

LCC_FDO0100 FOAP Hierarchies - Accounts

05-JUN-09 08.51.56 AM

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

Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
10	Assets	11	Current Assets	1	110000	Cash and Cash Equivalents	A	110000
10	Assets	11	Current Assets	2	110010	Cash	A	110010
10	Assets	11	Current Assets	3	110100	Cash	A	110100
10	Assets	11	Current Assets	3	111000	Bank of America-General Account	A	111000
10	Assets	11	Current Assets	3	111001	B of A Checking - Return Check	A	111001
10	Assets	11	Current Assets	3	111002	B of A Checking - A/R Clearing	A	111002
10	Assets	11	Current Assets	3	111003	B of A Checking - Student Holding	A	111003
10	Assets	11	Current Assets	3	112000	Bank of America-Financial Aid Acct	A	112000
10	Assets	11	Current Assets	3	112900	Financial Aid - Replacement Acct	A	112900
10	Assets	11	Current Assets	3	113000	Bank of America-Payroll Account	A	113000
10	Assets	11	Current Assets	3	113500	OPAY Suspense Account	A	113500
10	Assets	11	Current Assets	3	113900	Payroll - Replacement Acct	A	113900
10	Assets	11	Current Assets	3	114000	Bank of America-Payables Account	A	114000
10	Assets	11	Current Assets	3	114900	Payables - Replacement Acct	A	114900
10	Assets	11	Current Assets	3	115000	U S Bank - General Account	A	115000
10	Assets	11	Current Assets	3	116100	Arapahoe Bank - Perkins	A	116100
10	Assets	11	Current Assets	3	116200	Arapahoe Bank - Nursing	A	116200
10	Assets	11	Current Assets	3	117100	Hyland Const Retainage	A	117100
10	Assets	11	Current Assets	3	117200	Chambers Const Retainage	A	117200
10	Assets	11	Current Assets	3	119050	Bookstore Returned Check	A	119050
10	Assets	11	Current Assets	3	119100	Cash Held by County - Lane	A	119100
10	Assets	11	Current Assets	3	119110	Cash Held by County - Linn	A	119110
10	Assets	11	Current Assets	3	119120	Cash Held by County - Benton	A	119120
10	Assets	11	Current Assets	3	119130	Cash Held by County - Douglas	A	119130
10	Assets	11	Current Assets	3	119300	Cash Held in Escrow	A	119300
10	Assets	11	Current Assets	3	119600	Inter-Fund Cash Position Account	A	119600
10	Assets	11	Current Assets	3	119700	SOAR Cks-Distribute-Bank Accts	A	119700
10	Assets	11	Current Assets	2	120000	Petty Cash	A	120000
10	Assets	11	Current Assets	3	121100	Petty Cash Fund	A	121100
10	Assets	11	Current Assets	3	121105	Petty Cash Fund - Math	A	121105
10	Assets	11	Current Assets	3	121106	Petty Cash Fund - Elect Svs	A	121106
10	Assets	11	Current Assets	3	121107	Petty Cash Fund - Business Tech	A	121107
10	Assets	11	Current Assets	3	121108	Petty Cash Fund - English & F Lang	A	121108
10	Assets	11	Current Assets	3	121109	Petty Cash Fund - Social Science	A	121109

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
10	Assets	11	Current Assets	3	121110	Petty Cash Fund - Science	A	121110
10	Assets	11	Current Assets	3	121111	Petty Cash Fund - Art & Applied	A	121111
10	Assets	11	Current Assets	3	121112	Petty Cash Fund - Performing Art	A	121112
10	Assets	11	Current Assets	3	121113	Petty Cash Fund - Family & Health	A	121113
10	Assets	11	Current Assets	3	121114	Petty Cash Fund - Downtown Center	A	121114
10	Assets	11	Current Assets	3	121115	Petty Cash Fund - Telecourses	A	121115
10	Assets	11	Current Assets	3	121116	Petty Cash Fund - Library	A	121116
10	Assets	11	Current Assets	3	121117	Petty Cash Fund - Internatnl Stdnt	A	121117
10	Assets	11	Current Assets	3	121118	Petty Cash Fund - Florence	A	121118
10	Assets	11	Current Assets	3	121119	Petty Cash Fund - Cottage Grove	A	121119
10	Assets	11	Current Assets	3	121120	Petty Cash Fund - Athletics	A	121120
10	Assets	11	Current Assets	3	121121	Petty Cash Fund - Campus Svs	A	121121
10	Assets	11	Current Assets	3	121122	Petty Cash Fund - CCRC	A	121122
10	Assets	11	Current Assets	3	121123	Petty Cash Fund - RSVP	A	121123
10	Assets	11	Current Assets	3	121124	Petty Cash Fund - SCP	A	121124
10	Assets	11	Current Assets	3	121125	Petty Cash Fund - Culinary Arts & H	A	121125
10	Assets	11	Current Assets	3	121126	Petty Cash Fund - Student Life & L	A	121126
10	Assets	11	Current Assets	3	121127	Petty Cash Fund-ASLCC Book Exchange	A	121127
10	Assets	11	Current Assets	3	121128	Petty Cash Fund-Facilities Mngmnt	A	121128
10	Assets	11	Current Assets	3	121129	Petty Cash Fund-Specialized Support	A	121129
10	Assets	11	Current Assets	3	121130	Petty Cash Fund-Child and Family Ed	A	121130
10	Assets	11	Current Assets	3	124000	Change Fund	A	124000
10	Assets	11	Current Assets	3	124005	Change Fund-Business Tech MOUS	A	124005
10	Assets	11	Current Assets	3	124006	Change Fund - Dental Clinic	A	124006
10	Assets	11	Current Assets	3	124007	Change Fund - Continuing Ed	A	124007
10	Assets	11	Current Assets	3	124008	Change Fund - Bus Dev Cntr	A	124008
10	Assets	11	Current Assets	3	124009	Change Fund - Library	A	124009
10	Assets	11	Current Assets	3	124010	Change Fund - Students First!	A	124010
10	Assets	11	Current Assets	3	124011	Change Fund - Florence Center	A	124011
10	Assets	11	Current Assets	3	124012	Change Fund - Cottage Grove Center	A	124012
10	Assets	11	Current Assets	3	124013	Change Fund - Thurston	A	124013
10	Assets	11	Current Assets	3	124014	Change Fund - Oakridge	A	124014
10	Assets	11	Current Assets	3	124015	Change Fund - Willamette	A	124015
10	Assets	11	Current Assets	3	124016	Change Fund - Churchill	A	124016
10	Assets	11	Current Assets	3	124017	Change Fund - Elmira	A	124017

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
10	Assets	11	Current Assets	3	124018	Change Fund - Junction City	A	124018
10	Assets	11	Current Assets	3	124019	Change Fund - McKenzie	A	124019
10	Assets	11	Current Assets	3	124020	Change Fund - Public Safety	A	124020
10	Assets	11	Current Assets	3	124021	Change Fund - Bookstore	A	124021
10	Assets	11	Current Assets	3	124022	Change Fund - Bookstore DTC	A	124022
10	Assets	11	Current Assets	3	124023	Change Fund - Stamps - Bookstore	A	124023
10	Assets	11	Current Assets	3	124024	Change Fund - Flight Tech 1	A	124024
10	Assets	11	Current Assets	3	124025	Change Fund - Flight Tech 2	A	124025
10	Assets	11	Current Assets	3	124026	Change Fund - Testing	A	124026
10	Assets	11	Current Assets	3	124027	Change Fund - ASLCC Book Exchange	A	124027
10	Assets	11	Current Assets	3	124028	Change Fund - Culinary Arts & Hosp	A	124028
10	Assets	11	Current Assets	3	125000	Deposit Accounts	A	125000
10	Assets	11	Current Assets	3	125100	Postage Meter Deposit	A	125100
10	Assets	11	Current Assets	3	125200	Postage Due Deposit	A	125200
10	Assets	11	Current Assets	3	125300	Postage Business Reply Deposit	A	125300
10	Assets	11	Current Assets	3	125600	Freight Carrier Deposit	A	125600
10	Assets	11	Current Assets	1	130000	Investments	A	130000
10	Assets	11	Current Assets	2	130010	Investments	A	130010
10	Assets	11	Current Assets	3	135000	Investments-Local Govt Inv Pool	A	135000
10	Assets	11	Current Assets	4	135010	LGIP 4254 - General Fund	A	135010
10	Assets	11	Current Assets	4	135020	LGIP 4416 - Bond Const	A	135020
10	Assets	11	Current Assets	4	135030	LGIP 4801 - LASR	A	135030
10	Assets	11	Current Assets	4	135040	LGIP 3715 - Early Retirement	A	135040
10	Assets	11	Current Assets	3	138200	Investments-Other	A	138200
10	Assets	11	Current Assets	4	138210	Gen Investments - Com'l Paper	A	138210
10	Assets	11	Current Assets	4	138220	GOB Invest - Cert of Deposit	A	138220
10	Assets	11	Current Assets	4	138230	Gen Invest - US Gov't Other Issues	A	138230
10	Assets	11	Current Assets	4	138240	GOB Invest - US Gov't Other Issues	A	138240
10	Assets	11	Current Assets	4	138250	Pension Bond Investments	A	138250
10	Assets	11	Current Assets	3	139000	Investments-Def Comp Accounts	A	139000
10	Assets	11	Current Assets	4	139100	Selco Deferred Comp	A	139100
10	Assets	11	Current Assets	4	139200	Aetna Deferred Comp	A	139200
10	Assets	11	Current Assets	4	139300	Nationwide Deferred Comp	A	139300
10	Assets	11	Current Assets	1	140000	Receivables	A	140000
10	Assets	11	Current Assets	2	141010	Taxes Receivable	A	141010

