

# Pierce College - GL ACCOUNT or COMMITMENT ITEM

Basically the same as the Object Code currently in use with "00" added at the end.

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
<b>100000</b>	<b>Academic Salaries</b>	<b>ACADEMIC SALARIES CATEGORY</b>
110000	Inst Sal Reg - Planni	Instructional Salary Regular (Planning)
110005	Instr, Contr Sal Sche	Instruction, Contract Salary Schedule
111100	Instructor, Regular	Instructor, Regular
111600	Instructor, Substitu	Instructor, Substitute
111700	Inst, Reg, Extra Assgn	Instructor, Regular, Extra Assignment
111900	Retroactive	Retroactive
113100	Dept Chair, Classroom	Department Chair, Classroom
113600	Dept Chair, Clsrn Sub	Dept Chair, Classroom, Substitute
113700	Dept Chr, Clrm, Ext Ass	Department Chair, Classroom, Extra Assignment
120000	Noninstr Sal Reg (Planning)	Noninstructional Salary Regular (Planning)
121100	Inst, Non-Teach, Reg	Instructor, Non-Teaching, Regular
121600	Inst, Non-Teach, Sub	Instructor, Non-Teaching, Substitute
121700	Inst-Non-T-ExtAss	Instructor, Non-Teaching, Extra Assignment
122100	Admin, Regular	Administration, Regular
122600	Admin, Sub	Administration, Substitute
123100	Dept Chair, Reg	Department Chair, Regular
123600	Dept Chair, Sub	Department Chair, Substitute
123700	Dept Chair, Ext Assi	Department Chair, Extra Assignment
124100	Librarian, Reg	Librarian, Regular
124600	Librarian, Sub	Librarian, Substitute
124700	Librarian, Ext Assig	Librarian, Extra Assignment
125100	Counselor, Reg	Counselor, Regular
125600	Counselor, Sub	Counselor, Substitute
125700	Counselor, Ext Assig	Counselor, Extra Assignment
126100	Health, Reg	Health, Regular
126600	Health, Sub	Health, Substitute
126700	Health, Ext Assign	Health, Extra Assignment
127100	Child Dev, Reg	Child Development, Regular
127600	Child Dev, Sub	Child Development, Substitute
127700	Child Dev, Ext Assig	Child Development, Extra Assignment
130000	Instr Sal Other (Planning)	Instructional Salary Other (Planning)
130010	Contra-Cert Sal	Contra-Certificated Salaries
131500	Instructor, Hrly	Instructor, Hourly
131600	Instr, Hrly, Sub	Instructor, Hourly, Substitute
131700	Instr, Ext Assign	Instructor, Extra Assignment
132500	Instr, Hrly, Spr Sem	Instructor, Hourly, Spring Semester
132600	Instr, Hrly, Spr, Su	Instructor, Hourly, Spring Semester, Substitute
132700	Instr, Hrly, Spr-ExtA	Instructor, Hourly, Spring Semester, Extra Assignment
133500	Dept Chair, Clrm, Hrly	Department Chair, Classroom, Hourly
133600	Dept Chair, Clrm, Hrly, Sub	Department Chair, Classroom, Hourly, Substitute
133700	Dept Chair, Clrm, Ext Ass	Department Chair, Classroom, Extra Assignment

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
140000	Noninstr Sal Oth (Planning)	Noninstructional Salary Other (Planning)
141500	Instr, NT, Hrly	Instructor, Non-Teaching, Hourly
141600	Instr, NT, Sub	Instructor, Non-Teaching, Substitute
141700	Instr, NT, Ext Assig	Instructor, Non-Teaching, Extra Assignment
143500	Dept Chair, Hrly	Department Chair, Hourly
143600	Dept Chair, Hrly, Subs	Department Chair, Hourly, Substitute
143700	Dept Chair, Ext Assign	Dept Chair, Extra Assignment
144500	Librarian, Hrly	Librarian, Hourly
144600	Librarian, Hrly, Subs	Librarian, Hourly, Substitute
144700	Librarian, Ext Assign	Librarian, Extra Assignment
145500	Counselor, Hrly	Counselor, Hourly
145600	Counselor, Hrly, Subs	Counselor, Hourly, Substitute
145700	Counselor, Ext Assign	Counselor, Extra Assignment
146500	Health, Hrly	Health, Hourly
146600	Health, Hrly, Subs	Health, Hourly, Substitute
146700	Health, Ext Assign	Health, Extra Assignment
147500	Child Dev, Hrly	Child Development, Hourly
147600	Child Dev, Hrly, Subs	Child Development Ctr Teacher Hourly Substitute
147700	Child Dev, Ext Assign	Child Development, Extra Assignment
190000	Misc Acade. Sal (Planning)	Miscellaneous Academic Salary (Planning)
190100	Unalloc Certific	Unallocated Certificated
195000	Schl Month Expensed	School Months Expensed
195100	Unmtch Sal PP 01	Unmatched Salaries Pay Period 01
195200	Unmtch Sal PP 02	Unmatched Salaries Pay Period 02
195300	Unmtch Sal PP 03	Unmatched Salaries Pay Period 03
195400	Unmtch Sal PP 04	Unmatched Salaries Pay Period 04
195500	Unmtch Sal PP 05	Unmatched Salaries Pay Period 05
195600	Unmtch Sal PP 06	Unmatched Salaries Pay Period 06
195700	Unmtch Sal PP 07	Unmatched Salaries Pay Period 07
195800	Unmtch Sal PP 08	Unmatched Salaries Pay Period 08
195900	Unmtch Sal PP 09	Unmatched Salaries Pay Period 09
196000	Unmtch Sal PP 10	Unmatched Salaries Pay Period 10
196100	Unmtch Sal PP 11	Unmatched Salaries Pay Period 11
196200	Unmtch Sal PP 12	Unmatched Salaries Pay Period 12
196300	Unmtch Sal PP 13	Unmatched Salaries Pay Period 13
196400	Pri Yr Sal Adj Cert	Prior-Year Salary Adj Certificated
198400	Sal Incr Offset-Cert	Salary Increase Offset - Certificated
<b>200000</b>	<b>Classified Salaries</b>	<b>CLASSIFIED SALARIES CATEGORY</b>
204900	Unmtch Acc Sal-99-00	Unmatched Accrual Salaries - 1999-2000
205000	Unmtch Acc Sal-00-01	Unmatched Accrual Salaries - 2000-2001
205100	Unmtch Acc Sal-01-02	Unmatched Accrual Salaries - 2001-2002
210000	Noninstr Sal Reg-Pla	Noninstructional Salary Regular (Planning)
210010	Contra-Clas Sal	Contra-Classified Salaries
212100	Admin-Reg	Administration, Regular
213100	Off & Clrk, Reg	Office & Clerical, Regular

