

ID	Description
1110	Contract Instructors
1112	Contract Extension-Instructors
1116	Sub Instructors - Long Term
1190	Sabbaticals - Instructional
1210	Academic Management
1220	Contract Librarians
1222	Contract Extension - Librarian
1226	Sub Librarians - Long Term
1230	Contract Counselors
1232	Contract Extension-Counselors
1236	Sub Counselors - Long Term
1240	Nursing Personnel
1241	DO NOT USE
1242	Contract Extension - Nursing
1246	Sub Nursing - Long Term
1250	Contract Coordinator
1252	Contract Extension-Coordinator
1256	Sub Coordinators - Long Term
1260	Physicians/Psychiatrists/Psych
1262	Contract Ext-Physicians/Psych
1266	Sub Physicians/Psychiatrist-LT
1270	Child Development Teachers
1280	Contract - Reassigned Time
1282	Contract Ext - Reassigned Time
1286	Sub Instr LT - Reassigned Time
1290	Sabbaticals-Non-Instructional
1310	Part-Time Instructors
1311	Sub Instructors,Short Term
1313	Beyond Contract-Instructors
1314	Int/Sum-Beyond Contract
1315	Int/Sum-Instructors,Part-Time
1390	Instructional Banked LHE
1410	Part-Time Academic Management
1420	Part-Time Librarians
1421	Sub Librarians,Short Term
1423	Beyond Contract-Librarians
1424	Int/Sum Beyond Contr-Librarian
1425	Int/Sum-Librarians, Part-Time
1430	Part-Time Counselors
1431	Sub Counselors, Short Term
1433	Beyond Contract - Counselors
1434	Int/Sum Beyond Contr-Counselor
1435	Int/Sum - Counselors,Part-Time
1440	Part-Time Nursing
1441	Sub Nurses, Short Term
1443	Beyond Contract - Nursing
1444	Int/Sum Beyond Contr-Nursing
1445	Int/Sum - Nursing, Part-Time
1450	Part-Time Coordinators
1451	Sub Coordinators, Short Term
1453	Beyond Contract - Coordinators
1454	Int/Sum Beyond Contr-Coordinat
1455	Int/Sum - Coordinators, PT
1460	Part-Time Physicians/Psych
1461	Sub Physicians/Psych, ST
1463	Beyond Contr-Physicians/Psych

ID	Description
1464	Int/Sum Beyond Contr-Physician
1465	Inst/Sum-Physicians/Psych, PT
1470	Part-Time Child Dev Teachers
1471	Sub Child Dev Teachr-Shortterm
1480	Part-Time Reassigned Time
1481	Sub Instr-Reassigned Time,ST
1483	Beyond Contr - Reassigned Time
1484	Int/Sum Beynd Contr-Reassigned
1485	Int/Sum - Reassigned Time, PT
1490	Non-Instructional Banked LHE
2110	Classified Management
2120	Confidential Employees
2130	Classified Employees
2210	Inst Assistants - Full-Time
2310	Classified Employees - Ongoing
2320	Classified Employees - Hourly
2330	Trustees Salaries
2340	Student Assistants - Hourly
2341	Student Assistants - Com Svc
2350	Overtime - Classified Employee
2410	Inst Assistant - Ongoing
2420	Inst Assistant - Hourly
2430	DO NOT USE
2440	Instructional Assciates
2450	Overtime - Inst Classified
3100	STRS
3111	STRS - Instructional
3115	STRS - Non-Instructional
3200	PERS
3211	PERS - Instructional
3215	PERS - Non-Instructional
3310	OASDHI
3311	OASDHI - Instructional
3315	OASDHI - Non-Instructional
3320	Medicare
3321	Medicare - Instructional
3325	Medicare - Non-Instructional
3330	PARS
3331	PARS - Instructional
3335	PARS - Non-Instructional
3410	Health & Welfare
3411	H & W - Instructional
3415	H & W - Non-Instructional
3420	Health & Welfare - Retirees
3421	H & W - Retirees Instructional
3425	H & W - Retirees Non-Instruct
3430	Health & Welfare -Retiree Fund
3431	H & W - Retiree Fund Inst
3435	H & W - Retiree Fund Non-Inst
3440	Health & Welfare - ARC
3441	H & W - ARC Instructional
3445	H & W - ARC Non-Instructional
3500	SUI
3511	SUI - Instructional
3515	SUI - Non-Instructional
3600	Workers' Compensation