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
10	Assets	11	Current Assets	3	141100	Taxes Receivable-Current Year	A	141100
10	Assets	11	Current Assets	3	141200	Taxes Receivable-Prior Year	A	141200
10	Assets	11	Current Assets	2	144000	Accounts Receivable	A	144000
10	Assets	11	Current Assets	3	144010	A/R - Students	A	144010
10	Assets	11	Current Assets	3	144100	A/R - Staff	A	144100
10	Assets	11	Current Assets	3	144200	A/R - Other	A	144200
10	Assets	11	Current Assets	3	144205	A/R - ODR Collections	A	144205
10	Assets	11	Current Assets	3	144210	A/R - Third Party Billing	A	144210
10	Assets	11	Current Assets	3	144300	A/R - Adjustments	A	144300
10	Assets	11	Current Assets	3	144310	A/R RSC Collections Revenue Holding	A	144310
10	Assets	11	Current Assets	3	144320	A/R RCS Student Account Clearing	A	144320
10	Assets	11	Current Assets	3	144400	A/R - Accrued	A	144400
10	Assets	11	Current Assets	3	144405	A/R Collections	A	144405
10	Assets	11	Current Assets	3	144410	A/R - Accrued Phone Chgs	A	144410
10	Assets	11	Current Assets	3	144600	A/R - Balance Reinstatement	A	144600
10	Assets	11	Current Assets	3	144700	A/R - Grant Unbilled	A	144700
10	Assets	11	Current Assets	3	144800	A/R - Grant Billed	A	144800
10	Assets	11	Current Assets	3	149900	Allowance-Doubtful A/R	A	149900
10	Assets	11	Current Assets	2	150000	Loans Receivable	A	150000
10	Assets	11	Current Assets	3	154000	Notes Receivable-Students	A	154000
10	Assets	11	Current Assets	3	154200	Allowance for Doubtful Loans	A	154200
10	Assets	11	Current Assets	3	154400	Perkins Funds Advanced Students	A	154400
10	Assets	11	Current Assets	3	154600	Loan Principal Collected	A	154600
10	Assets	11	Current Assets	3	154700	Principal Assigned & Accepted by US	A	154700
10	Assets	11	Current Assets	3	154800	Prin Cancld for Teaching/Military Sv	A	154800
10	Assets	11	Current Assets	3	154810	Prin Cancld for Certain Teaching	A	154810
10	Assets	11	Current Assets	3	154820	Prin Cancld All Other Teaching Srvc	A	154820
10	Assets	11	Current Assets	3	154830	Prin Cancld Military Svc After 7/72	A	154830
10	Assets	11	Current Assets	3	154840	Prin Cancld Volunteer Srvc	A	154840
10	Assets	11	Current Assets	3	154850	Prin Cancld Law Enforcement	A	154850
10	Assets	11	Current Assets	3	154860	Prin Cancld Child/Family Intrvntion	A	154860
10	Assets	11	Current Assets	3	154870	Prin Cancld Nurse Med Tech Srvc	A	154870
10	Assets	11	Current Assets	3	154880	Prin Cancld Death/Disability	A	154880
10	Assets	11	Current Assets	3	154900	Prin Cancld Bankruptcy	A	154900
10	Assets	11	Current Assets	3	154930	Perkins Loan Principal Adjust-Other	A	154930

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
10	Assets	11	Current Assets	2	155000	Accrued Interest	A	155000
10	Assets	11	Current Assets	3	155500	Accrued Interest Receivable	A	155500
10	Assets	11	Current Assets	1	160000	Inventories	A	160000
10	Assets	11	Current Assets	2	160010	Inventories	A	160010
10	Assets	11	Current Assets	3	161100	Inventory-Books-New	A	161100
10	Assets	11	Current Assets	3	161900	Inventory-Other Books	A	161900
10	Assets	11	Current Assets	3	162000	Inventory-General Merchandise	A	162000
10	Assets	11	Current Assets	3	169000	Inventory-Other Items	A	169000
10	Assets	11	Current Assets	1	170000	Due From Other Funds	A	170000
10	Assets	11	Current Assets	2	170110	Due From Other Funds	A	170110
10	Assets	11	Current Assets	3	170120	Due From Other Funds	A	170120
10	Assets	11	Current Assets	1	172000	Other Assets	A	172000
10	Assets	11	Current Assets	2	172110	Other Assets	A	172110
10	Assets	11	Current Assets	3	172115	Prepaid Expenses	A	172115
10	Assets	11	Current Assets	3	172120	Deferred Expenses	A	172120
10	Assets	18	Non-Current Assets	1	180010	Fixed Assets	A	180010
10	Assets	18	Non-Current Assets	2	180020	Fixed Assets	A	180020
10	Assets	18	Non-Current Assets	3	187000	Land & Buildings	A	187000
10	Assets	18	Non-Current Assets	3	189100	Equipment	A	189100
10	Assets	18	Non-Current Assets	3	189900	Accumulated Depreciation	A	189900
10	Assets	18	Non-Current Assets	1	190000	Other Debits	A	190000
10	Assets	18	Non-Current Assets	2	191010	Other Debits	A	191010
10	Assets	18	Non-Current Assets	3	191100	Other Debits	A	191100
10	Assets	18	Non-Current Assets	1	192000	Amount Provided for Gen L/T Debt	A	192000
10	Assets	18	Non-Current Assets	2	192010	Amount Provided for Gen L/T Debt	A	192010
10	Assets	18	Non-Current Assets	3	192100	Provision for Bond Retirement	A	192100
10	Assets	18	Non-Current Assets	3	192200	Provision for Capital Leases	A	192200
10	Assets	18	Non-Current Assets	3	192300	Provision for Vacation Pay	A	192300
10	Assets	18	Non-Current Assets	3	192400	Provision for Retirement Benefits	A	192400
10	Assets	18	Non-Current Assets	3	192500	Provision for Due From Other Funds	A	192500
20	Liabilities	21	Current Liabilities	1	211000	Accounts Payable	A	211000
20	Liabilities	21	Current Liabilities	2	211010	Accounts Payable	A	211010
20	Liabilities	21	Current Liabilities	3	211100	Accounts Payable	A	211100
20	Liabilities	21	Current Liabilities	3	211150	A/P Clearing Account	A	211150
20	Liabilities	21	Current Liabilities	3	211160	F/A Clearing Account	A	211160

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
20	Liabilities	21	Current Liabilities	3	211170	A/P Suspense Account	A	211170
20	Liabilities	21	Current Liabilities	3	211200	A/P - Accrued	A	211200
20	Liabilities	21	Current Liabilities	3	211300	A/P - Retainage Account	A	211300
20	Liabilities	21	Current Liabilities	4	211301	Hyland Const Retainage Acct	A	211301
20	Liabilities	21	Current Liabilities	4	211302	Chambers Const Retainage Acct	A	211302
20	Liabilities	21	Current Liabilities	3	211600	A/P - Deposits	A	211600
20	Liabilities	21	Current Liabilities	3	211601	WES Holding Account	A	211601
20	Liabilities	21	Current Liabilities	3	211602	Machiko Shirai Agency Account	A	211602
20	Liabilities	21	Current Liabilities	3	211700	Trust Deposits-Clubs/Other Org	A	211700
20	Liabilities	21	Current Liabilities	4	211701	Native American Student Assoc	A	211701
20	Liabilities	21	Current Liabilities	4	211702	POW WOW Fund	A	211702
20	Liabilities	21	Current Liabilities	4	211703	Management Team Employees	A	211703
20	Liabilities	21	Current Liabilities	4	211704	Sigma Zeta Phi Theta Kappa	A	211704
20	Liabilities	21	Current Liabilities	4	211705	LCC Faculty Association	A	211705
20	Liabilities	21	Current Liabilities	4	211706	LCC AFT Revolving Account	A	211706
20	Liabilities	21	Current Liabilities	4	211707	OSPIRG	A	211707
20	Liabilities	21	Current Liabilities	4	211708	Disabled Advisory Club	A	211708
20	Liabilities	21	Current Liabilities	4	211709	LCC Food Service Club	A	211709
20	Liabilities	21	Current Liabilities	4	211710	Lane Clothing Stash	A	211710
20	Liabilities	21	Current Liabilities	4	211711	LCC Learning Garden	A	211711
20	Liabilities	21	Current Liabilities	4	211712	LCC Computing Club	A	211712
20	Liabilities	21	Current Liabilities	4	211713	AAWCJC-LCC Chapter	A	211713
20	Liabilities	21	Current Liabilities	4	211714	Students for a Democratic Society	A	211714
20	Liabilities	21	Current Liabilities	4	211715	LCC Fitness Training Club	A	211715
20	Liabilities	21	Current Liabilities	4	211716	ASLCC Women's Program	A	211716
20	Liabilities	21	Current Liabilities	4	211717	The Yoga Plus Club	A	211717
20	Liabilities	21	Current Liabilities	4	211718	ASLCC Disabled Student	A	211718
20	Liabilities	21	Current Liabilities	4	211719	ASLCC Book Exchange	A	211719
20	Liabilities	21	Current Liabilities	4	211720	Nursing Club & Assoc	A	211720
20	Liabilities	21	Current Liabilities	4	211721	CCOSAS	A	211721
20	Liabilities	21	Current Liabilities	4	211722	ASLCC Snack Express	A	211722
20	Liabilities	21	Current Liabilities	4	211723	Shakespeare Players Club	A	211723
20	Liabilities	21	Current Liabilities	4	211724	National Soc of Prof Engr	A	211724
20	Liabilities	21	Current Liabilities	4	211725	SADHA Dental Hygiene	A	211725
20	Liabilities	21	Current Liabilities	4	211726	Dungeons & Dragons	A	211726