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
214100	Maint & Oper, Reg	Maintenance & Operations, Regular
220000	Instr Aides Reg (Planning)	Instructional Aides Regular (Planning)
221100	Instr Aides, Reg	Instructional Aides, Regular
229100	Other Instr, Reg	Other- Instruction, Regular
230000	Noninstr Sal Other (Planning)	Noninstructional Salary Other (Planning)
232400	Admin, OT	Administration, Overtime
232600	Admin- Sub & Relief	Administration, Sub & Relief
233400	Off & Clrk, OT	Office & Clerical, Overtime
233600	Off & Clrk, Sub & Rel	Office & Clerical, Sub & Relief
234400	Maint & Oper, OT	Maintenance & Operations, Overtime
234600	Maint & Oper, Sub & Rel	Maintenance & Operations, Sub & Relief
234800	Labor Meals	Labor Meals
237100	Repair Of Grounds	Repair Of Grounds
237200	Repair Of Building	Repair Of Building
237300	Repair Of Equip	Repair Of Equipment
237500	Def Maint-Bldg	Deferred Maintenance-Building
237700	Def Maint-Ground	Deferred Maintenance-Grounds
239200	Unclass, Non Inst	Unclassified, Non Instruction
239300	Unclass, Prof Expt	Unclassified, Professional Expert
240000	Instr Aides Other (Planning)	Instructional Aides Other (Planning)
241400	Inst Aids, OT	Instructional Aides, Overtime
241600	Inst Aides, Sub & Rel	Instructional Aides, Sub & Relief
249200	Unclassified, Instr	Unclassified, Instruction
249400	Oth, Instr, OT	Other, Instruction, Overtime
249600	Oth, Inst, Sub & Rel	Other, Instruction, Sub & Relief
290000	Misc Noninstr Sal.(Planning)	Miscellaneous Noninstructional Salary (Planning)
290100	Unalloc Non-Cert	Unallocated Non-Certificated
290800	Class Pers/Adm O/H	Classified Personnel/Admin Overhead
290900	Accrued Sal Expense	Accrued Salary Expense
293900	Class Restr UnM Budg	Classified Restructuring Unmatched Budget
295000	Spec Schl Mons Exp	Special School Months Expensed
295100	Auto Sal Dist Adj	Automated Salary Distribution Adjustment
296400	Pr-Yr Sal Adj NCert	Prior-Year Salary Adj Non-Certificated
298400	Sal Incr Offs -NCert	Salary Increase Offset - Non-Certificated
298600	Sal Acc Adj-NCert	Salary Accrual Adjustment - Non-Certificated
299900	Abolshd Cls By Restr	Abolished Classes By Restructuring
<b>300000</b>	<b>Employee Benefits</b>	<b>EMPLOYEE BENEFITS CATEGORY</b>
300005	Employee Benefits	Employee Benefits
310000	STRS Fund (Planning)	STRS Fund-Planning
311000	STRS-Cert Emp	S.T.R.S. - Certificated Employees
312000	STRS-CB	STRS-CB
313000	STRS-Sick Lv Cred	S.T.R. S. - Sick Leave Credit
320000	PERS Fund (Planning)	PERS Fund (Planning)
322000	PERS-Classified	P.E.R.S. - Classified
330000	OASDHI (Planning)	OASDHI (Planning)

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
330005	Soc Sec Contributn	Social Security Contributions
331000	Soc Sec-Cert Emp	Social Security - Certificated Employees
332000	Soc Sec-Clsfd Emp	Social Security - Classified Employees
333000	Soc Sec-Inst Aides	Social Security - Instructional Aides
334000	Medicare Contr (Planning)	Medicare Contribution (Planning)
340000	Heal&WelfareBen-PI	Health & Welfare Benefits (Planning)
340100	Medicare Coverage	Medicare Coverage
341000	Med/Dent-Instrstor	Medical / Dental - Instructors
343000	Med/Dent-Other Cert	Medical / Dental - Other Certificated
344000	Med/Hosp-Activ Emp	Medical / Hospitalization - Active Employees
344100	Dental-Activ Emp	Dental -Active Employees
344200	Vision-Activ Emp	Vision - Active Employees
344300	HRA-Active Emp	HRA - Active Employees
345000	Med/Dent-Instr Aide	Medical / Dental - Instructional Aides
346000	Med/Hosp-Reti Emp	Medical / Hospitalization - Retired Employees
346100	Dental-Reti Emp	Dental - Retired Employees
346200	Vision-Reti Emp	Vision - Retired Employees
346500	HRA- Retirees	HRA - Retired Employees
346900	Intl Std Health Ins	International Student Health Insurance
347100	DeltaDntal-Activ Emp	Delta Dental - Active Employees
347200	Vision-ActivEmp(Sel)	Vision - Active Employees (Self Insured)
348100	DeltaDntal-Reti Emp	Delta Dental - Retired Employees
348200	Vision-RetiEmp(Sel)	Vision - Retired Employees (Self Insured)
350000	SUI (Planning)	State Unemployment Insurance (Planning)
351000	ST UN Ins-Intr Aide	State Unemployment Insurance - Instructional Aides
352000	ST UN Ins-Other	State Unemployment Insurance - Other
360000	Workers Comp. (Planning)	Workers Compensation (Planning)
360005	Wk Comp Insurance	Workers' Compensation Insurance
365000	Wk Comp-Sal Pymt	Workers' Compensation - Salary Payments
370000	Loc/Alt Reti Sys-PI	Local/ Alt Retire System (Planning)
371000	PT-Ritirmt Benfts	Part-Time Retirement Benefits
390000	Oth Benefits (Planning)	Other Benefits (Planning)
390100	Unalloc Emp Benft	Unallocated Employee Benefits
391000	Life Insurance	Life Insurance
392000	Distr F/B & Ins	Distributed Fringe Benefits & Insurances
392010	Contra Ben-Distrib	(Contra) Employee Benefit - Distributed
393000	Post Retirement Benf	Post Retirement Employee Benefit Expense
394000	Employee Bonus	Employee Bonus
395000	Emp Ben-SFP	Employee Benefits - SFP
395010	Contra Ben - SFP	(Contra) Expense Benefits - SFP
395100	Lump-Sum Vac Pay	Lump-Sum Vacation Pay
395200	Fac Rtrmt Incentive	Faculty Retirement Incentive
395400	Attendance Incentiv	Attendance Incentive
395500	Emp Ben - Spec Resv	Employee Benefits - Special Reserve
395510	(Contra) Ben - Spc Rsv	(Contra) Expense Benefits - Special Reserve
395600	Emp Ben - Cafe	Employee Benefits - Cafeteria

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
395610	Contra Ben - Cafe	(Contra) Expense Benefits - Cafeteria
395700	Emp Ben-Child Dev	Employee Benefits - Child Development
395710	Contra Ben - Cld Dev	(Contra) Expense Benefits - Child Development
395800	Emp Ben - Bkstore	Employee Benefits - Bookstore
395810	(Contra) Ben - Bkstr	(Contra) Expense Benefits - Bookstore
395900	Emp Ben - Wk Comp	Employee Benefits - Workers Compensation
395910	Contra Ben - Wk Comp	(Contra) Expense Benefits - Workmans Compensation
<b>400000</b>	<b>Supplies &amp; Materials</b>	<b>Supplies and Materials Category</b>
420000	Books (Planning)	Books (Planning)
422100	Books	Books
440000	Instr Media Matl-Pl	Instructional Media Materials (Planning)
442000	Inst Media Matl	Instructional Media Materials
442100	Library Media Matl	Library Media Material
442300	Audio Visual Matl	Audio Visual Material
442400	Campus Newspaper	Campus Newspaper
450000	Supplies (Planning)	Supplies (Planning)
452100	Office Supplies	Office Supplies
452120	Software Supplies	Software Supplies
452200	SFP Minor Equip	S.F.P. Minor Equipment
452300	Supp-Maint&Repair	Supplies For Maintenance & Repair
453100	Printing	Printing
458100	Food-Café & Child Care	Food - Cafeteria & Child Care Only
460000	Bookstore (Planning)	Bookstore Only (Planning)
461000	Textbooks	Textbooks
461100	Used Textbooks	Used Textbooks
461200	Trade Books	Trade Books
461300	Textbook Rental	Textbook Rental
462000	Class Materials	Class Materials
463000	Class Supplies	Class Supplies
465000	Sundries	Sundries
466000	Special Orders	Special Orders
466500	Printg-College Press	Printing - College Press
468000	Confections	Confections
468010	Syllabi	Syllabi
468020	Stationery	Stationery
468030	Tools	Tools
468040	Casting Materials	Casting Materials
468045	Ceramics	Ceramics
468050	Woodworking Material	Woodworking Material
468060	Sculpture	Sculpture
468070	Safety Equipment	Safety Equipment
468080	Caps and Gowns	Caps and Gowns
468090	Greeting Cards	Greeting Cards
468100	Soft Goods	Soft Goods
468110	Giftware	Giftware