ID	Description
3611	WCI - Instructional
3615	WCI - Non-Instructional
3900	Other Benefits
3911	Other Benefits - Instructional
3915	Other Benefits - Non-Instruct
4000	Foundation Budget Use Only
4110	Purchases - Faculty Textbooks
4111	Purchases - New Books
4112	Purchases - Used Books
4113	Purchases - Supplies
4114	Purchases - Soft Goods
4115	Purchases - Candy
4116	Purchases - Taxable Cap & Gown
4117	Purchases - Taxable
4118	Purchases - Nontaxable
4119	Purchases - Other
4120	Discounts Earned
4130	Freight Expense
4140	Returns and Allowances
4210	Books, Mags & Subscrip-Non-Lib
4310	Instructional Supplies
4320	Instructional Software
4510	Gasoline
4520	Repair & Replacement Parts
4610	Non-Instructional Supplies
4620	Non-Instructional Software
4710	Food and Food Service Supplies
5100	Contracted Services
5210	Conference Expenses
5215	Online Training Courses
5220	Mileage/Parking Expenses
5230	District In-Service Activities
5235	District Business/Sponsorships
5240	Applicant Travel Reimbursement
5300	Inst Dues & Memberships
5410	All Risk/Athletic Insurance
5420	Malpractice Insurance
5430	Prop, Liab, Boiler & Machine
5440	Property & Liability Self-Ins
5450	Excess Workers' Comp Insurance
5460	Self Insurance Claims
5470	Workers Compensation Insurance
5505	Communications Maintenance
5510	Contracted Custodial Services
5515	Electricity
5520	Gas (Heat)
5525	Hazardous Materials Removal
5530	Landscaping
5535	Laundry & Dry Cleaning Service
5540	Mobile Phones
5545	Other Housekeeping Services
5550	Security Systems & Services
5555	Telecommunication Circuits
5560	Telephone & Pager Services
5565	Trash Disposal
5570	Water

ID	Description
5605	Contracted Repair Services
5610	Lease Agreement - Equipment
5611	Lease Agreement - Facility
5612	Lease Agreement - Other
5620	Leasehold Improvements
5630	Maint Contract - Office Equip
5631	Maint Contract - Other Equip
5632	Maint Contract-Data Processing
5640	Maint/Oper Service Agreements
5650	Rental - Facility (Short-term)
5651	Rental - Other (Short-term)
5652	Rental-Equipment (Short-term)
5660	Software Support Service
5665	Software Support Service-Fixed
5700	Legal Expenses
5705	Audit
5710	Election
5715	Public Agencies' Assess & Fees
5800	Advertising
5805	Awards & Incentives
5809	Bad Debts Expense
5810	Bank/Credit Card Use Fees
5815	Class Schedules/Printing
5820	Community/Public Relations
5825	Copyrights/Royalties Expenses
5830	Courier/Delivery Services
5835	Depreciation Expense
5839	Donated Capital Assets
5840	Drinking Water Service
5845	Excess/Copies Useage
5850	Fingerprinting
5855	Foundation Funded Programs
5860	Gain (Loss) - Insurance Settle
5865	Indirect Costs
5870	Instructional Agreements
5871	Instructional Agrmt - Equip
5872	Instructional Agrmt - Facility
5873	Instructional Agrmt - Salary
5880	Internet Services
5881	In-Kind Expense
5885	Investment & Interest Expense
5890	Misc Fundraising Expense
5895	Other Licenses & Fees
5900	Other Operating Exp & Services
5904	Other Participant Prog Svc/Exp
5905	Other Participant Travel Exp
5910	Overage/Shortage
5915	Packaging/Mail Prep/Processing
5920	Personnel Recruiting
5925	Postage
5930	Professional Expense/Allowance
5935	Property Management Fees
5940	Reproduction/Printing Expenses
5945	Service Pins
5950	Software License and Fees
5955	TB/Hep Tests & Physicals Exp

