000	Operational Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610100	Oper Supplies Contra Forward	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610200	General Materials & Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610300	Advertising	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610400	Audio Visual Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610500	Books & Publications	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610600	Class Activities	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610700	Cleaning Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610800	Costumes	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	610900	Data Processing	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611000	Dishes	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611100	Office Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611200	Paper Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611250	Catering	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611300	Postage	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611350	Uniforms	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611400	Inter-Dept Service Credits	610000	600100 - Materials and Services	610000 - Operational Supplies

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	611500	Operating Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611550	Instructional Supplies	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611600	Equipment below \$10000	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611650	Computers	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611675	Computer Software	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611700	Printing-Off Campus	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611750	Copier Charges-Off Campus	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611800	Production Expense	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611900	Technical Props	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	3	611950	Royalties/Rent of Materials	610000	600100 - Materials and Services	610000 - Operational Supplies
Materials and Services	2	612000	M&S from Lane Internal Service Fund	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	3	612100	M&S from Lane Printing & Graphics	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	3	612200	Copier Charges from Lane P&G	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	3	612300	M&S from Lane Warehouse	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	3	612400	M&S from Lane Telephone Services	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	3	612500	M&S from Coast Properties	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	3	612600	M&S from Motor Pool	612000	600100 - Materials and Services	612000 - M&S from Lane Internal Service Fu
Materials and Services	2	613800	Staff Development	613800	600100 - Materials and Services	613800 - Staff Development
Materials and Services	3	613900	Staff Development	613800	600100 - Materials and Services	613800 - Staff Development
Materials and Services	2	614000	Staff Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614200	Routine Staff Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614300	Visa Staff Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614400	Job Currency	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614450	Professional Development	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614500	Personal Development	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614700	Student Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	614800	Recruitment Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	615000	Client Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	615100	Volunteer Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	615200	Volunteer Meals	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	615400	Grant Local Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	615500	Grant LD Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	3	615600	Grants Travel	614000	600100 - Materials and Services	614000 - Staff Travel
Materials and Services	2	615700	Maintenance & Repair	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	615800	Maintenance & Repair-Parts	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	615900	Maintenance & Repair-Labor	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616000	Maintenance & Repair-Equipment	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616100	Maintenance Contracts-Equipment	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616200	Maintenance Contracts-Computer	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616300	Maintenance Contracts-Software	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616400	Maintenance & Repair-Building	615700	600100 - Materials and Services	615700 - Maintenance & Repair

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	616500	Laundry & Cleaning	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616600	Aircraft Engine Overhaul	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	3	616700	Maintenance & Repair-Other	615700	600100 - Materials and Services	615700 - Maintenance & Repair
Materials and Services	2	616740	Inter-Dept Service Credits	616740	600100 - Materials and Services	616740 - Inter-Dept Service Credits
Materials and Services	3	616750	Inter-Dept Service Credits	616740	600100 - Materials and Services	616740 - Inter-Dept Service Credits
Materials and Services	2	616800	Fees & Dues	616800	600100 - Materials and Services	616800 - Fees & Dues
Materials and Services	3	616900	Institutional Fees & Dues	616800	600100 - Materials and Services	616800 - Fees & Dues
Materials and Services	3	617000	Individual Fees & Dues	616800	600100 - Materials and Services	616800 - Fees & Dues
Materials and Services	3	618300	National Organization Fees & Dues	616800	600100 - Materials and Services	616800 - Fees & Dues
Materials and Services	2	617500	Outside Services	617500	600100 - Materials and Services	617500 - Outside Services
Materials and Services	3	617600	Outside Services-1099 Subject	617500	600100 - Materials and Services	617500 - Outside Services
Materials and Services	3	617700	Volunteer Stipends	617500	600100 - Materials and Services	617500 - Outside Services