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
468120	Beverage Items	Beverage Items
468130	Technical Items	Technical Items
468140	Magazine Items	Magazine Items
468150	Automotive	Automotive
468160	Cosmetology	Cosmetology
468170	Art	Art
468180	Electronics	Electronics
468190	Computer Software	Computer Software
468195	Computer Hardware	Computer Hardware
469000	Freight - In	Freight - In
469050	Freight - Out	Freight - Out
469100	Writeoff A/R Ret Cks	Writeoff of A/R-Returned Checks
469200	Freight-Rtn Bks	Freight For Returned Books
470100	Material Fee Expense	Material Fee Expense
490000	Misc Suppl/Bkst (Planning)	Miscellaneous Supplies/Books (Planning)
490100	Unalloc Supp & Bks	Unallocated Supplies And Books
<b>500000</b>	<b>Other Oper Exp &amp; Mat</b>	<b>Other Operating Expense Category</b>
540000	Insurance (Planning)	Insurance (Planning)
541100	Property Insurance	Property Insurance
542000	Dist Costs-Insurance	Distributed Costs - Insurance
542100	Liability Insurance	Liability Insurance
543100	Fidelity Insurance	Fidelity Insurance
544100	Student Insurance	Student Insurance
544200	Ins-Student Deduc	Insurance - Student Deductible
544300	Intl Std Health Ins	International Student Health Insurance
545100	Fire Loss Insurance	Fire Loss Insurance
546100	WCom Excess Covr Ins	Workers' Compensation Excess Coverage Insurance
546200	Insurance Premium	Insurance Premium
550000	Utiliti/Housekp (Planning)	Utilities and Housekeeping (Planning)
550100	Telephone	Telephone
550200	Gas	Gas
550300	Water	Water
550400	Electric	Electric
550500	Sewer	Sewer
550600	Rubbish	Rubbish
550700	Data Transmission	Data Transmission
550800	Utilities	Utilities
551100	Sanitation	Sanitation
551200	Equip Moving	Equipment Moving
551300	Upk of Mobil Equip	Upkeep Of Mobile Equipment
551400	Fuel Oil	Fuel Oil
551500	Street Lighting	Street Lighting
551600	Fuel-Vehicle & Equip	Fuel - Vehicles & Equipment
552200	Postage & Mail Svs	Postage & Mail Service
560000	Contract/Rental (Planning)	Contracts/Rentals (Planning)

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
561100	Bus Transportation	Bus Transportation
561200	Student Transport	Student Transportation
562100	Contrat-Personal Svcs	Contracts - Personal Services
562300	Contrat-HlthCr Svcs	Contracts - Health Care Services
563100	Rent-Eq Prt & Repr	Rent - Equipment Printing And Reproduction
563200	Rent - Software	Rent - Software
563500	Rent - Misc	Rent - Miscellaneous
565100	Rent - Equip-Other	Rent - Equipment - Other
569300	Rent - Bldg	Rent - Buildings
569400	Contract - Other	Contracts - Other
569600	Approp Balance	Appropriations Balancing
569610	Contra - Appr Bal	(Contra) Expense - Appropriations Balance
570000	Legal/Electn/Audit-P	Legal/Election/Audit (Planning)
571100	Legal Expense	Legal Expense
571200	Legal Cost 4 Litign	Legal Costs Associated With Litigation
572100	Election Expense	Election Expense
573100	Audit Expense	Audit Expense
574100	Claim Exp/Liab&Oth	Claims Expense / Liability And Other
574200	ClamPay 4 NLitg Setl	Claim Payments For Non-Litigated Settlements
575100	Resv-InsLo-Fire-Thef	Reserve - Insured Losses- Fire & Theft
575200	Earthqk Damage	Earthquake Damage
580000	Other Expense (Planning)	Other Expense (Planning)
580100	Fixed Charges	Fixed Charges
581100	In-Svs TrainTuiReim	In-Service Training & Tuition Reimbursement
582300	Maint - Furniture	Maintenance - Furniture
582400	Maint - Equip	Maintenance - Equipment
582500	Maint - Bldg & Ground	Maintenance - Buildings & Grounds
583100	Memberships	Memberships
584100	Mileage	Mileage
585100	Towels-Clng&Rpr	Towels, Cleaning & Repair
586100	Travel	Travel
587100	Advertising	Advertising
588800	CR Card Disc Fees	Credit Card Discount Fees
588900	Bank Charges	Bank Charges
589000	Other Expense	Other Expense
589100	Over/Short	Overage and Shortage
589200	Oth Exp-A/P Toleranc	Other Expense - A/P Tolerance
589300	Matl Magt Small Diff	Materials Management Small Differences
589500	Adm Support - SFP	Administrative Support - S.F.P.
589600	Repay - Deficit - Oth	Repayments - Deficit - Other
589700	Exp Reallocation	Expense Reallocation
589710	Contra - Exp Realloc	Contra Expense - Expense Reallocation
589800	Rtn of Title IV Fds	Return Of Title IV Funds
589900	Adjustments	Adjustments
589910	Contra - Adjust	Contra Expense - Adjustments
590000	Misc Other Exp. (Planning)	Miscellaneous Other Expense - Planning