ID	Description
5960	Teleconference
5965	Transportation - Athletics
5966	Transportation - Student
5970	Uninsured Losses/Loss Disposal
5975	Administrative Costs - Perkins
5976	Administrative Costs-Nursing L
5977	Administrative Expense - Other
5978	Collection Costs
5979	Cost-P&I Canc-Child/Fam/Intrvn
5980	Cost-P&I Canc-Math,Sci,ForLang
5981	Cost-P&I Canc-T/M prior 7/1/72
5982	Cost-P&I Canc-Teach after 7/72
5983	Cost-P&I Canc-Death
5984	Cost-P&I Assigned to USDE
5985	Cost-P&I Canc-Bankrupt
5986	Cost-P&I Canc-Disability
5987	Cost-P&I Canc-Military
5988	Cost-P&I Canc-Nurse MedTechSer
5989	Cost-P&I - Uncollectible
5990	Excess Federal Cash Repayment
5991	Grant Award Write Offs
5992	Legal & Litigation - Perkins
5993	Other Costs/Losses-Grants/Loan
5994	Overaward Assigned to DOE
5995	Return of Title IV Funds
5996	Salaries Clearing Account
5998	Special Project Match Contrib
5999	Special Project Holding Acct
6110	Sites
6111	Sites - Appraisals
6112	Sites - Relocation
6113	Sites - Escrow Fees
6114	Sites - Legal Expenses
6115	Sites - Contractor Services
6116	Sites - Licenses, Fees & Taxes
6118	Sites - Donated (GASB)
6119	Sites (GASB)
6120	Site Improvements
6121	Site Improv - Legal Expenses
6122	Site Improv - Contractor Svcs
6123	Site Improv - AE Fee
6124	Site Impr-Blueprint/Reprod/Adv
6125	Site Imp - Construction Mgmt
6126	Site Imp - Construction Tests
6127	Site Improv - Demolition Costs
6128	Site Improv - DSA Fees
6129	Site Improv- Engineering Costs
6130	Site Improv - Equipment Lease
6131	Site Improv - Equipment Rental
6132	Site Improv - Facility Lease
6133	Site Improv - Facility Rental
6134	Site Improv - Labor Comp/CSWPA
6135	Site Improv - Lic/Tax/Agcy Fee
6136	Site Imp-Modular, Lease Purch
6137	Site Improv- Relocation/Moving
6139	Site Improv - Precon Services

ID	Description
6140	Site Improv - Commissioning
6141	Site Improv - Spcl Ins/Mat Tes
6142	Site Improv - DSA Project Insp
6143	Site Improv - Cost Estimating
6144	Site Improv - Haz Mat
6145	Site Improv - Geotech/Geohaz
6146	Site Improv - OCIP
6147	Site Improv - SWPPP
6148	Site Improv - Utility Locating
6149	Site Improv - Land Survey
6150	Site Improv - CEQA
6151	Site Improv - Environmental
6152	Site Improv - Utility Fees
6153	Site Improv - City Permit/Fees
6154	Site Improv - Other Services
6200	Buildings
6201	Buildings - AE Fee
6202	Bldgs - Blueprint/Reprod/Adver
6203	Buildings - Construction Mgmt
6204	Buildings - Construction Tests
6205	Buildings - Contractor Svcs
6206	Buildings - Demolition Costs
6207	Buildings - DSA Fees
6208	Buildings - Engineering Costs
6209	Buildings - Equipment Lease
6210	Buildings - Equipment Rental
6211	Buildings - Facility Lease
6212	Buildings - Facility Rental
6213	Buildings - Lbor Comp/CSWPA
6214	Buildings - Legal Expenses
6215	Buildings - Lic/Tax/Agcy Fees
6216	Buildings - Modular, Lease Pur
6217	Buildings - Relocation/Moving
6218	Buildings - Construc Site Util
6219	Buildings- Materials OFIBO
6220	Building Improvements
6221	Leasehold Improvements
6222	Buildings - Precon Services
6223	Buildings - Commissioning
6224	Buildings - Spcl Ins/Mat Tes
6225	Buildings - DSA Project Insp
6226	Buildings - Cost Estimating
6227	Buildings - Haz Mat
6228	Buildings - Geotech/Geohaz
6229	Buildings (GASB)
6230	Buildings - OCIP
6231	Buildings - SWPPP
6232	Buildings - Utility Locating
6233	Buildings - Land Survey
6234	Buildings - CEQA
6235	Buildings - Environmental
6236	Buildings - Utility Fees
6237	Buildings - City Permit/Fees
6238	Buildings - Other Services
6250	Bldg Impr - AE Fee
6251	Bldg Impr-Blueprint/Reprod/Adv