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
20	Liabilities	21	Current Liabilities	4	211727	Student Art Association	A	211727
20	Liabilities	21	Current Liabilities	4	211728	Open Source Educational Group	I	211728
20	Liabilities	21	Current Liabilities	4	211729	Chess Club	I	211729
20	Liabilities	21	Current Liabilities	4	211730	Nature Writers Group	A	211730
20	Liabilities	21	Current Liabilities	4	211731	Ceramic Arts Club	A	211731
20	Liabilities	21	Current Liabilities	4	211732	Human Services Club	A	211732
20	Liabilities	21	Current Liabilities	4	211733	ADDA Club - American Design Draftin	I	211733
20	Liabilities	21	Current Liabilities	4	211734	C.A.R.E. (Community Advocating)	I	211734
20	Liabilities	21	Current Liabilities	4	211735	Psi Beta Chapter (Psychology)	A	211735
20	Liabilities	21	Current Liabilities	4	211736	LCC Queer/Straight Alliance	A	211736
20	Liabilities	21	Current Liabilities	4	211737	LCC Chapter of ACLU	I	211737
20	Liabilities	21	Current Liabilities	4	211738	Zazil Association	I	211738
20	Liabilities	21	Current Liabilities	4	211739	Asian/Pacific American Stdnt Union	A	211739
20	Liabilities	21	Current Liabilities	4	211740	LCC Working Class Stdnts Union	I	211740
20	Liabilities	21	Current Liabilities	4	211741	LCC Forest Defenders Club	I	211741
20	Liabilities	21	Current Liabilities	4	211742	Student Production	A	211742
20	Liabilities	21	Current Liabilities	4	211743	Green Chemistry Club	A	211743
20	Liabilities	21	Current Liabilities	4	211744	Latino Student Union	A	211744
20	Liabilities	21	Current Liabilities	4	211745	OSA Projects	A	211745
20	Liabilities	21	Current Liabilities	4	211746	Jewish Student Union	I	211746
20	Liabilities	21	Current Liabilities	4	211747	Snowboarding Club	I	211747
20	Liabilities	21	Current Liabilities	4	211748	Latino Youth Conference	A	211748
20	Liabilities	21	Current Liabilities	4	211749	Allies for Change	I	211749
20	Liabilities	21	Current Liabilities	4	211750	Muslim Student Union	I	211750
20	Liabilities	21	Current Liabilities	4	211751	Latter Day Saint Student Assoc	A	211751
20	Liabilities	21	Current Liabilities	4	211752	Fencers of OR Initiative at Lane	A	211752
20	Liabilities	21	Current Liabilities	4	211753	Northwest Collegiate Ministry	A	211753
20	Liabilities	21	Current Liabilities	4	211754	Forensics Club	A	211754
20	Liabilities	21	Current Liabilities	4	211755	Non-Traditional Student Union	A	211755
20	Liabilities	21	Current Liabilities	3	212100	Professional Dev Repay	A	212100
20	Liabilities	21	Current Liabilities	3	212200	Suspense Account for Void Checks	A	212200
20	Liabilities	21	Current Liabilities	3	212300	Arapahoe/Perkins - Suspense	A	212300
20	Liabilities	21	Current Liabilities	2	213000	Clearing Accounts	A	213000
20	Liabilities	21	Current Liabilities	3	213010	A/R Student Clearing	A	213010
20	Liabilities	21	Current Liabilities	3	213015	A/R Student Clrng-Childcare Res Cnt	A	213015

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
20	Liabilities	21	Current Liabilities	3	213020	A/R Non-Student Clearing	A	213020
20	Liabilities	21	Current Liabilities	3	213030	A/R Grant Clearing	A	213030
20	Liabilities	21	Current Liabilities	3	213040	Fringe Benefit Clearing	A	213040
20	Liabilities	21	Current Liabilities	3	213050	Financial Aid Clearing	A	213050
20	Liabilities	21	Current Liabilities	3	213060	Payroll Clearing	A	213060
20	Liabilities	21	Current Liabilities	3	213070	Title IV - F/A Clearing	A	213070
20	Liabilities	21	Current Liabilities	3	213080	Sponsored Accounts Clearing	A	213080
20	Liabilities	21	Current Liabilities	1	214000	Salaries and Wages Payable	A	214000
20	Liabilities	21	Current Liabilities	2	214010	Salaries and Wages Payable	A	214010
20	Liabilities	21	Current Liabilities	3	214100	Accrued Salary/Wages	A	214100
20	Liabilities	21	Current Liabilities	3	214300	Accrd Salary-Clssfd Emp	A	214300
20	Liabilities	21	Current Liabilities	3	214500	Accrd Salary-12 Mo Faculty	A	214500
20	Liabilities	21	Current Liabilities	3	214600	Accrd Salary-Other Faculty	A	214600
20	Liabilities	21	Current Liabilities	3	214900	Accrd Salary-Other	A	214900
20	Liabilities	21	Current Liabilities	3	219100	Payroll Midmonth Draw	A	219100
20	Liabilities	21	Current Liabilities	3	219200	Payroll Advances	A	219200
20	Liabilities	21	Current Liabilities	3	219900	Payroll Overpayments	A	219900
20	Liabilities	21	Current Liabilities	1	220000	Payroll Liabilities	A	220000
20	Liabilities	21	Current Liabilities	2	220100	Payroll Liabilities	A	220100
20	Liabilities	21	Current Liabilities	3	221000	FICA Payable	A	221000
20	Liabilities	21	Current Liabilities	3	221300	FICA Medicare Payable	A	221300
20	Liabilities	21	Current Liabilities	3	222000	Fed Income Tax W/H Payable	A	222000
20	Liabilities	21	Current Liabilities	3	222500	Fed Earned Inc Credit W/H	A	222500
20	Liabilities	21	Current Liabilities	3	223000	State Income Tax W/H Payable	A	223000
20	Liabilities	21	Current Liabilities	3	224000	Workers Compensation Payable	A	224000
20	Liabilities	21	Current Liabilities	3	225200	PERS-Employee Pickup Payable	A	225200
20	Liabilities	21	Current Liabilities	3	225300	PERS-Employer Tax Payable	A	225300
20	Liabilities	21	Current Liabilities	3	225400	PERS-Additional-Current Year	A	225400
20	Liabilities	21	Current Liabilities	3	225500	PERS-Additional-Prior Year	A	225500
20	Liabilities	21	Current Liabilities	3	225600	PERS-Withdrawal Payback	A	225600
20	Liabilities	21	Current Liabilities	3	226100	OEBB Faculty Employee (EE)	A	226100
20	Liabilities	21	Current Liabilities	3	226200	OEBB Faculty Employer (ER)	A	226200
20	Liabilities	21	Current Liabilities	3	226300	OEBB Retired Faculty Employee (EE)	A	226300
20	Liabilities	21	Current Liabilities	3	226400	OEBB Retired Faculty Employer (ER)	A	226400
20	Liabilities	21	Current Liabilities	3	231000	Annuity/Salary Reduction Payable	A	231000

DB	PODS	Level Key	1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account
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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
20	Liabilities	21	Current Liabilities	4	231010	Aetna Annuity	A	231010
20	Liabilities	21	Current Liabilities	4	231020	Kemper Investors	A	231020
20	Liabilities	21	Current Liabilities	4	231030	Fidelity Ret Sys	A	231030
20	Liabilities	21	Current Liabilities	4	231040	Equitable	A	231040
20	Liabilities	21	Current Liabilities	4	231050	Western United	A	231050
20	Liabilities	21	Current Liabilities	4	231060	Great American	A	231060
20	Liabilities	21	Current Liabilities	4	231070	American Express	A	231070
20	Liabilities	21	Current Liabilities	4	231080	Security Benefit	A	231080
20	Liabilities	21	Current Liabilities	4	231090	State Bond & Mortgage Life	A	231090
20	Liabilities	21	Current Liabilities	4	231100	Variable	A	231100
20	Liabilities	21	Current Liabilities	4	231110	Jackson National	A	231110
20	Liabilities	21	Current Liabilities	4	231120	Northern Life - TSA	A	231120
20	Liabilities	21	Current Liabilities	4	231130	Lincoln National	A	231130
20	Liabilities	21	Current Liabilities	4	231140	Peoples Benefit Life Ins Co	A	231140
20	Liabilities	21	Current Liabilities	4	231150	AAL-Capital Management Corp	A	231150
20	Liabilities	21	Current Liabilities	4	231160	Janus	A	231160
20	Liabilities	21	Current Liabilities	4	231170	Calvert Group	A	231170
20	Liabilities	21	Current Liabilities	4	231180	American Century	A	231180
20	Liabilities	21	Current Liabilities	4	231190	American Funds Service Co	A	231190
20	Liabilities	21	Current Liabilities	4	231200	Tiaa Cref	A	231200
20	Liabilities	21	Current Liabilities	4	231205	Vanguard	A	231205
20	Liabilities	21	Current Liabilities	4	231210	First Investors	A	231210
20	Liabilities	21	Current Liabilities	3	238000	Def Comp Salary Reductions	A	238000
20	Liabilities	21	Current Liabilities	4	238100	Selco Deferred Comp Sal Reduct	A	238100
20	Liabilities	21	Current Liabilities	4	238200	Aetna Deferred Comp Sal Reduct	A	238200
20	Liabilities	21	Current Liabilities	4	238300	Nationwide Def Comp Sal Reduct	A	238300
20	Liabilities	21	Current Liabilities	3	241000	Insurance Deductions Payable	A	241000
20	Liabilities	21	Current Liabilities	4	241010	Standard Life Insurance	A	241010
20	Liabilities	21	Current Liabilities	4	241020	Blue Cross/Blue Shield	A	241020
20	Liabilities	21	Current Liabilities	4	241030	OEA	A	241030
20	Liabilities	21	Current Liabilities	4	242010	Dependent Life Insurance	A	242010
20	Liabilities	21	Current Liabilities	4	242020	Standard Life-Supplemental	A	242020
20	Liabilities	21	Current Liabilities	4	242030	Classified - Insurance	A	242030
20	Liabilities	21	Current Liabilities	4	242040	Faculty - Self Pay	A	242040
20	Liabilities	21	Current Liabilities	4	242050	Management - Self Pay	A	242050