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
590100	Unalloc Oth Exp	Unallocated Other Expense
594500	Sch Maint - Bldg	Scheduled Maintenance - Buildings
594700	Sch Maint - Ground	Scheduled Maintenance - Grounds
596200	Commn-Sale of Invest	Commission - Sale of Investments
597000	Trade Disc - Lost	Trade Discounts -Lost
<b>600000</b>	<b>Capital Outlay</b>	<b>Capital Outlay Category</b>
610000	Sites (Planning)	Sites (Planning)
611000	Land Expense	Land Expense
611100	Land Improvmt Exp	Land Improvements Expense
611200	Infrastructure Exp	Infrastructure Expense
620000	Buildings (Planning)	Buildings (Planning)
620010	Contra-Const Realloc	Contra - Construction Reallocation
620100	Buildings Expense	Buildings Expense
620200	Buildg Improv Exp	Buildings Improvements Expense
620300	Leseho Imprv Exp	Leasehold Improvements Expense
620310	Leasehold Alter Exp	Leasehold Alteration Expense
630000	Bks/Matl Libr (Planning)	Books/Materials for Library (Planning)
633000	LibBks&RefMat Exp	Library Books & Reference Materials Expense
640000	Equipment (Planning)	Equipment (Planning)
640100	Equip Expense	Equipment Expense
640110	Equip Repl Expense	Equipment Replacement Expense
640300	Software Eqpt Exp	Software Equipment Expense
642300	LoValue Asset Equip	LoValue Asset Equip
649000	LoValue Asset Exp	Low Value Assets Expense
650000	Lease/Purchas (Planning)	Lease/Purchase (Planning)
651000	Lease Purch - Bldg	Lease Purchase - Buildings
652000	Lease Purch - Eqpt	Lease Purchase - Equipment
655000	Works of Art Exp	Works of Art Expense
690000	AUC Expense	Assets Under Construction Expense
690100	Unalloc Cap Outlay	Unallocated Capital Outlay
699000	Misc Cap Outlay (Planning)	Miscellaneous Capital Outlay (Planning)
699100	Misc Capital Outlay	Miscellaneous Capital Outlay
699999	Cap Costs(AUC)	Capitalized Costs (AUC)
<b>700000</b>	<b>Other Outgo</b>	<b>Other Out-Go Category</b>
710000	Debt Retiremt (Planning)	Debt Retirement (Planning)
710100	Oth Debt Svs Paymt	Other Debt Services Payments
713000	Bond Redemption	Bond Redemption
714000	Bond Intest & Chrg	Bond Interest & Charges
720000	Intrafd Trsf Out (Planning)	Intrafund Transfers Out (Planning)
729000	Other Tuition	Other Tuition
730000	Interfd Trsf Out (Planning)	Interfund Transfer Out (Planning)
731000	General Fund	General Fund
733000	Debt Svs Fund	Debt Service Fund
734000	COPS / Proj Fund	COPS / Project Fund

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
735000	Special Resv Fund	Special Reserve Fund
736000	Cafeteria Fund	Cafeteria Fund
737000	Child Dev Fund	Child Development Fund
738000	Bookstore Fund	Bookstore Fund
739000	Wk Comp Fund	Workers' Compensation Fund
739700	Intra Tr-UnrestLoc	Intrafund Transfer-Unrestricted - Between Location
739800	Intra Tr-Unr Exp	Intrafund Transfer - Unrestricted Expenditures
739900	Intra Tr-Unr/Rest	Intrafund Transfer - Unrestricted / Restricted
740000	Oth Transfer (Planning)	Other Transfers (Planning)
741600	Adj - Prior Yr	Adjustments - Prior Year
742000	Exp Reallocatn	Expense Reallocation
742200	Exp Realloca - Caf�	Expense Reallocation - Cafeteria
750000	Student Fin Aid (Planning)	Student Financial Aid (Planning)
751000	Student Loans	Student Loans
752000	Student Grant	Student Grants
752100	Student Grant-CalWorks	Student Grants - CalWorks-Child Care
753000	Student Grant-Bks- Suppl	Student Grants - Books, Supplies, etc.
756000	Bks-EOPS	Books - E.O.P.S.
760000	Oth Std Aid (Planning)	Other Student Aid (Planning)
760100	Oth Pay to Student	Other Payments To Students
763900	Oth DebtSvsPayCOP	Other Debt Services Payments 1990 COPS
790000	Resv4Contingy (Planning)	Reserve for Contingencies (Planning)
790100	Unallocated Gen Purp	Unallocated General Purpose
790200	Contingency Reserve	Contingency Reserve
790300	General Reserve	General Reserve
790400	Contingy-F/A LRepay	Contingencies - Financial Aid Loan Repayments
799000	Bkst Imprvmt Resv	Bookstore Improvement Reserve
799100	Prof/Loss Alloc	Profit/Loss Allocation Offsets
799110	(Contra)-P/L Alloc	(Contra) Profit/Loss Allocation Offset
799200	Purchase Returns	Purchase Returns
799900	Appopr Summry	Appropriation Summary
799980	CO<>FI Recon Post	CO < > FI Reconciliation Posting
799990	FI/CO Bus Area Adj	FI / CO Business Area Adjustments
799999	Budget Carryfwd Clr	Budget Carryforward (Clearing)
<b>800000</b>	<b>Income</b>	<b>INCOME CATEGORY</b>
810000	Higher Educ Act (Planning)	Higher Education Act (Planning)
810005	Federal Income	Federal Income
811000	Forest Reserve	Forest Reserve
812000	Veterans' Education	Veterans' Education
814000	Edu Prof Dev	Education Professions Development
815000	Econ Opp Act	Economic Opportunity Act
815600	Fed Grants-Other	Federal Grants - Other
816000	Elem & Sec Edu Act	Elementary & Secondary Education Act
818000	Higher Edu Act-1965	Higher Education Act - 1965
818100	Pell (B.E.O.G.)	Pell (B.E.O.G.)

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
818200	N.D.S.L.	N.D.S.L.
818300	S.E.O.G.	S.E.O.G.
818400	Nursing Scholarship	Nursing Scholarship
818500	College Work Study	College Work Study
818600	Direct Loan	Direct Loan
819000	ARRA	American Recovery & Reinvestment Act
820000	VTEA Fed Rev. (Planning)	VTEA Federal Revenue (Planning)
821000	Natl Defense Edu Act	National Defense Education Act
822000	Wk Inv Act-JTPA	Workforce Investment Act - formerly Job Train Pnshp Act
822100	TANF	TANF
823500	Military Person Dev	Military Personnel Development
824000	Voc Ed Act	Vocational Education Act
824200	Voc Edu Act Subpt 2	Vocational Education Act Subpart 2
824300	Voc Edu Act Subpt 3	Vocational Education Act Subpart 3
824400	Voc Edu Act Subpt 4	Vocational Education Act Subpart 4
824500	Voc Edu Act Subpt 5	Vocational Education Act Subpart 5
825000	Law Enforce Edu	Law Enforcement Education
826000	Temp Assist4NeedyFam	Temporary Assistance for Needy Family
827000	Natl Scien Foundatio	National Science Foundation
830000	Federal Rev (Planning)	Federal Revenues (Planning)
840000	Oth Federal Rev (Planning)	Other Federal Rev (Planning)
849000	Other Federal Funds	Other Federal Funds
849100	Medicare Ref/Retiree	Medicare Refund/Retirees Drug Subsidy Income
850000	Comb Fed & Sta (Planning)	Combined Federal & State (Planning)
860000	State Revenues (Planning)	State Revenues (Planning)
861000	Principal Apportmt	Principal Apportionment
861100	Handicap Apportmt	Handicap Apportionment
861200	Sen Bill 1764- Amnty	Senate Bill 1764- Amnesty
861300	Ptnshp For Excell	Partnership For Excellence
861400	PT Fac Office Hrs	Part Time Faculty Office Hours
861500	Energy Cost&Consv	Energy Cost & Conservation
861600	Gain/Tanf/Calworks	Gain/Tanf/Calworks
861700	Basic Skills	Basic Skills
861800	Trf Ctr Supplement	Transfer Center Supplemental
861900	Apportmt - Other	Apportionment - Other
862000	Oth Categor Apportmt	Other Categorical Apportionment
863000	Spec Allwncs-Other	Special Allowances - Other
863800	E O P & S	Extended Opportunity Programs & Services
865000	Com Col Constr Act	Community College Construction Act
865010	Sched Maint & Rpr	Scheduled Maintenance & Repairs
865100	Matriculation Prog	Matriculation Program
865200	FAS Dev - AB1725	Faculty And Staff Development - AB1725
865300	FAS Diversity Fd	Faculty And Staff Diversity Fund
865400	Mgmt Inf Systems	Management Information Systems
865500	Instr Equip Replmt	Instructional Equipment Replacement Inc
865600	State Lottery Funds	State Lottery Funds