ID	Description
6252	Bldg Impr - Construction Mgmt
6253	Bldg Impr - Contractor Svcs
6254	Bldg Impr - Demolition Costs
6255	Bldg Impr - DSA Fees
6256	Bldg Impr - Engineering Costs
6257	Bldg Impr - Equipment Lease
6258	Bldg Impr - Equipment Rental
6259	Bldg Impr - Facility Lease
6260	Bldg Impr - Facility Rental
6261	Bldg Impr - Labor Comp/CSWPA
6262	Bldg Impr - Legal Expenses
6263	Bldg Impr - Lic/Tax/Agcy Fees
6264	Bldg Impr - Mod Lease/Purch
6265	Bldg Impr - Relocation/Moving
6266	Bldg Impr - Construc Site Util
6267	Bldg Impr - Leasehold Improv
6268	Bldg Impr - Precon Services
6269	Bldg Impr - Commissioning
6270	Bldg Impr - Spcl Ins/Mat Tes
6271	Bldg Impr - DSA Project Insp
6272	Bldg Impr - Cost Estimating
6273	Bldg Impr - Haz Mat
6274	Bldg Impr - Geotech/Geohaz
6275	Bldg Impr - OCIP
6276	Bldg Impr - SWPPP
6277	Bldg Impr - Utility Locating
6278	Bldg Impr - Land Survey
6279	Bldg Impr - CEQA
6280	Bldg Impr - Environmental
6281	Bldg Impr - Utility Fees
6282	Bldg Impr - City Permit/Fees
6283	Bldg Impr - Other Services
6284	Bldg Impr - Materials OFIBO
6310	Library Books
6311	Library Books - Audio Visual
6312	Library Books - Comp Software
6313	Library Books - Library System
6314	Library Books - Microforms
6315	Library Books - Periodicals
6316	Library Books - Reference Data
6317	Library Books - Upgrade
6409	Equip-All Other >\$200 < \$1,000
6410	Equip-All Other >\$1,000<\$5,000
6411	Equip-All Other > \$5,000
6412	Equip-Fed Prgm >\$1,000< \$5,000
6413	Equip-Fed Prgm > \$5,000
6414	Equip-Mod Furn>\$1,000 < \$5,000
6415	Equip-Mod Furn > \$5,000
6416	Equip-w/Contr Svc>\$1,000<\$5000
6417	Equip-w/Contr Svc > \$5,000
6418	Equip-Software >\$1,000 <\$5,000
6419	Equip-Software > \$5,000
6420	Equip-Replacement
6421	Equip-Tablet/Laptop>\$200<\$1000
6422	Equip-Vehicles >\$1,000 <\$5,000
6423	Equip-Vehicles >\$5,000

ID	Description
6430	Lease-Purchase - All Other
6431	Lease-Purchase - Fed Prog
6432	Lease-Purchase - Mod Furniture
6433	Lease-Purchase - Software
6434	Lease-Purchase - Tech Equip
6435	Lease-Purchase - Vehicles
6499	Equipment (GASB)
6997	Project Contingency
6998	Construction Contingency
7110	Debt Payment - Principal
7119	Debt Payment-Principal (GASB)
7120	Debt Payment - Interest
7130	Bond Issuance Costs
7139	Bond Issuance Costs (GASB)
7200	Intrafund Transfers Out
7300	Interfund Transfers Out
7500	Academic Competiveness Grant
7501	BOG Grant
7502	Cal Grants
7503	Cal Grant C(inactive beg FY11)
7504	CARE Grant
7505	EOPS Grants
7506	FSEOG
7507	Nursing Scholarship
7508	Pell Grant
7509	SSS Grant
7510	Upward Bound Student Grant
7520	Cal Grants B Overawards
7521	Cal Grants C Overawards
7522	FSEOG Overawards
7523	Pell Grant Overawards
7527	FT Student Success Grant
7530	Cal Grant B Repayments
7540	Nursing Loan Advances
7541	Perkins Loan Advances
7542	Federal Direct Loan Advances
7550	Revolving Loans-MECCC
7560	EOPS Emergency Loan Program
7570	Pre-Nursing Stipend
7571	Teachers' Stipend
7580	Pell Grant - Tuition Payments
7590	Student Scholarships
7610	Books Paid for Students
7620	Fees Paid for Students
7630	Supplies Paid for Students
7640	Tuition Paid for Students
7650	Stipends Paid to Students
7660	Foundation Scholarships/Grants
7670	Other Exp Paid for Students
7680	On Campus Child Care - Student
7910	Unrestricted Contingency
7920	Restricted Contingency
7930	Board Policy Contingency
7940	Reserved for Special Purposes
7950	Budget Stabilization Fund
8110	Forest Reserve



ID	Description
8120	Higher Education Act
8130	Workforce Investment Act (JTPA)
8140	TANF
8150	Student Financial Aid
8160	Veterans Education
8170	VTEA
8190	Other Federal Revenues-Capital
8199	Other Federal Revenues
8611	Apprenticeship Allowance
8612	State General Apportionment
8619	Other General Apportionments
8621	Child Develop Apportionment
8622	EOPS
8623	DSPS
8624	TANF
8625	CalWORKs
8626	TTIP
8629	Other Gen Categorical Apport
8630	Education Protection Account
8651	Com College Construction Act
8652	Scheduled Maint & Spec Repairs
8653	Instructional Improvement Grnt
8654	Prop 39 Clean Energy Act
8659	Other Reimb Categorical Allow
8671	Voted Indebtedness Levy-HOPTR
8672	Homeowners'Property Tax Relief
8673	Timber Yield Tax
8674	Trailer Coach Fees
8678	Voted Indebtedness Levy-Other
8679	Other State Tax Subventions
8681	State Lottery Proceeds
8682	State Mandated Costs
8689	Other State Non-Tax Revenues
8699	Other Misc State Revenue
8809	RDA Funds - Other
8810	Tax Allocation,Redevelop Rev
8811	Tax Allocation,Secured Roll
8812	Tax Allocation,Supplement Roll
8813	Tax Allocation,Unsecured Roll
8814	Voted Indebt Levies-Secured
8815	Voted Indebt Levies-Unsecured
8816	Prior Years' Taxes
8817	ERAF
8818	RDA Funds-Pass Thru AB1290 Rev
8819	RDA Funds - Residuals
8820	Contrib, Gifts, Grants & Endow
8821	Contrib, Gifts -Affiliated Org
8822	Contrib, Gifts - Capital
8823	Contrib, Gifts - Donated Svcs
8824	Contrib, Gifts - P/R Deduct
8825	Fundraising - Ticket Sales
8826	Fundraising - Auction
8827	Fundraising - Ads/Signage
8828	Fundraising - Sponsorship
8829	Fundraising - Other
8831	Contract Instructional Service