Materials and Services	2	617900	Consultants	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	3	617910	Research Studies	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	3	618000	Architect/Engineering Services	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	3	618100	Outside Trades/Building Services	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	3	618200	Direct Contract Instruction	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	3	618400	Legal Services	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	3	618500	Accounting & Auditing Services	617900	600100 - Materials and Services	617900 - Consultants
Materials and Services	2	618700	Sub-contractor Payment	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618710	Sub-contractor Payment	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618720	Sub-contractor Personnel Services	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618725	Sub-contractor OPE	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618730	Sub-contractor Supplies	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618735	Sub-contractor Travel	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618740	Sub-contractor Contractual	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618745	Sub-contractor Miscellaneous	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	3	618750	Sub-contractor Equipment	618700	600100 - Materials and Services	618700 - Sub-contractor Payment
Materials and Services	2	618800	Indirect Charges	618800	600100 - Materials and Services	618800 - Indirect Charges
Materials and Services	3	618810	Indirect Charges - Grants	618800	600100 - Materials and Services	618800 - Indirect Charges
Materials and Services	3	618820	Indirect Charges-Manual - Grants	618800	600100 - Materials and Services	618800 - Indirect Charges
Materials and Services	2	619000	Rents and Leases	619000	600100 - Materials and Services	619000 - Rents and Leases
Materials and Services	3	619010	Rents/Leases Contra Forward	619000	600100 - Materials and Services	619000 - Rents and Leases
Materials and Services	3	619100	Equipment Rental & Lease	619000	600100 - Materials and Services	619000 - Rents and Leases
Materials and Services	3	619150	Building Rental & Lease	619000	600100 - Materials and Services	619000 - Rents and Leases
Materials and Services	2	619200	Utilities and Communications	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	619300	Telephone	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	619400	Electricity	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	619500	Water	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	619600	Garbage	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	619700	Petroleum Products	619200	600100 - Materials and Services	619200 - Utilities and Communications

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	619800	Heating Oil	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	619900	Aircraft Fuel	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	620000	Natural Gas	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	3	620100	Utilities	619200	600100 - Materials and Services	619200 - Utilities and Communications
Materials and Services	2	620150	Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	620200	Insurance Credits	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	620300	Insurance Credits-Liability	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	620600	Aircraft Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	620700	Childcare Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	620800	Insurance Agent's Fee	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	620900	General Property Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	621000	General Liability Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	621100	Sports Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	621200	International Student Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	3	621210	Volunteers Insurance	620150	600100 - Materials and Services	620150 - Insurance
Materials and Services	2	621400	Miscellaneous	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	618600	Election Costs	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	618610	Public Relations Expenditures	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	621500	Hold for Allocation	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	621600	Principal Repayment-Debt Service	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	621700	Interest Expense - Debt Service	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	621800	Interest Expense	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	621900	Annual VISA Fee	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	621950	Awards/Recognitions	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622000	Sr Citizen Credit Tuition	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622100	Sr Citizen NonCredit Tuition	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622200	Volunteer Recognition	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622210	Volunteer Tuition	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622220	Volunteer Physicals	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622230	Volunteer Meeting Space	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622240	Donor Recognition	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622250	Donations	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622500	Acct Adjustment-Small Balance	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622600	Acct Adjustment-Bankruptcy	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622800	Legal Settlement	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622810	CE Gift Certificate Redemption	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622820	Partial CE Tuition and Fee Credit	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622900	Other Miscellaneous Expense	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	622910	Misc Grant Encum Adj	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	623140	Underwriting Tradeouts	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	624400	Depreciation Expense	621400	600100 - Materials and Services	621400 - Miscellaneous

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	624700	Special Projects Reserve	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	3	624800	Contingency	621400	600100 - Materials and Services	621400 - Miscellaneous