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
865700	Cal Grant B	Cal Grant B
865800	Telecom&Tech	Telecommunications & Technology
867100	Tx Relief - Business	Tax Relief - Business
867200	Tx Relief - Homowners	Tax Relief - Homeowners
867300	Other Subventions	Other Subventions
867800	AFE Exemption	Aircraft Flight Equipment Exemption
867900	Tx Rel-MP, Wn & Bpro	Tax Relief - Motion Picture, Wine and Brdy Pro
868000	State Lottery Rev	State Lottery Revenue
868100	State Mandated Costs	State Mandated Costs
869000	Other State Funds	Other State Funds
869100	OtherST Inc-Chil Dev	Other State Income - Child Development
869200	Other ST Inc-ETP	Other State Income - Employmt Tr Panel
869300	Oth ST Inc-Unemp Ins	Other State Income - Unemployment Insurance
869400	Oth ST Inc-Serve	Other State Income - Services
869600	Oth ST Inc-COTOP	Other State Income - Cotop
880000	Local Revenues (Planning)	Local Revenues (Planning)
880084	Mobile Home Fees	Mobile Home Fees
880090	Other County Income	Other County Income
881000	District Taxes	District Taxes
881100	Secured Roll	Secured Roll
881200	Unsecured Roll	Unsecured Roll
881300	Prior Years Taxes	Prior Years Taxes
881400	Eraf Prop Tax Shift	Eraf Property Tax Shift
881500	Eraf Tax Prior Yr	Eraf Tax Prior Year
881600	Supplemental Tax	Supplemental Tax
881800	Redevelopment Rev	Redevelopment Agency Revenue
882000	Con, Gft, Grt & Endwmt	Contributions, Gifts, Grants and Endowments
883000	Contract Instr Srvcs	Contract Instructional Services
883100	Other Contract Srvcs	Other Contract Services
884100	Sale of Bonds	Sale of Bonds
884200	Sale of Equip & Sup	Sale of Equipment & Supplies
884300	Sale of Land & Bldg	Sale of Land & Buildings
884400	Food Service Sales	Food Service Sales
884410	Beverage Cart Sales	Beverage Cart Sales
884500	Sales Of Publication	Sale of Publications
884600	Farming Income	Farming Income
884700	Sale-Ref Matl & WOArt	Sale of Reference Materials & Works of Art
884800	Class/Production Fee	Class/Production Fees
884900	Other Sales	Other Sales
884901	Textbook Rental	Textbook Rental
884902	New Textbook Sales	New Textbook Sales
884903	Used Textbook Sales	Used Textbook Sales
884904	Trade Books Sales	Trade Books Sales
884905	Class Materials Sale	Class Materials Sales
884906	Class Supplies Sales	Class Supplies Sales
884907	Sundries Sales	Sundries Sales

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
884908	Special Orders Sales	Special Orders Sales
884909	Printg-College Sales	Printing - College Press Sales
884910	Confections Sales	Confections Sales
884911	Syllabi Sales	Syllabi Sales
884912	Stationery Sales	Stationery Sales
884913	Tools Sales	Tools Sales
884914	Casting Matl Sales	Casting Materials Sales
884915	Woodwork Matl Sales	Woodworking Materials Sales
884916	Sculpture Sales	Sculpture Sales
884917	Safety Equipt Sales	Safety Equipment Sales
884918	Caps Gowns Sales	Caps and Gowns Sales
884919	Greeting Cards Sales	Greeting Cards Sales
884920	Soft Goods Sales	Soft Goods Sales
884921	Giftware Sales	Giftware Sales
884922	Beverage Item Sales	Beverage Item Sales
884923	Technical Item Sales	Technical Item Sales
884924	Magazine Items Sales	Magazine Items Sales
884925	Automotive Sales	Automotive Sales
884926	Cosmetology Sales	Cosmetology Sales
884927	Art Sales	Art Sales
884928	Electronics Sales	Electronics Sales
884929	Comp Software Sales	Computer Software Sales
884930	Salvage Sales	Salvage Sales
884931	Pay Phone Card Sales	Pay Phone Card Sales
884932	Schdl Catalog Sales	Schedule Catalog Sales
884933	Candy Sales	Candy Sales
884934	Comp Hardware Sales	Computer Hardware Sales
884935	Ceramics Sales	Ceramics Sales
884936	Consignment Sales	Consignment Sales
884990	Commission - General	Commission - General
884991	Commission - Jewelry	Commission - Jewelry
884992	Commission-Magazines	Commission - Magazines
885000	Rntl & Lease 4 Schoo	Rental & Leases - School Purposes
886000	Int Inc-NonCap Inv	Interest Income - Non-Capital Investment
886010	Int Inc-Cap Inv	Interest Income - Capital Investments
886020	Int Inc-InvStndLoan	Interest Income - Investments From Student Loans
886030	Interest-Restricted	Interest Income - Restricted
886100	Inv Inc-Revolv Fund	Investment Income - Revolving Funds
886200	Inv Inc-Pierc Gr Lea	Interest Income - Pierce Ground Lease
887100	Adult Edu Fees	Adult Education Fees
887200	NR Tuition F1	Non-Resident Tuition F1
887205	NR Tuition F1 - ITV	Non-Resident Tuition F1 - ITV
887210	NR Tuition	Non-Resident Tuition
887215	NR Tuition - ITV	Non-Resident Tuition - ITV
887300	ChildCare-Center Fee	Child Care - Center Fees
887310	Child Care - Ins.	Child Care - Insurance

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
887400	Enrollment Fees	Enrollment Fees
887410	Enrollment Fees ITV	Enrollment Fees - ITV
887420	Deg Diff Fees	Degree Differential Fees
887500	Class Audit Fees	Class Audit Fees
887510	Class Audit Fees ITV	Class Audit Fees - ITV
887520	NR Cap Outlay Fee	Non-Resident Capital Outlay Fees
887525	N/R-CAP OUTLAY -ITV	Non-Resident Capital Outlay Fees - ITV
887530	NR - Sevis Fees	Non-Resident Services Fees
887600	Health Serv Fee	Health Services Fees
887610	Health Serv Fee ITV	Health Services Fees - ITV
887620	Intl Health Fee	International Student Health Fee
887700	MATERIAL FEES	Instructional Material Fees and Sale of Classroom Material
887800	Drop Fees	Drop Fees
887810	Drop Fees ITV	Drop Fees - ITV
887820	Library Fines	Library Fines
887830	NR App Proc Fees	Non-Resident Application Processing Fees
887834	Pkg Svcs&Pub Transp	Parking Services and Public Transportation
887835	Metro I Pas	Metro I Pass
887836	Park Fees Spl Events	Parking Fees - Special Events
887838	Parking Fees - Meter	Parking Fees - Meters
887840	Parking Fees - Other	Parking Fees - Other
887841	CS-Civic Center Fees	Community Services - Civic Center Fees
887842	CS-Recreation Fees	Community Services - Recreation Fees
887843	CS-Class Fees	Community Services - Class Fees
887844	CS-Non Credit	Community Services - Non Credit
887845	CS-Computer Classes	Community Services - Computer Classes
887846	CS-Video Prod	Community Services - Video Production
887848	CS-Cultural Events	Community Services - Cultural Events
887849	CS-Theatre Arts	Community Services - Theatre Arts Academy
887850	CS-Special Events	Community Services - Special Events
887851	CS-Swap Meet	Community Services - Swap Meet
887852	CS-Auto Rama	Community Services - Auto Rama Swap Meet
887853	CS-Program Dev	Community Services - Program Development
887854	CS-Satellite Oper	Community Services - Satellite Operation
887855	CS-Food Handlers	Community Services - Food Handlers
887856	CS-Admin	Community Services - Administration
887857	Extension Program	Extension Program
887859	Com. Services Refund	Community Services - Refunds
887860	ASO-Member Fee	A.S.O. - Membership Fees
887865	ASO-Stdnt Rep Fees	A.S.O. - Student Representation Fees
887900	Stdnt Recor&Transcrp	Student Records & Transcripts
887910	Emer Transcrp Fees	Emergency Transcript Fees
888100	Royalties & Bonuses	Royalties & Bonuses
888200	Rentals-College Site	Rentals - College Sites
888300	Golf Range Income	Golf Driving Range Income
888400	Pytm In LieuOfTax	Payments In Lieu of Taxes