ID	Description
8839	All Other Contract Services
8840	Counseling Income
8841	Sales Clearing-Bookstore
8842	Sales-Catalogs/Program Ads
8843	Sales-Miscellaneous
8844	Sales-New Books
8845	Sales-Publications
8846	Sales-Soft Goods
8847	Sales-Supplies
8848	Sales-Taxable Food
8849	Sales-Used Books
8850	Rentals Short-Term
8851	Leases-Facilities/Land/Bldg
8860	Interest & Investment Income
8861	Interest Income - Bank Account
8865	Interest Income - Perkins Loan
8866	Gain(Loss)on Invest-Realized
8867	Gain(Loss)on Invest-Unrealized
8868	Int Adj-Perkins/Nursing Loans
8869	Int-Loans Assigned to DOE
8870	Other Student Fees and Charges
8871	Child Development Services
8872	Community Education Classes
8874	CCC Enrollment Fees
8876	Health Services Fees
8877	Instructional Material Fees
8878	Bookstore FA Link
8879	Student Records/Transcripts
8880	Nonresident Tuition
8881	Nonresident Tuition-Capital
8882	Parking Fees & Bus Passes
8884	BOGG CCC Enrollment Fees
8885	Student ID & ASB Fees
8886	Proficiency Test Fees
8887	Student Representation Fee
8888	Utility Rebate Incentives
8890	Other Local Revenues
8891	Other Local Rev - Special Proj
8892	Commissions/Surcharge/Mgt Fees
8893	Outlawed Checks
8894	Discounts Taken
8895	Library Fines
8896	Penalties/Late Fees/Returned
8897	RDA Revenues in Capt Proj Fund
8898	Institution Share-Federal Prog
8899	In-Kind Revenue
8910	Proceeds-Sale of Equip & Suppl
8911	Proceeds-Sale of Land & Bldg
8912	Compensation for Loss Of GFA
8940	Proceeds-Sale of Bonds
8945	Premium from Sale of Bonds
8948	Proceeds from Other GLTD(GASB)
8949	Proceeds from Bond Debt (GASB)
8981	Interfund Transfers In
8983	Intrafund Transfers In
8999	Revenues - Clearing

ID	Description
9011	Claim on Cash-Unrestricted GF
9012	Claim on Cash-Restricted GF
9013	Claim on Cash-Unrestricted GF
9021	BIRF, Series A
9022	BIRF, Series B
9023	BIRF, Series C
9024	BIRF
9031	Claim on Cash-Bookstore
9033	Claim on Cash-Child Develop
9041	Claim on Cash-Capital Outlay
9042	Claim on Cash-Measure E
9043	Claim on Cash-Measure Q
9051	Claim on Cash-GASB Fund
9061	Claim on Cash-Prop & Liability
9062	Claim on Cash-Workers' Comp
9063	Claim on Cash-Retiree Benefits
9071	Claim on Cash-Assoc Students
9074	Claim on Cash-Financial Aid
9076	Claim on Cash-Community Ed
9079	Claim on Cash-Diversifd Trust
9081	Claim on Cash-Diversifd Agency
9091	Claim on Cash-Found Gen Op Uni
9092	Claim on Cash-Found Gen Op Inv
9093	Claim on Cash-Found Trust Uni
9094	Claim on Cash-Found Trust Inv
9095	Claim on Cash-Found Schol Uni
9096	Claim on Cash-Found Schol Inv
9097	Claim on Cash-Found Restr Uni
9098	Claim on Cash-Found Restr Inv
9099	Claim on Cash-Found Endowment
9110	Cash in County Treasury
9111	Cash in County - Perkins
9112	Cash in County - Cal Grants
9113	Fair Value Adjustment on Cash
9115	Frozen Assets
9119	Restricted Cash-GO Bonds (GASB)
9120	Cash in Banks
9121	Cash in Bank-District Clearing
9122	Cash in Bank-Savings
9123	Cash in Bank-Money Market
9124	Cash in Bank-Credit Card Clear
9125	Cash Collections Awaiting Dep
9126	Cash in Bank-Federal Programs
9130	Revolving Cash Fund
9135	Cash with Fiscal Agent/Trustee
9150	Investments
9151	Investments - Money Market
9152	Investments - Short-Term CD's
9153	Investments - Long-Term CD's
9154	Investments - Mutual Funds
9155	Investments - Stocks and Bonds
9160	Accounts Receivable
9161	Accounts Receivable-A/R Module
9162	Accounts Receivable-Travel Adv
9163	Accounts Receivable-Students
9164	Accounts Receivable-CCEF