Materials and Services	2	622301	Provision for Bad Debt Adjustment	622301	600100 - Materials and Services	622301 - Provision for Bad Debt Adjustment
Materials and Services	3	622300	Provision for Bad Debt Adjust	622301	600100 - Materials and Services	622301 - Provision for Bad Debt Adjustment
Materials and Services	3	622302	Bad Debt Adjustment	622301	600100 - Materials and Services	622301 - Provision for Bad Debt Adjustment
Materials and Services	2	623000	Indirect Cost Recovery	623000	600100 - Materials and Services	623000 - Indirect Cost Recovery
Materials and Services	3	623100	Indirect Cost Recovered	623000	600100 - Materials and Services	623000 - Indirect Cost Recovery
Materials and Services	3	623101	Indirect Cost Recovered-SEOG	623000	600100 - Materials and Services	623000 - Indirect Cost Recovery
Materials and Services	3	623102	Indirect Cost Recoverd-Perkins 34.1	623000	600100 - Materials and Services	623000 - Indirect Cost Recovery
Materials and Services	3	623103	Indirect Cost Recovered-CWS	623000	600100 - Materials and Services	623000 - Indirect Cost Recovery
Materials and Services	3	623110	Indirect Cost Contra	623000	600100 - Materials and Services	623000 - Indirect Cost Recovery
Materials and Services	2	623115	In-Kind Support	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	3	623120	LCC In-Kind Support	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	3	623121	LCC In-Kind -- Salary	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	3	623122	LCC In-Kind -- OPE	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	3	623123	LCC In-Kind -- M & S	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	3	623125	LCC In-Kind Unrecovered Indirect	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	3	623130	Non-LCC In-Kind Support	623115	600100 - Materials and Services	623115 - In-Kind Support
Materials and Services	1	630000	Financial Aid	630000	630000 - Financial Aid	-
Materials and Services	2	630010	Financial Aid	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	630100	Student Aid Contra Forward	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635100	Prin Assigned-US Government	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635200	Int Assigned-US Government	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635300	Prior Year Recoveries	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635400	Collection Costs - line 34.2	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635500	Collection Cost Interest-do not use	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635600	Litigation Costs - line 34.2	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	3	635700	Litigation Cost-Interest-do not use	630010	630000 - Financial Aid	630010 - Financial Aid
Materials and Services	2	630201	Student Aid-Grant/Scholar/Part Sup	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630200	Institutional Grants/Scholar	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630300	General Fund Grants/Scholar	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630310	Tuition Waiver - ASLCC	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630320	Athletic Talent Grant	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630330	Performing Arts Talent Grant	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630340	International Scholarship	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630350	Institutional Grant	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630360	Forensics Talent Grant	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630370	Nursing Scholarship	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630380	Phi Theta Kappa Scholarship	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630400	Std Fee Funded Grants/Scholar	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630500	Federal Grants	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	630550	Federal Crossover Pell Grant	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630600	State Grants	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630700	Return Funds - State Grants	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630800	Other Grants & Scholarships	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630900	LCC Foundation Grants/Schol	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630910	Wayne Shields Voc Ed	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630920	Wayne Shields High School	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630930	Foundation Scholarships	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630940	Forest Endowed Scholarship	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630950	Proficiency Grant	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	630960	Diversity Scholarship	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631000	Return Funds-Other Grants/Scholar	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631100	Manual Other Scholarships	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631200	Participant Support-Fin Aid System	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631300	Participant Books/Supplies-FA Sys	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631400	Participant Travel-Fin Aid System	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631500	Participant Child Care	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631600	Other Participant Expenses	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631610	Other Participant Expenses-IS	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631620	Other Participant Expenses-RS	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631700	Participant Support-Non FA System	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631800	Participant Books/Supplies-Non FA	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	3	631900	Participant Travel-Non FA System	630201	630000 - Financial Aid	630201 - Student Aid-Grant/Scholar/Part Sup