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
20	Liabilities	21	Current Liabilities	4	242060	Long Term Care	A	242060
20	Liabilities	21	Current Liabilities	3	250100	P/R Deduct - Garnishment	A	250100
20	Liabilities	21	Current Liabilities	3	250200	P/R Deduct - Support Payment	A	250200
20	Liabilities	21	Current Liabilities	3	250300	P/R Deduct - Development Fund	A	250300
20	Liabilities	21	Current Liabilities	3	250400	P/R Deduct - Employee Health Clinic	A	250400
20	Liabilities	21	Current Liabilities	3	251000	P/R Deduct - LCC Pay/Acct	A	251000
20	Liabilities	21	Current Liabilities	4	251010	Othr P/R Deduct - LCC Pay/Acct	A	251010
20	Liabilities	21	Current Liabilities	4	251020	Friends of the Library	A	251020
20	Liabilities	21	Current Liabilities	4	251030	United Way P/R Deducts Payable	A	251030
20	Liabilities	21	Current Liabilities	4	251040	LCC Payment on Account	A	251040
20	Liabilities	21	Current Liabilities	4	251050	LCCEF-Clsfd Union Dues	A	251050
20	Liabilities	21	Current Liabilities	4	251060	LCCEF-Clsfd Fair Share	A	251060
20	Liabilities	21	Current Liabilities	4	251065	COPE PAC	A	251065
20	Liabilities	21	Current Liabilities	4	251070	LCCEA - Faculty Union Dues	A	251070
20	Liabilities	21	Current Liabilities	4	251075	OEA/NEA - Faculty Dues	A	251075
20	Liabilities	21	Current Liabilities	4	251080	LCCEA - Faculty OEA PIE PAC	A	251080
20	Liabilities	21	Current Liabilities	4	251090	KLCC Payroll Deduction	A	251090
20	Liabilities	21	Current Liabilities	3	251600	P/R Deduct - Other	A	251600
20	Liabilities	21	Current Liabilities	1	260000	Current Portion of L/T Liabilities	A	260000
20	Liabilities	21	Current Liabilities	2	261000	Current Portion of L/T Liabilities	A	261000
20	Liabilities	21	Current Liabilities	3	262000	Current Liabilities-Vacation Pay	A	262000
20	Liabilities	21	Current Liabilities	3	263000	Current Liabilities-Bonds	A	263000
20	Liabilities	21	Current Liabilities	3	269000	Other Current Liabilities	A	269000
20	Liabilities	21	Current Liabilities	3	269100	F/A Refund-LCC Checks	A	269100
20	Liabilities	21	Current Liabilities	3	269300	F/A Repayments	A	269300
20	Liabilities	21	Current Liabilities	1	280000	Deferred Revenue	A	280000
20	Liabilities	21	Current Liabilities	2	280110	Deferred Revenue	A	280110
20	Liabilities	21	Current Liabilities	3	281000	Unearned Grant/Cont Revenue	A	281000
20	Liabilities	21	Current Liabilities	3	282000	Unearned Tuition/Fees	A	282000
20	Liabilities	21	Current Liabilities	3	282100	EMC Unearned Tuition/Fees	A	282100
20	Liabilities	21	Current Liabilities	3	283000	Def Rev-Gift Certificate Sales	A	283000
20	Liabilities	21	Current Liabilities	3	288000	Deferred Credits	A	288000
20	Liabilities	21	Current Liabilities	1	289000	Due to Other Funds	A	289000
20	Liabilities	21	Current Liabilities	2	289110	Due to Other Funds	A	289110
20	Liabilities	21	Current Liabilities	3	289200	Due to Other Funds	A	289200

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
20	Liabilities	29	Non-Current Liabilities	1	290100	Non-current Liabilities	A	290100
20	Liabilities	29	Non-Current Liabilities	2	290110	Non-current Liabilities	A	290110
20	Liabilities	29	Non-Current Liabilities	3	291000	Non-current Liabilities	A	291000
20	Liabilities	29	Non-Current Liabilities	3	292000	NonCurrent Liab-Vac Pay	A	292000
20	Liabilities	29	Non-Current Liabilities	3	295000	NonCurrent Liab-Notes Payable	A	295000
20	Liabilities	29	Non-Current Liabilities	3	296000	Provision for Due to Other Funds	A	296000
30	Control Accounts	31	Control Accounts	1	301000	Control Accounts	A	301000
30	Control Accounts	31	Control Accounts	2	301010	Control Accounts	A	301010
30	Control Accounts	31	Control Accounts	3	301100	Budgeted Revenue Control	A	301100
30	Control Accounts	31	Control Accounts	3	301200	Actual Expense Control	A	301200
30	Control Accounts	31	Control Accounts	3	301300	PrYr Actual Expense Control	A	301300
30	Control Accounts	31	Control Accounts	3	301400	Labor Expense Control	A	301400
30	Control Accounts	31	Control Accounts	3	301450	Pr Yr Labor Expense Control	A	301450
30	Control Accounts	31	Control Accounts	3	301500	Encumbrance Control	A	301500
30	Control Accounts	31	Control Accounts	3	301600	PrYr Encumbrance Control	A	301600
30	Control Accounts	31	Control Accounts	3	301700	Reservation Control	A	301700
30	Control Accounts	31	Control Accounts	3	301800	Transfer Control	A	301800
30	Control Accounts	31	Control Accounts	3	302100	Actual Revenue Control	A	302100
30	Control Accounts	31	Control Accounts	3	302200	Budgeted Expense Control	A	302200
30	Control Accounts	31	Control Accounts	3	302300	PrYr Budgeted Expense Control	A	302300
30	Control Accounts	31	Control Accounts	3	302400	Budgeted Labor Control	A	302400
30	Control Accounts	31	Control Accounts	3	302500	Encumbrance Reserve Account	A	302500
30	Control Accounts	31	Control Accounts	3	302600	PrYr Encumbrance Reserve Account	A	302600
30	Control Accounts	31	Control Accounts	3	302700	Offset To Reservation Control	A	302700
30	Control Accounts	31	Control Accounts	3	302800	Budgeted Transfer Control	A	302800
30	Control Accounts	31	Control Accounts	3	302900	Budget Change to Fund Balance	A	302900
30	Control Accounts	31	Control Accounts	3	303000	PrYr Budget Change to Fund Balance	A	303000
40	Fund Balance	41	Fund Balance	1	310100	Fund Balance	A	310100
40	Fund Balance	41	Fund Balance	2	310110	Fund Balance	A	310110
40	Fund Balance	41	Fund Balance	3	311000	Fund Balance-Unrestricted	A	311000
40	Fund Balance	41	Fund Balance	3	312000	Fund Balance-Restrictd Admin	A	312000
40	Fund Balance	41	Fund Balance	3	314000	Contribution From General Fund	A	314000
40	Fund Balance	41	Fund Balance	3	315000	Net Working Capital	A	315000
40	Fund Balance	41	Fund Balance	3	315100	Net Working Capital-ICP Contra	A	315100
40	Fund Balance	41	Fund Balance	3	329100	Reserved for Receivables	A	329100