ID	Description
9165	Accounts Rec - Non Res Tuition
9166	Accounts Receivable - Sponsors
9167	Accounts Receivable - Contra
9169	Accounts Receivable - Clearing
9170	Due From Other Funds
9171	Due From Other Foundations
9172	Due From Auxiliary Funds
9180	Student Loans Receivable-Cur
9181	Loans Receivable-NDSL/Perkins
9182	Loans Receivable-Nursing
9183	Loan Principal Collected-NDSL
9184	Loan Principal Collected-Nurs
9185	Loan Principal Written Off-NDS
9186	Grant Overaward Receivable
9188	Loan Principal Cancelled-Math
9189	Loan Principal Cancelled-Nurs
9190	Loan Principal Cancelled-Child
9191	Loan Principal Cancelled-Teach
9192	Loan Principal Cancelled-Milit
9193	Loan Principal Cancelled-Teach
9194	Loan Principal Cancelled-Milit
9195	Loan Principal Cancelled-Death
9196	Loan Principal Cancelled-Disab
9197	Loan Principal Cancelled-Bankr
9198	Loan Principal Assigned to US
9199	Other Loan Principal Adjust
9210	Stores Inventory
9220	Prepaid Expense
9230	Earned Salary Advance/Midmonth
9240	Def Bond Issuance Cost-Current
9241	Def Bond Issuance Cost-LT
9242	Def Bond Issuance Cost-Ref-Cur
9243	Def Bond Issuance Cost-Ref-LT
9310	Sites
9320	Site Improvements
9325	Accum Depreciation-Site Improv
9330	Buildings
9335	Accumulated Depreciation-Bldg
9340	Portable Buildings
9345	Accumulated Depr-Portable Bldg
9350	Fire Training Tower
9355	Accumulated Depreciation-Fire
9360	Library Books
9370	Equipment
9375	Accumulated Depreciation-Equip
9380	Technology Equipment
9385	Accumulated Depreciation-Tech
9390	Construction In Progress
9501	Bond Interest Payable
9502	Deposits Refundable
9503	IBNR-Current
9504	Notes Payable-Current
9510	Accounts Payable-A/P Module
9511	Accounts Payable-A/R Module
9512	Accounts Payable-Other
9513	Accrued H&W Benefits

ID	Description
9514	Accrued Payroll
9515	Accrued Payroll Taxes
9516	Accrued Vacation-Current
9517	Accrued Voluntary Deductions
9518	Banked LHE
9520	Due To Other Funds
9521	Due To Other Foundations
9522	Due to ASB (ASB Fees)
9523	Due to Diversified Funds
9524	Due to Bookstore - FA Link
9531	Capital Leases-Current Portion
9532	ARC - Current Portion
9533	Bonds Payable-Current Portion
9540	Deferred Revenue
9541	Deferred Revenue - Clearing
9542	Deferred Enrollment Fees
9543	Deferred Health Fees
9544	Deferred Student ID Fees
9545	Deferred Material Fees
9546	Deferred Nonresident Tuition
9547	Deferred Nonres Tuition-Capitl
9548	Deferred Bond Premium
9549	Deferred Amt on Refunding-Curr
9550	Deferred Summer Pay Liability
9551	Sales & Use Taxes Payable
9552	Federal Tax W/H Payable
9554	Garnishments Payable
9570	Agency Fund Liab Beg Fund Bal
9571	Diversified Agency Fund Recpts
9572	Diversified Agency Fund Expens
9610	Bonds Payable
9640	Capital Lease - Long Term
9650	Accrued Vacation - Long Term
9660	ARC - Long Term
9670	IBNR - Long Term
9674	Deferred Revenue - Long Term
9675	Notes Payable - Long Term
9676	Deferred Bond Prem - Long Term
9677	Deferred Amt on Refunding-LT
9700	Investment in Gen Fixed Assets
9705	Designated for Capital Outlay
9710	Designated for General Reserve
9715	Designated for Other Purposes
9720	Designated for Revolving Funds
9725	Designated for Self Insurance
9730	Fund Balance - Reserved
9735	Fund Balance - Restricted
9740	Fund Balance - Unrestricted
9745	Fund Balance Restatements-RV
9750	Fund Balance Restatements-XP
9755	Federal Capital Contribution
9760	Institutional Capital Contrib
9765	Repayment of Federal Capital
9770	Repayment of Institutional Cap
9775	Capital Projects (GASB)
9780	Debt Service (GASB)