Materials and Services	2	632001	Student Aid Loans	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632000	Institutional Loans	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632100	Federal Loans	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632120	Federal Loans-Subsidized	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632150	Federal Loans-Unsubsidized	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632160	PLUS Loans	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632165	PLUS Loans - Parent Disbursal	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632170	Federal Loan Funds Returned	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632200	Other Loans	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632205	Alternative Loan Program - Loans	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632300	Loan Repayments - Memo	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632305	Alternative Loan Prog- Loans Return	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632400	P/I Canc-Teach/Military Pr 7/72 L35	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632500	Int Canc-Teach/Mil Pr - do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632600	P/I Canc-Teachng Certain Subject 36	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632700	Int Canc-Teach Certn Sub-do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632800	P/I Canc-Teaching-Other - line 37	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	632900	Int Canc-Teachng-Other - do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	633000	P/I Canc-Military Srvs Afr 7/72 38	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633100	Int Can-Mil Srv Afr 7/72-do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633200	P/I Canc-Volunteer Svc - Line 39	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633300	Int Canc-Volunteer Svc - do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633400	P/I Canceled-Law enforce - Line 40	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633500	Interest Canc-Law - do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633600	P/I Canc-Child/Early Interventn L41	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633700	Int Canc-Chld/Erly Inter-do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633800	P/I Canc-Nurse/Medical Tech-line 42	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	633900	Int Can-Nurse/Medcl Tech-do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634000	Principal Cancelltn-Death - line 49	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634100	Int Cancellation-Death - do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634200	P/I Cancellation-Disability-line 49	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634300	Int Cancelltn-Disability-do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634400	P/I Cancellation-Bankruptcy line 51	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634500	Intrst Canc-Bankruptcy- do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634600	P/I Cancellation-Other Cost-line 55	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	634700	Int Cancellation-Other - do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	654510	Cost of P/I Assigned to US -line 53	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	654515	Int Canc - Assignd to US-do not use	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	3	654550	Other Loss-Perkins Loans - Line 55	632001	630000 - Financial Aid	632001 - Student Aid Loans
Materials and Services	1	640000	Goods For Resale	640000	640000 - Goods For Resale	-
Materials and Services	2	640010	Goods For Resale	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640050	Purchases	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640100	Resale-Books	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640110	Resale-Books-New	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640120	Resale-Books-Used	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640130	Resale-Books-Consignment	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640140	Resale-General Mdse	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640150	Resale-General Mdse-New	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640160	Resale-General Mdse-Other	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640170	Resale-Paper	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640180	Resale - Electronics	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640190	Resale - Software	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640200	Resale - Electronics-Other	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640210	Resale - Soft Goods	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640220	Resale - Food	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640230	Resale - Vending Items	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640240	Resale - Other Items	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640250	Warehouse Purchases	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640260	LTD Purchases	640010	640000 - Goods For Resale	640010 - Goods For Resale

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Materials and Services	3	640270	Parking Validations-Students	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640280	Parking Validations-LCC	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640290	Miscellaneous Purchases	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	3	640300	Resale - Imprinted Items	640010	640000 - Goods For Resale	640010 - Goods For Resale
Materials and Services	2	641000	Freight In	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641020	Freight	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641110	Freight In-Books-New	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641120	Freight In-Books-Used	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641130	Freight In-Books-Consignment	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641150	Freight In-Gen Mdse-New	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641170	Freight In-Paper	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641180	Freight In-Electronics	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641190	Freight In-Software	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641200	Freight In-Computer Supply	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641210	Freight In-Soft Goods	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641220	Freight In-Food	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641230	Freight In-Other Items	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641240	Freight In-Other Items	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641250	Freight - Online Sales	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641290	Miscellaneous Freight	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	3	641300	Freight In - Imprinted Items	641000	640000 - Goods For Resale	641000 - Freight In