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
888510	Pkg Svcs&Pub Transp	Parking Services and Public Transportation
888540	Oth Stdnt Fees&Charg	Other Student Fees and Charges
889000	Other Income	Other Income
889010	CISCO Training	CISCO Training
889011	Live Scan Fingerprtg	Live Scan Fingerprtg
889020	Frank Covey Training	Franklin Covey Training
889030	Program Dev	Program Development
889040	Parking Citations	Parking Citations
889050	Othr Health Serv Fee	Other Health Service Fees
889060	Contract Education	Contract Education
889100	Oth Loc Inc-Donation	Other Local Income - Donations
889200	Oth Loc Inc-Constr L	Other Income - Construction Loans
889300	Oth Loc Inc-Ins Reim	Other Local Income - Insurance Reimbursements
889400	HLth Benefit Savings	Health Benefit Savings
889500	Trade Disc-Taken	Trade Discounts (Taken)
889800	Oth Loc Inc-NonTxbl	Other Local Income - Non-Taxable
889810	Outlawed Warrants	Outlawed Warrants or Stale-Dated Warrants
889820	Overpay of Reg Fees	Overpayment of Registration Fees
889830	Adv Income	Advertising Income
889840	Dupl Reg Receipt	Duplicate Registration Receipt
889850	Elect Data Sys - ATM	Electronic Data System - ATM
889860	Voice Communications	Voice Communications
889870	Dupl. Diploma / Cert	Duplicate Diploma / Certification
889880	Verification Fees	Verification Fees
889900	Other Income-Taxable	Other Income - Taxable
889910	Copy Machine - LRC	Copy Machine - Learning Resouce Center
889920	Salvage Sales	Salvage Sales or Reserved for Future Use
889950	Rtn Cks Proc Fees	Returned Check Processing Fees
890000	Oth Fin Resource-Pla	Other Fin Resources (Planning)
890005	Incoming Transfers	Incoming Transfers
892000	Tuition Transfers	Tuition Transfers
892100	Interdistrict Pymts	Interdistrict Payments
892600	Non-Dist Pymts	Non-District Payments
893000	Interfund Transfers	Interfund Transfers
897100	Proce fm Gen LT debt	Proceeds form General Long-term Debts
898000	Incoming Transfers	Incoming Transfers
899000	Oth Incoming TRF	Other Incoming Transfers
899700	Intrafund TRF-UBLoc	Intrafund Transfer-Unrestricted Between Locations
899800	Intrafund TRF-Unr In	Intrafund Transfer - Unrestricted Income
899900	Intrafund TRF-U/R	Intrafund Transfer - Unrestricted / Restricted
<b>900000</b>	<b>Cash, Invest &amp; Receiv</b>	<b>Cash, Investments and Receivables Category</b>
911000	Cash & Cash Equiv	Cash and Cash Equivalent
916000	Accounts Receivable	Accounts Receivable
917000	Due From Other Funds	Due From Other Funds
922000	Prepaid Exp. & Inv.	Prepaid Expenses and Inventories

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
922006	Def Contrit-DELTA	Deferred Contribution - DELTA
922007	Def Contrit-VISION	Deferred Contribution - VISION
933101	Land (Contra)	Land (Contra)
933111	Land Improv (Contra)	Land Improvements (Contra)
933121	Infrastr (Contra)	Infrastructure (Contra)
933201	Buildings (Contra)	Buildings (Contra)
933211	Bldgs Imp (Contra)	Building Improvements (Contra)
933221	Lshold Imp (Contra)	Leasehold Improvements (Contra)
933301	Lib Bks&Ref (Contra)	Library Books & Reference Materials (Contra)
934001	Equipment (Contra)	Equipment (Contra)
934901	LVA (Contra)	Low Value Assets (Contra)
935001	Works of Art(Contra)	Works of Art (Contra)
936001	Cap Lease (Contra)	Capital Leases (Contra)
939001	AUC (Contra)	Assets under Construction (Contra)
949000	Other Debits	Other Debits -Debt Service
951000	Accounts Payable	Accounts Payable
951955	GR/IR (Clear)	Goods Receipt / Invoice Receipt Clearing
951957	Freight (Clearing)	Freight (Clearing)
952000	Due To Other Funds	Due To Other Funds
955000	Long-term Liab	Long-term Liabilities
961000	Reserve	Reserve
970001	Reserve for Encumbra	Reserve for Encumbrances
970010	Resv 4 Enc-Matl Fee	Reserve for Encumbrances - Material Fees
970020	Resv 4 Enc-Restr Fds	Reserve for Encumbrances - Restricted Funds
970045	Res for GASB 45	Reserve for Retirees Health Insurance
970102	Transf to Reserve	Transferred to Reserve
970103	Adjust to A/R	Prior-Year Adjustment to Accounts Receivable
970104	Adjust to A/P	Prior-Year Adjustment to Accounts Payable
970105	Adjust to Inventory	Prior-Year Adjustment to Inventory
970200	General Reserve	General Reserve
970300	Res Fd Balance-DWP	Reserve Fd Balance - DWP Conservation Project
970500	Invest Capital Asset	Fund Balance Investment in Capital Assets
970600	Invest CapAss (GASB)	Fund Balance Investment in Capital Assets - GASB
970700	N/A Gain/Loss in Ass	N/A Gain/Loss in Asset Disposal
970800	N/A Depreciation	Net Assets Depreciation
971000	Fund Balance	Fund Balance
971001	Unreserve for FB	Unreserve for Fund Balances
971003	FB Net Assets (GASB)	Fund Balance Acct for Net Assets (GASB)
971004	Reserve for Comp Abs	Reserve for Compensated Absences
971005	Reserve for Work Com	Reserve for Workers Compensation
971006	Fed Cap Contr-Perkin	Federal Capital Contributions - Perkins Loans
971007	Cap Costs(AUC)	FB - Capitalized Costs (AUC)
971008	EOPS Loan Fund	EOPS Loan Fund
971009	Fed Cap Contr-NL	Federal Capital Contributions - Nursing Loans
971010	Matl Fees Unspe Bal	Material Fees Unspent Balance
971011	Perkins Loans	Perkins Loans