ID	Description
9785	Other Special Purposes (GASB)
9790	Scholarship and Loans (GASB)
9820	Accounts Pay-Cash Flow Adj,Beg
9821	Accounts Rec-Cash Flow Adj,Beg
9822	Accrued Comp Absences, Beg
9823	Accrued Employee Benefits,Beg
9824	Accrued Interest-Capital, Beg
9825	Accrued Other Payments,Beg
9826	Accrued Paymt to Suppliers,Beg
9827	Accrued Pymt for Cap Purch,Beg
9828	Accrued Salaries,Beg
9829	Accrued Utilities Expense,Beg
9830	Advance from State,Beg
9831	Auxiliary Services Rec, Beg
9832	Bonds Payable, Beg
9833	CA Use Taxes Payable,Beg
9834	Capital Asset Purchase Rec,Beg
9835	Capital Assets Sales Rec,Beg
9836	Capital Grants & Gifts Rec,Beg
9837	Collection of Loans, Beg
9838	Def Bond Issuance Costs,Beg
9839	Def Fed Grants/Contract,Beg
9840	Def Local Grants/Contract,Beg
9841	Def Local Grants/Contr-LT,Beg
9842	Def Other Nonoperating,Beg
9843	Def State Apport Cap Purp,Beg
9844	Def State Apport Noncap,Beg
9845	Def State Grants/Contract,Beg
9846	Deferred Bond Premium, Beg
9847	Deferred Other Receipts,Beg
9848	Deferred Rev-Cash Flow Adj,Beg
9849	Deferred Summer Pay,Beg
9850	Deferred Tuition & Fees, Beg
9851	Deposits Refundable,Beg
9852	Employee Benefits Rec, Beg
9853	Fed Grants/Contracts Pay, Beg
9854	Federal Grants & Contr Rec,Beg
9855	Fin Aid,Schlrship,Loan Rec,Beg
9856	IBNR,Beg
9857	Interest Noncapital Rec,Beg
9858	Interest Rec-Tax Rev, Beg
9859	Interest-Non Capital Pay, Beg
9860	Inventories, Beg
9861	Invest Income Noncap Rec,Beg
9862	Invest Income Rec,Noncap,Beg
9863	Loan Advances, Beg
9864	Loans Cancelled/Assigned,Beg
9865	Local Grants & Contr Rec,Beg
9866	Local Grants/Contracts Pay,Beg
9867	Local Property Taxes Rec,Beg
9868	Nonres Tuition-Capital Rec,Beg
9869	Other Nonoperating Rev Rec,Beg
9870	Other Receipts Rec,Beg
9871	Payment for Utilities Rec, Beg
9872	Payment to Suppliers Rec,Beg
9873	Postemployment Benefits,Beg

ID	Description
9874	Prepaid Expenses,Beg
9875	Salaries Rec,Beg
9876	State Apport Capital,Beg
9877	State Apportionments Rec,Beg
9878	State Apportionmnt Payable,Beg
9879	State Grants & Contr Rec,Beg
9880	State Grants/Contracts Pay,Beg
9881	State Taxes/Other Rev Rec,Beg
9882	Student Loan Interest Rec,Beg
9883	Tuition & Fees Receivable,Beg
9884	Tuition And Fees Payable, Beg
9901	"A" Payroll Suspense
9902	"B" Payroll Suspense
9903	Suspense/Cash Discounts
9904	Suspense/Clearing-Other
9905	Suspense-Under/Over
9906	Payment on Notes Payable
9907	Purchase of Capital Assets
9908	Revenues (Modified Accrual)
9909	Expenditures (Modified Accrual)
9920	Accounts Pay-Cash Flow Adj,End
9921	Accounts Rec-Cash Flow Adj,End
9922	Accrued Comp Absences, End
9923	Accrued Employee Benefits,End
9924	Accrued Interest-Capital, End
9925	Accrued Other Payments,End
9926	Accrued Paymt to Suppliers,End
9927	Accrued Pymt for Cap Purch,End
9928	Accrued Salaries,End
9929	Accrued Utilities Expense,End
9930	Advances from State,End
9931	Auxiliary Services Rec,End
9932	Bonds Payable, End
9933	CA Use Taxes Payable,End
9934	Capital Asset Purchase Rec,End
9935	Capital Assets Sales Rec,End
9936	Capital Grants & Gifts Rec,End
9937	Collection of Loans, End
9938	Def Bond Issuance Costs,End
9939	Def Fed Grants/Contract,End
9940	Def Local Grants/Contract,End
9941	Def Local Grants/Contr-LT, End
9942	Def Other Nonoperating,End
9943	Def State Apport Cap Purp,End
9944	Def State Apport Noncap,End
9945	Def State Grants,Contract,End
9946	Deferred Bond Premium, End
9947	Deferred Other Receipts,End
9948	Deferred Rev-Cash Flow Adj,End
9949	Deferred Summer Pay,End
9950	Deferred Tuition & Fees,End
9951	Deposits Refundable,End
9952	Employee Benefits Rec, End
9953	Fed Grants/Contracts Pay, End
9954	Federal Grants & Contr Rec,End
9955	Fin Aid,Schlrship,Loan Rec,End