Materials and Services	2	642000	Purchase Returns	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642020	Purchases	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642030	Purchase Returns	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642110	Purchase Returns-Books-News	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642120	Purchase Returns-Books-Used	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642130	Purchase Returns-Consignment	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642150	Purchase Returns-Gen Mdse-New	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642170	Purchase Returns-Paper	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642180	Purchase Returns-Electronics	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642190	Purchase Returns-Software	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642195	Purchase Returns-Supplies	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642200	Purchase Returns-Supplies	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642210	Purchase Returns-Soft Goods	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642220	Purchase Returns-Food	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642230	Purchase Returns-Other	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642290	Purchase Returns-Miscellaneous	642000	640000 - Goods For Resale	642000 - Purchase Returns
Materials and Services	3	642300	Purchase Returns-Imprinted Items	642000	640000 - Goods For Resale	642000 - Purchase Returns
Capital Outlay	1	700010	Capital Outlay	700010	700010 - Capital Outlay	-
Capital Outlay	2	700100	Capital Outlay Contra Forward	700100	700010 - Capital Outlay	700100 - Capital Outlay Contra Forward
Capital Outlay	3	700101	Capital Outlay Contra Forward	700100	700010 - Capital Outlay	700100 - Capital Outlay Contra Forward

Level Key 1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Capital Outlay	1	710000	Land and Buildings	710000	710000 - Land and Buildings	-
Capital Outlay	2	710010	Land	710010	710000 - Land and Buildings	710010 - Land
Capital Outlay	3	711000	Land Acquisition	710010	710000 - Land and Buildings	710010 - Land
Capital Outlay	3	712000	Land Improvements	710010	710000 - Land and Buildings	710010 - Land
Capital Outlay	3	713000	Land Remodel	710010	710000 - Land and Buildings	710010 - Land
Capital Outlay	2	720000	Building	720000	710000 - Land and Buildings	720000 - Building
Capital Outlay	3	721000	Building Purchase	720000	710000 - Land and Buildings	720000 - Building
Capital Outlay	3	722000	Building Construction	720000	710000 - Land and Buildings	720000 - Building
Capital Outlay	3	723000	Building Remodel	720000	710000 - Land and Buildings	720000 - Building
Capital Outlay	1	730000	Equipment	730000	730000 - Equipment	-
Capital Outlay	2	730010	Equipment	730010	730000 - Equipment	730010 - Equipment
Capital Outlay	3	737200	Capital Outlay >= \$10000	730010	730000 - Equipment	730010 - Equipment
Capital Outlay	3	737300	Equipment Replacement	730010	730000 - Equipment	730010 - Equipment
Capital Outlay	3	737400	Capital Outlay Contra	730010	730000 - Equipment	730010 - Equipment
Capital Outlay	2	740000	Computer Software	740000	730000 - Equipment	740000 - Computer Software
Capital Outlay	3	747400	Software >=\$10000	740000	730000 - Equipment	740000 - Computer Software
Capital Outlay	2	750000	Library	750000	730000 - Equipment	750000 - Library
Capital Outlay	3	757500	Library Books - General	750000	730000 - Equipment	750000 - Library
Capital Outlay	3	757600	Library Periodicals	750000	730000 - Equipment	750000 - Library
Capital Outlay	3	757700	Library Books - Continuations	750000	730000 - Equipment	750000 - Library
Transfer Out	1	780000	Transfer Out	780000	780000 - Transfer Out	-
Transfer Out	2	912000	Transfer Out	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912100	Transfer Out to General Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912200	Transfer Out to Internal Svs Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912300	Transfer Out to Debt Service Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912400	Transfer Out to Capital Proj Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912500	Transfer Out to Financial Aid Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912600	Transfer Out to Enterprise Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912800	Transfer Out to Special Rev Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	3	912900	Transfer Out to Endowment Fund	912000	780000 - Transfer Out	912000 - Transfer Out
Transfer Out	2	922000	Intra-Fund Transfer Out	922000	780000 - Transfer Out	922000 - Intra-Fund Transfer Out
Transfer Out	3	922100	Intra-Fund Transfer Out	922000	780000 - Transfer Out	922000 - Intra-Fund Transfer Out
Transfer Out	3	922900	Intra-Fund Transfer Out Fund 9	922000	780000 - Transfer Out	922000 - Intra-Fund Transfer Out
Contingency	1	800000	Contingency	800000	800000 - Contingency	-
Contingency	2	800100	Unappropriated Ending Fund Balance	800100	800000 - Contingency	800100 - Unappropriated Ending Fund Balance
Contingency	2	800200	Reserves	800200	800000 - Contingency	800200 - Reserves
Contingency	2	800300	Contingency	800300	800000 - Contingency	800300 - Contingency
Contingency	3	800310	EZ Contingency	800310	800000 - Contingency	800300 - Contingency
Contingency	3	800320	Administrative Contingency	800320	800000 - Contingency	800300 - Contingency
Contingency	3	800330	Provision for Restricted Carryover	800330	800000 - Contingency	800300 - Contingency
Contingency	3	800340	Contingency	800340	800000 - Contingency	800300 - Contingency

Level Key **1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account**

Description 2	Level	Acct Code	Acct Desc	Bgt Acct	Account Rollup 1	Acct Rollup 2
Transfers	1	900100	Transfer	900100	900100 - Transfer	-
Fund Additions	1	930100	Fund Additions	930100	930100 - Fund Additions	-
Fund Additions	2	931000	Fund Additions	931000	930100 - Fund Additions	931000 - Fund Additions
Fund Additions	3	931100	Fund Additions	931000	930100 - Fund Additions	931000 - Fund Additions
Fund Deductions	1	950100	Fund Deductions	950100	950100 - Fund Deductions	-
Fund Deductions	2	951000	Fund Deductions	951000	950100 - Fund Deductions	951000 - Fund Deductions
Fund Deductions	3	951100	Fund Deductions	951000	950100 - Fund Deductions	951000 - Fund Deductions