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
40	Fund Balance	41	Fund Balance	3	329200	Reserved for Encumbrances	A	329200
40	Fund Balance	41	Fund Balance	2	330000	Investment in Land/Bldg & Equipmnt	A	330000
40	Fund Balance	41	Fund Balance	3	331000	Land	A	331000
40	Fund Balance	41	Fund Balance	3	332000	Buildings	A	332000
40	Fund Balance	41	Fund Balance	3	333000	Equipment	A	333000
40	Fund Balance	41	Fund Balance	3	390000	Other	A	390000
50	Revenue	51	Intergovernmental	1	400100	State Revenue	A	400100
50	Revenue	51	Intergovernmental	2	400110	State Revenue	A	400110
50	Revenue	51	Intergovernmental	3	407000	State Grants/Contracts	A	400110
50	Revenue	51	Intergovernmental	3	409000	State-Other	A	400110
50	Revenue	51	Intergovernmental	1	410000	Federal Revenue	A	410000
50	Revenue	51	Intergovernmental	2	410010	Federal Revenue	A	410010
50	Revenue	51	Intergovernmental	3	417000	Federal-Grants/Contracts	A	410010
50	Revenue	51	Intergovernmental	3	417100	Federal Pass Thru Grants	A	410010
50	Revenue	51	Intergovernmental	3	419000	Federal-Other	A	410010
50	Revenue	51	Intergovernmental	3	419500	Federal-Other CF Pr Yr	A	410010
50	Revenue	51	Intergovernmental	1	420000	Local Revenue	A	420000
50	Revenue	51	Intergovernmental	2	420100	Property Taxes	A	420100
50	Revenue	51	Intergovernmental	3	421000	Current Year Taxes Lane County	A	420100
50	Revenue	51	Intergovernmental	3	421010	Current Year Taxes Linn County	A	420100
50	Revenue	51	Intergovernmental	3	421020	Current Year Taxes Benton County	A	420100
50	Revenue	51	Intergovernmental	3	421030	Current Year Taxes Douglas County	A	420100
50	Revenue	51	Intergovernmental	3	421100	Prior Year Taxes Lane County	A	420100
50	Revenue	51	Intergovernmental	3	421110	Prior Year Taxes Linn County	A	420100
50	Revenue	51	Intergovernmental	3	421120	Prior Year Taxes Benton County	A	420100
50	Revenue	51	Intergovernmental	3	421130	Prior Year Taxes Douglas County	A	420100
50	Revenue	51	Intergovernmental	3	422100	Tax Offsets-Severance Taxes Lane Co	A	420100
50	Revenue	51	Intergovernmental	3	422110	Tax Offsets-Severance Taxes Linn Co	A	420100
50	Revenue	51	Intergovernmental	3	422120	Tax Offsets-Sev. Taxes Benton Co.	A	420100
50	Revenue	51	Intergovernmental	3	422130	Tax Offsets-Sev. Taxes Douglas Co.	A	420100
50	Revenue	51	Intergovernmental	3	422200	Tax Offsets-Timber Taxes Lane Co.	A	420100
50	Revenue	51	Intergovernmental	3	422210	Tax Offsets-Timber Taxes Linn Co.	A	420100
50	Revenue	51	Intergovernmental	3	422220	Tax Offsets-Timber Taxes Benton Co.	A	420100
50	Revenue	51	Intergovernmental	3	422230	Tax Offsets-Timber Tx. Douglas Co.	A	420100
50	Revenue	51	Intergovernmental	3	423000	In Lieu of Taxes	A	420100

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
50	Revenue	51	Intergovernmental	3	425000	PY Foreclosed Land Sales-Lane Co.	A	420100
50	Revenue	51	Intergovernmental	3	425010	PY Foreclosed Land Sales-Linn Co.	A	420100
50	Revenue	51	Intergovernmental	3	425020	PY Foreclosed Land Sales-Benton Co.	A	420100
50	Revenue	51	Intergovernmental	3	425030	PY Foreclosed Land Sls.-Douglas Co.	A	420100
50	Revenue	51	Intergovernmental	2	427000	Local-Grants/Contracts	A	427000
50	Revenue	51	Intergovernmental	3	427100	Local-Grants/Contracts	A	427000
50	Revenue	51	Intergovernmental	2	429000	Local-Other	A	429000
50	Revenue	51	Intergovernmental	3	429100	Local-Other	A	429000
50	Revenue	53	Tuition and Fees	1	430100	Tuition	A	430100
50	Revenue	53	Tuition and Fees	2	431000	Credit Tuition	A	431000
50	Revenue	53	Tuition and Fees	3	431050	Credit Tuition	A	431000
50	Revenue	53	Tuition and Fees	3	431060	Credit Tuition Surcharge	A	431000
50	Revenue	53	Tuition and Fees	3	431070	Credit Tuition - Tuition Based	A	431000
50	Revenue	53	Tuition and Fees	3	431080	Credit Tuition - Self Support	A	431000
50	Revenue	53	Tuition and Fees	2	431100	Credit Tuition Discounts	A	431100
50	Revenue	53	Tuition and Fees	3	431200	VISA Discount-Credit Classes	A	431100
50	Revenue	53	Tuition and Fees	3	431900	Other Discounts/Adj-Cr. Classes	A	431100
50	Revenue	53	Tuition and Fees	2	432000	Non-Credit Tuition	A	432000
50	Revenue	53	Tuition and Fees	3	432100	Non-Credit Tuition	A	432000
50	Revenue	53	Tuition and Fees	3	432160	Non-Credit Tuition Surcharge	A	432000
50	Revenue	53	Tuition and Fees	2	432200	Non-Credit Tuition Discounts	A	432200
50	Revenue	53	Tuition and Fees	3	432400	Marketing Discounts-NonCr. Classes	A	432200
50	Revenue	53	Tuition and Fees	3	432900	Other Discounts/Adj-NonCr. Classes	A	432200
50	Revenue	53	Tuition and Fees	2	433000	Other Tuition	A	433000
50	Revenue	53	Tuition and Fees	3	433100	Adult High School	A	433000
50	Revenue	53	Tuition and Fees	3	434000	Alternative Program Revenue	A	433000
50	Revenue	53	Tuition and Fees	2	434200	Other Tuition-Discounts	A	434200
50	Revenue	53	Tuition and Fees	3	434300	Comm Svc. Disc.-Alt. Programs	A	434200
50	Revenue	53	Tuition and Fees	3	434900	Other Discounts/Adj-Alt Programs	A	434200
50	Revenue	53	Tuition and Fees	3	435000	MOUS Staff-Fac Disc	A	434200
50	Revenue	53	Tuition and Fees	3	435100	MOUS Student Disc.	A	434200
50	Revenue	53	Tuition and Fees	1	440000	Fees	A	440000
50	Revenue	53	Tuition and Fees	2	440005	Instructional Fees	A	440005
50	Revenue	53	Tuition and Fees	3	440010	Mandatory Student Fees	A	440010
50	Revenue	53	Tuition and Fees	4	441000	Mandatory Fees-Student Approved	A	440010

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
50	Revenue	53	Tuition and Fees	4	442000	Mandatory Fees-Gen Class Fee	A	440010
50	Revenue	53	Tuition and Fees	4	442100	Mandatory Fees-Workshops	A	440010
50	Revenue	53	Tuition and Fees	4	442200	Mandatory Fees-Field Trips	A	440010
50	Revenue	53	Tuition and Fees	4	443000	Mandatory Fees-Class Materials	A	440010
50	Revenue	53	Tuition and Fees	4	444000	Mandatory Fees-Books	A	440010
50	Revenue	53	Tuition and Fees	4	445000	Mandatory Fees-Space Rental	A	440010
50	Revenue	53	Tuition and Fees	4	446000	Mandatory Fees-Computers	A	440010
50	Revenue	53	Tuition and Fees	4	446100	Mandatory Fees-Computer Lab	A	440010
50	Revenue	53	Tuition and Fees	4	446200	Mandatory Fees-Computer Time	A	440010
50	Revenue	53	Tuition and Fees	4	446300	Mandatory Fees-Instructional Costs	A	440010
50	Revenue	53	Tuition and Fees	4	448000	Mandatory Fees-Student M & S	A	440010
50	Revenue	53	Tuition and Fees	4	449000	Mandatory Fees-Other	A	440010
50	Revenue	53	Tuition and Fees	3	452000	NonMandatory Fee	A	452000
50	Revenue	53	Tuition and Fees	4	452100	NonMandatory Fees-Workshops	A	452000
50	Revenue	53	Tuition and Fees	4	452200	NonMandatory Fees-Field Trips	A	452000
50	Revenue	53	Tuition and Fees	4	453000	NonMandatory Fees-Flight Fees	A	452000
50	Revenue	53	Tuition and Fees	4	456100	NonMandatory Fees-Computer Lab	A	452000
50	Revenue	53	Tuition and Fees	4	456200	NonMandatory Fees-Comptr Time	A	452000
50	Revenue	53	Tuition and Fees	4	458000	NonMandatory Fees-Std Proj Matls	A	452000
50	Revenue	53	Tuition and Fees	4	459000	NonMandatory Fees-Other	A	452000
50	Revenue	53	Tuition and Fees	2	460000	Other Fees & Charges	A	460000
50	Revenue	53	Tuition and Fees	3	461000	Other Fees & Chgs-Process Fees	A	460000
50	Revenue	53	Tuition and Fees	3	462000	Other Fees & Chgs-Enforcement Fee	A	460000
50	Revenue	53	Tuition and Fees	3	463000	Other Fees & Chgs-User Charges	A	460000
50	Revenue	53	Tuition and Fees	3	463100	Admission Fees	A	460000
50	Revenue	53	Tuition and Fees	3	463200	Other Fees & Chgs-Facility Rent	A	460000
50	Revenue	53	Tuition and Fees	3	463300	Other Fees & Chgs-Equipment Rental	A	460000
50	Revenue	53	Tuition and Fees	3	464000	Other Fees & Chgs-Insurance	A	460000
50	Revenue	53	Tuition and Fees	3	465000	Other Fee/Chg-Lost/Non Return Item	A	460000
50	Revenue	53	Tuition and Fees	3	466000	Other Fees & Charges-Miscellaneous	A	460000
50	Revenue	53	Tuition and Fees	3	467000	Other Fees & Chgs- Finance Chgs	A	460000
50	Revenue	53	Tuition and Fees	3	468000	Other Fees & Chgs - Late Pymt Chgs	A	460000
50	Revenue	57	Other Sources	1	470100	Other Sources	A	470100
50	Revenue	57	Other Sources	2	475000	Administrative Cost Recovery	A	475000
50	Revenue	57	Other Sources	3	475100	Adm Cost Recovery-Loan Funds	A	475000