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
971012	N.U.R.L.	N.U.R.L.
971013	Unexp Prog Auth-CWS	Unexpended Program Authorizations - C.W.S.
971014	UnexpProgAuth-BEOG	Unexpended Program Authorizations - B.E.O.G.
971015	UnexpProAuth-SEOGI	Unexpended Program Authorizations - S.E.O.G.I.
971016	UnexpProgAuth-NDSL	Unexpended Program Auth - NDSL
971017	UnexpProAuth-SEOGC	Unexpended Program Auth -SEOGC
971018	UnexpProgAuth-SEOG	Unexpended Program Auth - EOPS
971019	UnexpProgAuth-NURL	Unexpended Program Auth - NURL
971020	UnexpProgAuth-NURS	Unexpended Program Auth - NURS
971026	Inst Match-Perkins	Institutional Matching - Perkins Loans
971029	Inst Match-NURL	Institutional Matching - Perkins N.U.R.L.
971036	Repay to DOE-Perkins	Repayments to D.O.E. - Perkins Loans
971039	Repay to DHHS-NURL	Repayments to D.H.H.S. - N.U.R.L.
971046	Repay to Inst-Perkin	Repayments to Institution - Perkins Loans
971049	Repay to Inst-NURL	Repayments to Institution - N.U.R.L.
971058	Trnsf to Nursing Sch	Transfers to Nursing Scholarships
971059	Trnsf frm Nursing Sc	Transfers from Nursing Scholarships
971090	Fund Bal Unres 06/02	Fund Balance - Unrestricted at 06/30/2002
971092	Fund Bal Rest 06/02	Fund Balance - Restricted at 06/30/2002
971099	Fin Aid Cumu 06/02	Financial Aid - Cumulative at 06/30/2002
971100	NET ASSET NON FM	NET ASSET NON FM
971102	Transf to Reserve	Transferred to Reserve
971103	Adjust to A/R	Prior-Year Adjustments to Accounts Receivable
971104	Adjust to A/P	Prior-Year Adjustments to Accounts Payable
971105	Adjust to Inventory	Prior-Year Adjustments to Inventory
971110	Int.Col-NURL-PY	Cumm. Interest on NURL Collected as of Prior FY
971111	Int.X-NURL-PY	Cumm. Interest on NURL Cancelled as of Prior FY
971112	P&I.X-NURL 10%-PY	Cumm. P & I Cancelled NURL - 10% as of Prior FY
971113	P&I.X-NURL 15%-PY	Cumm. P & I Cancelled NURL - 15% as of Prior FY
971114	P&I.X-NURL 20%-PY	Cumm. P & I Cancelled NURL - 20% as of Prior FY
971115	P&I.X-NURL DI-PY	Cumm. P & I Cancelled NURL - DI as of Prior FY
971116	P&I.X-NURL DE-PY	Cumm. P & I Cancelled NURL - DE as of Prior FY
971117	P&I.X-NURL-BK rpt-PY	Cumm. P & I Cancelled NURL - Bankruptcy as of Prio
971118	P&I.X-NURL Othr-PY	Cumm. P & I Cancelled NURL - Others as of Prior FY
971119	Collctn Cost-NURL-PY	Cumm. Collection Cost - NURL as of Prior FY
971120	IntOnInvstmt-NURL-PY	Cumm. Interest On Investment NURL as of Prior FY
971121	CR BureauFee-NURL-PY	Cumm. Credit Bureau Fees NURL as of Prior FY
971122	P&I.WrtnOff-NURL-PY	Cumm. P & I Written Off - NURL as of Prior FY
971123	Pnlt/LateFeeNURL-PY	Cumm. Penalty/Late Fee NURL as of Prior FY
971124	Int.Col-NDSL-PY	Cumm. Interest on NDSL Collected as of Prior FY
971125	Int.X-NDSL-PY	Cumm. Interest on NDSL Cancelled as of Prior FY
971126	Reimb-I/P.X-NDSL-PY	Cumm. Reimbrsment of I/P Cancelled - NDSL as of PrFY
971127	IntOnInvstmt-NDSL-PY	Cumm. Interest On Investment NDSL as of Prior FY
971128	P&I Assg DOE-NDSL-PY	Cumm. P & I Assigned to OE - NDSL as of Prior FY
971129	P&I X.pr7/72-NDSL-PY	Cumm. P & I Cancelled prior 7/72 - NDSL as of PrFY
971130	P&I Xaft7/72-NDSL-PY	Cumm. P & I Cancelled after 7/72 - NDSL as of Pr FY

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
971131	P&I X.DE-NDSL-PY	Cumm. P & I Cancelled Death - NDSL as of Prior FY
971132	P&I X.DI-NDSL-PY	Cumm. P & I Cancelled Disability- NDSL as of PrFY
971133	P&I X.-BKrptNDSL-PY	Cumm. P & I Cancelled Bankruptcy - NDSL as of PrFY
971134	P&I X.Othr-NDSL-PY	Cumm. P & I Cancelled Others - NDSL as of Prior FY
971135	AdmExpn-NDSL-PY	Cumm. Administrative Expenses - NDSL as of PrFY
971136	CollCost-NDSL-PY	Cumm. Collection Cost - NDSL as of Prior FY
971137	LitigatnCost-NDSL-PY	Cumm. Litigation Cost - NDSL as of Prior FY
971138	Pnlty/LteFee-NDSL-PY	Cumm. Penalty/Late Fees - NDSL as of Prior FY
971139	Vol.Srv-15%-NDSL-PY	Cumm. Volunteer Service - 15% - NDSL as of PrFY
971140	LawEnfrcmnt-NDSL-PY	Cumm. Law Enforcement - NDSL as of Prior FY
971141	P&IXMdTch/NrsNDSL-PY	Cumm. P & I Med-Tech/Nursing - NDSL as of Prior FY
971142	P&IXMiltSvs/NrsNDSL-	Cumm. P & I Cancelled - Milt.Svs - NDSL as of PY
971201	Int.Col-NURL-Curr	Interest on NURL Collected - Current
971202	Int.X-NURL-Curr	Interest on NURL Cancelled - Current
971203	P&I.X-NURL 10%-Curr	Principle & Interest Cancelled NURL 10% - Current
971204	P&I.X-NURL 15%-Curr	Principle & Interest Cancelled NURL 15% - Current
971205	P&I.X-NURL 20%-Curr	Principle & Interest Cancelled NURL 20% - Current
971206	P&I.X-NURL DI-Curr	Princ. & Interest Canc NURL - Disability - Current
971207	P&I.X-NURL DE-Curr	Princ. & Interest Canc. NURL - Death - Current
971208	P&I.X-NURL-BKrpt-Cur	Princ. & Interest Canc. NURL - Bankruptcy -Current
971209	P&I.X-NURL Othr-Curr	Principle & Interest Cancelled NURL-Others-Current
971210	ColltnCost-NURL-Curr	Collection Cost NURL - Current
971211	Int. Invst-NURL-Curr	Interest Investment NURL - Current
971212	CRBureaFee-NURL-Curr	Credit Bureau Fees NURL - Current
971213	P&I.WrtnOff-NURL-Cur	Principle & Interest Written Off NURL - Current
971214	Pnlty/LteFeNURL-Curr	Penalty/Late Fee NURL - Current
971215	Int.Coltd-NDSL-Curr	Interest on NDSL Collected - Current
971216	Int.X-NDSL-Curr	Interest on NDSL Cancelled - Current
971217	Reimb-I/PX-NDSL-Curr	Reimbmnt of Int./Princ. Cancelled - NDSL - Current
971218	Int. Invst-NDSL-Curr	Interest On Investment NDSL - Current
971219	P&IAsgDOE-NDSL-Curr	Principle & Interest Assigned to OE NDSL - Current
971220	P&IXpr7/72-NDSL-Curr	Princ. & Interest Canc. before 7/72 NDSL - Current
971221	P&IXaft7/72-NDSL-Cur	Princ. & Interest Canc. after 7/72 NDSL - Current
971222	P&I X.DE-NDSL-Curr	Principle & Interest Cancelled Death NDSL-Current
971223	P&I X.DI-NDSL-Curr	Princ. & Interest Canc. Disability NDSL - Current
971224	P&I XBKrpt-NDSL-Curr	Princ. & Interest Canc. Bankruptcy NDSL - Current
971225	P&I X.Othr-NDSL-Curr	Principle & Interest Cancelled Others NDSL - Curre
971226	AdmExpCamp-NDSL-Curr	Administrative Expenses NDSL - Campus - Current
971227	AdmExpn-DO-NDSL-Curr	Administrative Expenses NDSL - District - Current
971228	CollCost-NDSL-Curr	Collection Cost NDSL - Current
971229	LitgtnCost-NDSL-Curr	Litigation Cost NDSL - Current
971230	Pnlty/LtFe-NDSL-Curr	Penalty/Late FeesNDSL - Current
971231	Vol.Srv15% NDSL-Curr	Volunteer Service - 15% NDSL - Current
971232	LwEnfrcmnt-NDSL-Curr	
971233	P&IXMdTch/NrNDSL-Cur	Principle & Interest Med-Tech/Nursing NDSL - Curre
971234	P&IXMiltSvs/NrsNDSL-	Principle & Interest - Milt.Svs - NDSL - Current