ID	Description
9956	IBNR,End
9957	Interest Noncapital Rec,End
9958	Interest Rec-Tax Rev, End
9959	Interest-Non Capital Pay, End
9960	Inventories, End
9961	Invest Income Noncap Rec,End
9962	Invest Income Rec,Noncap,End
9963	Loan Advances, End
9964	Loans Cancelled/Assigned, End
9965	Local Grants & Contr Rec,End
9966	Local Grants/Contracts Pay,End
9967	Local Property Taxes Rec,End
9968	Nonres Tuition-Capital Rec,End
9969	Other Nonoperating Rev Rec,End
9970	Other Receipts Rec,End
9971	Payment for Utilities Rec,End
9972	Payment to Suppliers Rec, End
9973	Postemployment Benefits, End
9974	Prepaid Expenses,End
9975	Salaries Rec,End
9976	State Apport Capital,End
9977	State Apportionments Rec,End
9978	State Apportionmnt Payable,End
9979	State Grants & Contr Rec, End
9980	State Grants/Contracts Pay,End
9981	State Taxes/Other Rev Rec,End
9982	Student Loan Interest Rec,End
9983	Tuition & Fees Receivable,End
9984	Tuition and Fees Payable, End



November 18 2015  
Page: 17  
14:13

GL Component List

Major Component: OBJECT  
Subcomponent...: MAJOROBJECT

ID	Description
1	Academic Salaries
2	Classified Salaries
3	Employee Benefits
4	Supplies & Materials
5	Other Operating Exp & Services
6	Capital Outlay
7	Other Outgo
8	Revenues
9	Balance Sheet

Major Component: OBJECT  
Subcomponent...: GLCLASS

ID	Description
11	Academic Instr Salaries Reg
12	Academic Non-Instr Sal Reg
13	Academic Instr Sal Non-Reg
14	Academic Non-Instr Sal Non-Reg
21	Class Non-Instr Salaries Reg
22	Class Instr Aides Sal Reg
23	Class Non-Instr Sal Non-Reg
24	Class Instr Aides Sal Non-Reg
31	STRS
32	PERS
33	OASDHI, Medicare & PARS
34	Health & Welfare
35	SUI
36	Workers' Compensation
39	Other Benefits
40	Foundation Budget Use Only
41	Textbooks
42	Other Books
43	Instructional Supplies
45	Maintenance Supplies
46	Non-Instructional Supplies
47	Food Supplies
51	Personal & Consultant Svcs
52	Travel & Conference Expenses
53	Dues & Memberships
54	Insurance
55	Utilities & Housekeeping Svcs
56	Rents, Leases & Repairs
57	Legal, Election & Audit Exp
58	Other Operating Exp & Services
59	Other
61	Sites & Site Improvements
62	Buildings
63	Library Books
64	Equipment
69	Project Contingencies
71	Debt Retirement (LT Debt)
72	Intrafund Transfers Out
73	Interfund Transfers Out
74	Other Transfers
75	Student Financial Aid
76	Other Student Aid
79	Reserve for Contingencies
81	Federal Revenues
86	State Revenues
88	Local Revenues
89	Other Financing Sources
90	Claim on Cash
91	Cash, Investment & Receivables
92	Inventories, Stores & Prepaid
93	Fixed Assets
94	Other Debits
95	Current Liabilities & Deferred
96	Long-Term Liabilities
97	Fund Balance
98	Non-Operating Accounts

November 18 2015  
Page: 19  
14:13

GL Component List

Major Component: OBJECT  
Subcomponent...: GLCLASS

ID	Description
99	----- Holding & Suspense Accounts