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
50	Revenue	57	Other Sources	3	475300	Adm Cost Recovery-SEOG	A	475000
50	Revenue	57	Other Sources	3	475400	Adm Cost Recovery-PELL	A	475000
50	Revenue	57	Other Sources	3	475900	Adm Recovery-Otr Fin Aid Programs	A	475000
50	Revenue	57	Other Sources	3	476000	Adm Cost Recovery-Auxiliary Fund	A	475000
50	Revenue	57	Other Sources	3	476200	Adm Recovery-Food Service	A	475000
50	Revenue	57	Other Sources	3	476300	Adm Recovery - Bookstore	A	475000
50	Revenue	57	Other Sources	3	476400	Adm Recovery - Spec Rev-Billing	A	475000
50	Revenue	57	Other Sources	3	476900	Adm Recovery-Other Aux Fd	A	475000
50	Revenue	57	Other Sources	3	477000	Indirect Cost Recovery-Grants	A	475000
50	Revenue	57	Other Sources	1	480000	Sale of Goods and Services	A	480000
50	Revenue	57	Other Sources	2	480100	Sale of Goods and Services	A	480100
50	Revenue	57	Other Sources	3	480110	Sales - Books	A	480100
50	Revenue	57	Other Sources	3	480120	Sales - Books-New	A	480100
50	Revenue	57	Other Sources	3	480130	Sales - Books-Used	A	480100
50	Revenue	57	Other Sources	3	480140	Sales - Books-Consignment	A	480100
50	Revenue	57	Other Sources	3	480150	Sales - Books-Other	A	480100
50	Revenue	57	Other Sources	3	480160	Sales - General Mdse	A	480100
50	Revenue	57	Other Sources	3	480170	Sales - General Mdse-New	A	480100
50	Revenue	57	Other Sources	3	480180	Sales - General Mdse-Used	A	480100
50	Revenue	57	Other Sources	3	480190	Sales - Paper	A	480100
50	Revenue	57	Other Sources	3	480200	Sales of Cans	A	480100
50	Revenue	57	Other Sources	3	480210	Sales - Electronics	A	480100
50	Revenue	57	Other Sources	3	480220	Sales - Elect-Hardware	A	480100
50	Revenue	57	Other Sources	3	480230	Sales - Software	A	480100
50	Revenue	57	Other Sources	3	480240	Sales - Elect-Other	A	480100
50	Revenue	57	Other Sources	3	480250	Sales - Soft Goods	A	480100
50	Revenue	57	Other Sources	3	480260	Sales - Food	A	480100
50	Revenue	57	Other Sources	3	480270	Sales - Vending Items	A	480100
50	Revenue	57	Other Sources	3	480280	Sales - Other	A	480100
50	Revenue	57	Other Sources	3	480290	Sales/Svs - Instructional	A	480100
50	Revenue	57	Other Sources	3	480300	Sales/Svs - Non-Instructional	A	480100
50	Revenue	57	Other Sources	3	480301	Sales/Svs - Non-Instructional #2	A	480100
50	Revenue	57	Other Sources	3	480302	Sales/Svs - Non-Instructional #3	A	480100
50	Revenue	57	Other Sources	3	480303	Sales/Svs - Non-Instructional #4	A	480100
50	Revenue	57	Other Sources	3	480304	Sales/Svs - Non-Instructional #5	A	480100

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
50	Revenue	57	Other Sources	3	480310	LTD Sales	A	480100
50	Revenue	57	Other Sources	3	480320	Parking Permit Sales	A	480100
50	Revenue	57	Other Sources	3	480330	Sales - Imprinted Items	A	480100
50	Revenue	57	Other Sources	3	480410	Refunds - Books	A	480100
50	Revenue	57	Other Sources	3	480420	Refunds - Books - New	A	480100
50	Revenue	57	Other Sources	3	480430	Refunds - Books - Used	A	480100
50	Revenue	57	Other Sources	3	480440	Refunds - Books - Consignments	A	480100
50	Revenue	57	Other Sources	3	480450	Refunds - Genl Mdse - New	A	480100
50	Revenue	57	Other Sources	3	480460	Refunds - Paper	A	480100
50	Revenue	57	Other Sources	3	480470	Refunds - Electronics	A	480100
50	Revenue	57	Other Sources	3	480480	Refunds - Elect - Hardware	A	480100
50	Revenue	57	Other Sources	3	480490	Refunds - Software	A	480100
50	Revenue	57	Other Sources	3	480500	Refunds - Elect - Other	A	480100
50	Revenue	57	Other Sources	3	480510	Refunds - Soft Goods	A	480100
50	Revenue	57	Other Sources	3	480520	Refunds - Food	A	480100
50	Revenue	57	Other Sources	3	480530	Refunds - Vending Items	A	480100
50	Revenue	57	Other Sources	3	480540	Refunds - Other	A	480100
50	Revenue	57	Other Sources	3	480550	Refunds - LTD Sales	A	480100
50	Revenue	57	Other Sources	3	480560	Refunds - Imprinted Items	A	480100
50	Revenue	57	Other Sources	1	490000	Interest Income	A	490000
50	Revenue	57	Other Sources	2	491000	Interest Income	A	491000
50	Revenue	57	Other Sources	3	191960	Interest Income-Arapahoe Bk	I	491000
50	Revenue	57	Other Sources	3	491900	Interest Income	A	491000
50	Revenue	57	Other Sources	3	491910	Interest Income-Lane Co	A	491000
50	Revenue	57	Other Sources	3	491920	Interest Income-Linn Co	A	491000
50	Revenue	57	Other Sources	3	491930	Interest Income-Benton Co	A	491000
50	Revenue	57	Other Sources	3	491940	Interest Income-Douglas Co	A	491000
50	Revenue	57	Other Sources	3	491950	Interest Income - Other	A	491000
50	Revenue	57	Other Sources	3	491960	Interest Income - Arapahoe Bk	A	491000
50	Revenue	57	Other Sources	3	491970	Interest Inc - Perkins payments	A	491000
50	Revenue	57	Other Sources	3	491980	Interest Inc - Perkins Cancellation	A	491000
50	Revenue	57	Other Sources	3	491990	Interest Inc - Perkins Assigned	A	491000
50	Revenue	57	Other Sources	1	494000	Other Revenue	A	494000
50	Revenue	57	Other Sources	2	494010	Other Revenue	A	494010
50	Revenue	57	Other Sources	3	494300	Sale of Equipment	A	494010

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
50	Revenue	57	Other Sources	3	494400	Sale of Other Assets	A	494010
50	Revenue	57	Other Sources	3	495100	Other Investment Income	A	494010
50	Revenue	57	Other Sources	3	495200	Gifts & Donations	A	494010
50	Revenue	57	Other Sources	3	495210	Revenue from Foundation	A	494010
50	Revenue	57	Other Sources	3	497000	LCC In-Kind Match	A	494010
50	Revenue	57	Other Sources	3	497100	Non LCC Cash Match	A	494010
50	Revenue	57	Other Sources	3	497200	Non LCC In-Kind Match	A	494010
50	Revenue	57	Other Sources	3	497300	Other Grants/Contracts	A	494010
50	Revenue	57	Other Sources	3	497400	Foreign Grants/Contracts	A	494010
50	Revenue	57	Other Sources	3	497500	Undetermined Grants/Contracts	A	494010
50	Revenue	57	Other Sources	3	497600	Reserved Grants/Contracts	A	494010
50	Revenue	57	Other Sources	3	497700	Alternative Loan Prog- Fin Aid Only	A	494010
50	Revenue	57	Other Sources	3	498000	Miscellaneous Revenue	A	494010
50	Revenue	57	Other Sources	3	498001	Miscellaneous Revenue-Contra	A	494010
50	Revenue	57	Other Sources	3	498010	Vendor Refunds	A	494010
50	Revenue	57	Other Sources	3	498100	Insurance Proceeds	A	494010
50	Revenue	57	Other Sources	3	498200	Cash Long/Short	A	494010
50	Revenue	57	Other Sources	3	498300	Financing Proceeds	A	494010
50	Revenue	57	Other Sources	3	498700	Bad Debt Recovery	A	494010
50	Revenue	57	Other Sources	3	498800	Miscellaneous Receipts Contra	A	494010
50	Revenue	57	Other Sources	3	498900	Perkins Principal Payments	A	494010
50	Revenue	57	Other Sources	3	498910	Perkins Principal Cancellation	A	494010
50	Revenue	57	Other Sources	3	498920	Perkins Principal Assigned	A	494010
50	Revenue	57	Other Sources	3	498930	Perkins Principal Cancel Reimburse	A	494010
50	Revenue	57	Other Sources	3	499000	Revenue Allocations	A	494010
50	Revenue	57	Other Sources	3	499200	Prior Year Transfer In	A	494010
50	Revenue	57	Other Sources	3	499300	Prior Year Transfer In Contra	A	494010
50	Revenue	58	Net Working Capital	1	470200	Net Working Capital	A	470200
50	Revenue	58	Net Working Capital	2	470500	Net Working Capital	A	470500
50	Revenue	58	Net Working Capital	3	471000	Net Working Capital-Unrestricted	A	470500
50	Revenue	58	Net Working Capital	3	472000	Net Working Capital-Adm Restricted	A	470500
50	Revenue	58	Net Working Capital	3	472100	Net Working Capital-ICP	A	470500
50	Revenue	58	Net Working Capital	3	473000	Net Working Cap-Legally Restricted	A	470500
50	Revenue	59	Transfer In	1	499990	Transfer In	A	499990
50	Revenue	59	Transfer In	2	910100	Transfer of Funds Contra Forward	A	910100