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
972001	Reserved for Encumbr	Reserved for Encumbrances
972300	A.S.O. Fund Balance	A.S.O. Fund Balance
972400	A.S.O. Trust Restr F	A.S.O. Trust Restricted Fund Balance
972600	A.S.O. Scholarships	A.S.O. Scholarships
972800	A.S.O. Clubs RestrFB	A.S.O. Clubs Restricted Fund Balance
981000	Cap Exp-Land (Fund)	Capital Expenditures - Land (Fund)
981100	Cap Exp-Land Imp	Capital Expenditures - Land Improvements (Fund)
981200	Cap Exp-Infrastruct	Capital Expenditures - Infrastructures (Fund)
982000	Cap Exp-Building	Capital Expenditures - Building (Fund)
982100	Cap Exp-Bldg Imp	Capital Expenditures - Building Improvements(Fund)
982200	Cap Exp-Lshld Imp	Capital Expenditures - Leashold Improvements(Fund)
983000	Cap Exp-Library	Capital Expenditures - Lib Books & Ref Matl (Fund)
984000	Cap Exp-Equip	Capital Expenditures - Equipment (Fund)
984900	Cap Exp-LVA	Capital Expenditures - Low Value Assets (Fund)
985000	Cap Exp-LArt	Capital Expenditures - Work of Art (Fund)
986000	Cap Exp-Leasest	Capital Expenditures - Leases (Fund)
989000	Cap Exp-AUC	Capital Expenditures - Assets Inder Const (Fund)
990010	Land-CO-Cost	Land-CO-Cost
990020	Land Imp-CO-Contra	Land Improvement-CO-Contra
990030	Land Imp-CO-Cost	Land Improvement - CO - Cost
990040	Land Imp-CO-Contra	Land Improvements-CO-Contra
990050	Infrastructre-CO-Cos	Infrastructre-CO-Cost
990060	Infrastr-CO-Contra	Infrastructure - CO - Contra
990070	Buildings-CO-Cost	Buildings-CO-Cost
990071	BuildingsImprv(GASB)	Buildings Improvement (GASB)
990072	LseholdImprv(GASB)	Leasehold Improvement (GASB)
990080	Buildings-CO-Contra	Buildings-CO-Contra
990081	BldingsImprv(Contra)	Buildings Improvement (Contra)
990082	LseholdImprv(Contra)	Leasehold Improvement (Contra)
990090	Library Book-CO-Cost	Library Books & Reference Materials - CO - Cost
990100	Library Book-CO-Cont	Library Book & Reference -CO-Contra
990110	Equipment-CO-Cost	Equipment-CO-Cost
990120	Equipment-CO-Contra	Equipment-CO-Contra
990130	Works of Art-CO-Cost	Works of Art-CO-Cost
990140	Works of Art-CO-Cont	Works of Art-CO-Contra
990150	Cap Leases-CO-Cost	Capital Leases - CO -Cost
990160	Cap Leases-CO-Contra	Capital Leases - CO -Contra
990170	AUC - CO - Cost	
990180	AUC - CO - (Contra)	AUC - CO - (Contra)
990799	Equip - CO - LVA	Equipment - CO - Low Value Assets
990899	(Contra) Equip - LVA	(Contra) Equipment - CO - Low Value Assets
991100	Land Imp - Depr Exp	Land Improvements - Depreciation Expense
991101	Land Imp - Acc Depr	Land Improvements - Accumlated Depreciation
991200	Infrast - Depr Exp	Infrastructure - Depreciation Exp
991201	Infrast - Acc Depr	Infrastructure - Accumulated Depreciation
992000	Bldgs - Depr Exp	Buildings - Depreciation Expense

<b>GL Account</b>	<b>Description Abbr.</b>	<b>Description</b>
992001	Bldgs - Acc Depr	Buildings - Accumulated Depreciation
992010	AccDepBldgImpr(GASB)	Accumulated Depreciation Building Improvmnts(GASB)
992100	DeprBldgImpr(GASB)	Depreciation Building Improvmnts(GASB)
992200	DeprLselmpr(GASB)	Depreciation Leasehold Improvmnts(GASB)
993000	Lib - Depr Exp	Library Books & Reference Mat - Depr Expense
993001	Lib - Acc Depr	Library Books & Reference Mat - Accumulated Depr
994000	Equipment - Depr Exp	Equipment - Depreciation Expense
994001	Equipment - Acc Depr	Equipment - Accumulated Depreciation
995000	Wks of Art - Depr Ex	Works of Art - Depreciation Expense
995001	Wks of Art-AccDepr	Works of Art - Accumulated Depreciation
996000	Cap Lease-Depr Exp	Capital Leases - Depreciation Expense
996001	Cap Lease-Acc Depr	Capital Leases - Accumulated Depreciation
997799	Dep Exp-Equip-LVA	Depr. Expense - Equipment - Low Value Assets
997899	Acc Dep-Equip-LVA	Accum. Depr. - Equip - Low Value Assets
998910	Gain on Assets	Gaain on Disposal/Sale of Capital Assets
998915	Loss on Assets	Loss on Disposal/Sale of Capital Assets
998920	Revaluation of Depr	Revaluation of Ordinary Depreciation
998925	Rev from Write-up	Revenue from write up on Uplanned Depr
998930	Rev from Asset Sale	Revenue from Asset Sale Clearing
998940	Unapp Fund Balance	Unappropriated Fund Balance
999900	Conv & Interf / Clear	Conversion & Interface Clearing Accounts
999907	FB for Stat Postings	FB for Stat Postings