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
50	Revenue	59	Transfer In	3	910110	Transfer of Funds Contra Forward	A	910100
50	Revenue	59	Transfer In	2	910200	Transfer In	A	910200
50	Revenue	59	Transfer In	3	911100	Transfer In From General Fund	A	910200
50	Revenue	59	Transfer In	3	911110	Transfer In Fm Gen Fund-Intrnatl St	A	910200
50	Revenue	59	Transfer In	3	911200	Transfer In Fm Internal Svs Fund	A	910200
50	Revenue	59	Transfer In	3	911400	Transfer In Fm Capital Proj Fund	A	910200
50	Revenue	59	Transfer In	3	911500	Transfer In Fm Financial Aid Fund	A	910200
50	Revenue	59	Transfer In	3	911600	Transfer In Fm Enterprise Fund	A	910200
50	Revenue	59	Transfer In	3	911800	Transfer In Fm Special Rev Fund	A	910200
50	Revenue	59	Transfer In	3	911900	Transfer In Fm Endowment Fund	A	910200
50	Revenue	59	Transfer In	2	921000	Intra-Fund Transfer In	A	921000
50	Revenue	59	Transfer In	3	921100	Intra-Fund Transfer In	A	921000
50	Revenue	59	Transfer In	3	921900	Intra-Fund Transfer In Fund 9	A	921000
60	Personnel Services	61	Personnel Services	1	500100	Salaries	A	500100
60	Personnel Services	61	Personnel Services	2	500110	Payroll Contra Forward	A	500110
60	Personnel Services	61	Personnel Services	3	500111	Payroll Contra Forward	A	500110
60	Personnel Services	61	Personnel Services	2	510000	Administrators	A	510000
60	Personnel Services	61	Personnel Services	3	510200	Administrators Salaries	A	510000
60	Personnel Services	61	Personnel Services	3	510250	Administrators Other	A	510000
60	Personnel Services	61	Personnel Services	3	510300	Administrative Support	A	510000
60	Personnel Services	61	Personnel Services	3	511000	Administrative Support O/T	A	510000
60	Personnel Services	61	Personnel Services	2	520000	Classified	A	520000
60	Personnel Services	61	Personnel Services	3	520300	Classified Unit Employees	A	520000
60	Personnel Services	61	Personnel Services	3	521000	Classified Unit Emp Overtime	A	520000
60	Personnel Services	61	Personnel Services	3	521500	Classified Unit Emp - SNI	A	520000
60	Personnel Services	61	Personnel Services	3	522500	Classified Inter Dept Svs Credits	A	520000
60	Personnel Services	61	Personnel Services	2	530000	Classified Non-Unit Employees	A	530000
60	Personnel Services	61	Personnel Services	3	530400	Classified Non-Unit Employees	A	530000
60	Personnel Services	61	Personnel Services	3	530405	Classified Non-Unit Empl-Tuit Based	A	530000
60	Personnel Services	61	Personnel Services	3	530410	Classified Non-Unit Employees - 10%	A	530000
60	Personnel Services	61	Personnel Services	3	530411	Classified Non-Unit Empl-Enr Enh	A	530000
60	Personnel Services	61	Personnel Services	3	530700	Classified Non-Unit Inst Aides	A	530000
60	Personnel Services	61	Personnel Services	3	530705	Classfd Non-Unit Inst Aides-TuitBase	A	530000
60	Personnel Services	61	Personnel Services	3	530710	Classfd Non-Unit Inst Aides-Enr Enh	A	530000
60	Personnel Services	61	Personnel Services	3	531000	Classified Non-Unit Overtime	A	530000

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
60	Personnel Services	61	Personnel Services	3	532600	Classified Non-Unit Substitute	A	530000
60	Personnel Services	61	Personnel Services	2	540000	Faculty	A	540000
60	Personnel Services	61	Personnel Services	3	540500	Faculty Unit Employees	A	540000
60	Personnel Services	61	Personnel Services	3	540800	Faculty Unit Emp Overload	A	540000
60	Personnel Services	61	Personnel Services	3	540805	Faculty Unit Emp Overload-Tuit Base	A	540000
60	Personnel Services	61	Personnel Services	3	540810	Faculty Unit Emp Overload-Enr Enh	A	540000
60	Personnel Services	61	Personnel Services	3	541500	Faculty Unit Employee - SNI	A	540000
60	Personnel Services	61	Personnel Services	2	550000	P/T Credit Instructors	A	550000
60	Personnel Services	61	Personnel Services	3	550600	P/T Credit Instructors	A	550000
60	Personnel Services	61	Personnel Services	3	550601	P/T Credit Instr-Vacancy Backfill	A	550000
60	Personnel Services	61	Personnel Services	3	550605	P/T Credit Instructor-Tuition Base	A	550000
60	Personnel Services	61	Personnel Services	3	550610	P/T Credit Instr-Enrollment Enhance	A	550000
60	Personnel Services	61	Personnel Services	3	552400	Medical Practitioner Wages	A	550000
60	Personnel Services	61	Personnel Services	3	552600	P/T Credit Sub Instructor	A	550000
60	Personnel Services	61	Personnel Services	2	560000	Noncredit Instructors	A	560000
60	Personnel Services	61	Personnel Services	3	560600	Noncredit Instructors	A	560000
60	Personnel Services	61	Personnel Services	3	560605	P/T Noncredit Instrctr-Tuition Base	A	560000
60	Personnel Services	61	Personnel Services	3	560610	P/T Noncredit Instr-Enrllmnt Enhanc	A	560000
60	Personnel Services	61	Personnel Services	3	560615	P/T Noncredit Instructors - 15%	A	560000
60	Personnel Services	61	Personnel Services	3	561300	Part Time Noncredit Coordinator	A	560000
60	Personnel Services	61	Personnel Services	2	570000	Other Compensation	A	570000
60	Personnel Services	61	Personnel Services	3	570100	Student Employees	A	570000
60	Personnel Services	61	Personnel Services	3	571300	Literacy	A	570000
60	Personnel Services	61	Personnel Services	3	571400	On-Campus College Work Study	A	570000
60	Personnel Services	61	Personnel Services	3	571500	Off-Campus Community Service	A	570000
60	Personnel Services	61	Personnel Services	3	571600	On-Campus Community Service	A	570000
60	Personnel Services	61	Personnel Services	3	571700	Off-Campus College Work Study	A	570000
60	Personnel Services	61	Personnel Services	3	571800	COCO Check Replacement	I	570000
60	Personnel Services	61	Personnel Services	1	590000	Fringe Benefits	A	590000
60	Personnel Services	61	Personnel Services	2	590009	OPE Contra Allocated	A	590009
60	Personnel Services	61	Personnel Services	3	591000	OPE Contra Allocated	A	590009
60	Personnel Services	61	Personnel Services	2	590010	Other Payroll Expense	A	590010
60	Personnel Services	61	Personnel Services	3	590100	OPE Contra Forward	A	590010
60	Personnel Services	61	Personnel Services	3	591900	OPE Allocated	A	590010
60	Personnel Services	61	Personnel Services	3	592100	FICA-Social Security	A	590010

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
60	Personnel Services	61	Personnel Services	3	592200	FICA-Medicare	A	590010
60	Personnel Services	61	Personnel Services	3	592300	PERS	A	590010
60	Personnel Services	61	Personnel Services	3	592310	PERS - Earnings Adjustment	A	590010
60	Personnel Services	61	Personnel Services	3	592500	Workers Compensation	A	590010
60	Personnel Services	61	Personnel Services	3	592600	Unemployment	A	590010
60	Personnel Services	61	Personnel Services	3	593400	Staff Life Insurance	A	590010
60	Personnel Services	61	Personnel Services	3	593500	Full-time Mgrs Other Ins Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	593600	F/T Classified Other Ins Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	593700	F/T Faculty Other Ins Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	593800	P/T Classified Other Ins Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	593900	P/T Faculty Other Ins Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	594000	Staff Other Insurance Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	594100	Tuition Waiver-Administrators	A	590010
60	Personnel Services	61	Personnel Services	3	594200	Tuition Waiver-Admin/Family	A	590010
60	Personnel Services	61	Personnel Services	3	594210	Standby Tuition Waiver-Admin	A	590010
60	Personnel Services	61	Personnel Services	3	594300	Tuition Waiver-Classified	A	590010
60	Personnel Services	61	Personnel Services	3	594310	Standby Tuition Waiver-Classified	A	590010
60	Personnel Services	61	Personnel Services	3	594500	Tuition Waiver-Contr Faculty	A	590010
60	Personnel Services	61	Personnel Services	3	594510	Standby Tuition Waiver- Faculty	A	590010
60	Personnel Services	61	Personnel Services	3	594900	Tuition Waiver-Other Employees	A	590010
60	Personnel Services	61	Personnel Services	3	595000	Early Retirement	A	590010
60	Personnel Services	61	Personnel Services	3	595100	Management Retirement Pay	A	590010
60	Personnel Services	61	Personnel Services	3	595200	Management Retirement Ins	A	590010
60	Personnel Services	61	Personnel Services	3	595300	Faculty Retirement Pay	A	590010
60	Personnel Services	61	Personnel Services	3	595400	Faculty Retirement Insurance	A	590010
60	Personnel Services	61	Personnel Services	3	596000	Other Benefits	A	590010
60	Personnel Services	61	Personnel Services	3	596100	Employee Meals	A	590010
60	Personnel Services	61	Personnel Services	3	596300	Annuities-Insurance Residue	A	590010
60	Personnel Services	61	Personnel Services	3	596400	President's Expense Allowance	A	590010
60	Personnel Services	61	Personnel Services	3	596500	Classified BU Benefit Stipend	A	590010
70	Expenditures	71	Materials and Services	1	600100	Materials and Services	A	600100
70	Expenditures	71	Materials and Services	2	610000	Operational Supplies	A	610000
70	Expenditures	71	Materials and Services	3	610100	Oper Supplies Contra Forward	A	610000
70	Expenditures	71	Materials and Services	3	610200	General Materials & Supplies	A	610000
70	Expenditures	71	Materials and Services	3	610300	Advertising	A	610000

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	610400	Audio Visual Supplies	A	610000
70	Expenditures	71	Materials and Services	3	610500	Books & Publications	A	610000
70	Expenditures	71	Materials and Services	3	610600	Class Activities	A	610000
70	Expenditures	71	Materials and Services	3	610700	Cleaning Supplies	A	610000
70	Expenditures	71	Materials and Services	3	610800	Costumes	A	610000
70	Expenditures	71	Materials and Services	3	610900	Data Processing	A	610000
70	Expenditures	71	Materials and Services	3	611000	Dishes	A	610000
70	Expenditures	71	Materials and Services	3	611100	Office Supplies	A	610000
70	Expenditures	71	Materials and Services	3	611200	Paper Supplies	A	610000
70	Expenditures	71	Materials and Services	3	611250	Catering	A	610000
70	Expenditures	71	Materials and Services	3	611300	Postage	A	610000
70	Expenditures	71	Materials and Services	3	611350	Uniforms	A	610000
70	Expenditures	71	Materials and Services	3	611400	Inter-Dept Service Credits	A	610000
70	Expenditures	71	Materials and Services	3	611500	Operating Supplies	A	610000
70	Expenditures	71	Materials and Services	3	611550	Instructional Supplies	A	610000
70	Expenditures	71	Materials and Services	3	611600	Equipment below \$10000	A	610000
70	Expenditures	71	Materials and Services	3	611650	Computers	A	610000
70	Expenditures	71	Materials and Services	3	611675	Computer Software	A	610000
70	Expenditures	71	Materials and Services	3	611700	Printing-Off Campus	A	610000
70	Expenditures	71	Materials and Services	3	611750	Copier Charges-Off Campus	A	610000
70	Expenditures	71	Materials and Services	3	611800	Production Expense	A	610000
70	Expenditures	71	Materials and Services	3	611900	Technical Props	A	610000
70	Expenditures	71	Materials and Services	3	611950	Royalties/Rent of Materials	A	610000
70	Expenditures	71	Materials and Services	2	612000	M&S from Lane Internal Service Fund	A	612000
70	Expenditures	71	Materials and Services	3	612100	M&S from Lane Printing & Graphics	A	612000
70	Expenditures	71	Materials and Services	3	612200	Copier Charges from Lane P&G	A	612000
70	Expenditures	71	Materials and Services	3	612300	M&S from Lane Warehouse	A	612000
70	Expenditures	71	Materials and Services	3	612400	M&S from Lane Telephone Services	A	612000
70	Expenditures	71	Materials and Services	3	612500	M&S from Coast Properties	A	612000
70	Expenditures	71	Materials and Services	3	612600	M&S from Motor Pool	A	612000
70	Expenditures	71	Materials and Services	2	613800	Staff Development	A	613800
70	Expenditures	71	Materials and Services	3	613900	Staff Development	A	613800
70	Expenditures	71	Materials and Services	2	614000	Staff Travel	A	614000
70	Expenditures	71	Materials and Services	3	614200	Routine Staff Travel	A	614000
70	Expenditures	71	Materials and Services	3	614300	Visa Staff Travel	A	614000

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	614400	Job Currency	A	614000
70	Expenditures	71	Materials and Services	3	614450	Professional Development	A	614000
70	Expenditures	71	Materials and Services	3	614500	Personal Development	A	614000
70	Expenditures	71	Materials and Services	3	614700	Student Travel	A	614000
70	Expenditures	71	Materials and Services	3	615000	Client Travel	A	614000
70	Expenditures	71	Materials and Services	3	615100	Volunteer Travel	A	614000
70	Expenditures	71	Materials and Services	3	615200	Volunteer Meals	A	614000
70	Expenditures	71	Materials and Services	3	615400	Grant Local Travel	A	614000
70	Expenditures	71	Materials and Services	3	615500	Grant LD Travel	A	614000
70	Expenditures	71	Materials and Services	3	615600	Grants Travel	A	614000
70	Expenditures	71	Materials and Services	2	615700	Maintenance & Repair	A	615700
70	Expenditures	71	Materials and Services	3	615800	Maintenance & Repair-Parts	A	615700
70	Expenditures	71	Materials and Services	3	615900	Maintenance & Repair-Labor	A	615700
70	Expenditures	71	Materials and Services	3	616000	Maintenance & Repair-Equipment	A	615700
70	Expenditures	71	Materials and Services	3	616100	Maintenance Contracts-Equipment	A	615700
70	Expenditures	71	Materials and Services	3	616200	Maintenance Contracts-Computer	A	615700
70	Expenditures	71	Materials and Services	3	616300	Maintenance Contracts-Software	A	615700
70	Expenditures	71	Materials and Services	3	616400	Maintenance & Repair-Building	A	615700
70	Expenditures	71	Materials and Services	3	616500	Laundry & Cleaning	A	615700
70	Expenditures	71	Materials and Services	3	616600	Aircraft Engine Overhaul	A	615700
70	Expenditures	71	Materials and Services	3	616700	Maintenance & Repair-Other	A	615700
70	Expenditures	71	Materials and Services	2	616740	Inter-Dept Service Credits	A	616740
70	Expenditures	71	Materials and Services	3	616750	Inter-Dept Service Credits	A	616740
70	Expenditures	71	Materials and Services	2	616800	Fees & Dues	A	616800
70	Expenditures	71	Materials and Services	3	616900	Institutional Fees & Dues	A	616800
70	Expenditures	71	Materials and Services	3	617000	Individual Fees & Dues	A	616800
70	Expenditures	71	Materials and Services	3	618300	National Organization Fees & Dues	A	616800
70	Expenditures	71	Materials and Services	2	617500	Outside Services	A	617500
70	Expenditures	71	Materials and Services	3	617600	Outside Services-1099 Subject	A	617500
70	Expenditures	71	Materials and Services	3	617700	Volunteer Stipends	A	617500
70	Expenditures	71	Materials and Services	2	617900	Consultants	A	617900
70	Expenditures	71	Materials and Services	3	617910	Research Studies	A	617900
70	Expenditures	71	Materials and Services	3	618000	Architect/Engineering Services	A	617900
70	Expenditures	71	Materials and Services	3	618100	Outside Trades/Building Services	A	617900
70	Expenditures	71	Materials and Services	3	618200	Direct Contract Instruction	A	617900

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	618400	Legal Services	A	617900
70	Expenditures	71	Materials and Services	3	618500	Accounting & Auditing Services	A	617900
70	Expenditures	71	Materials and Services	2	618700	Sub-contractor Payment	A	618700
70	Expenditures	71	Materials and Services	3	618710	Sub-contractor Payment	A	618700
70	Expenditures	71	Materials and Services	2	618800	Indirect Charges	A	618800
70	Expenditures	71	Materials and Services	3	618810	Indirect Charges - Grants	A	618800
70	Expenditures	71	Materials and Services	3	618820	Indirect Charges-Manual - Grants	A	618800
70	Expenditures	71	Materials and Services	2	619000	Rents and Leases	A	619000
70	Expenditures	71	Materials and Services	3	619010	Rents/Leases Contra Forward	A	619000
70	Expenditures	71	Materials and Services	3	619100	Equipment Rental & Lease	A	619000
70	Expenditures	71	Materials and Services	3	619150	Building Rental & Lease	A	619000
70	Expenditures	71	Materials and Services	2	619200	Utilities and Communications	A	619200
70	Expenditures	71	Materials and Services	3	619300	Telephone	A	619200
70	Expenditures	71	Materials and Services	3	619400	Electricity	A	619200
70	Expenditures	71	Materials and Services	3	619500	Water	A	619200
70	Expenditures	71	Materials and Services	3	619600	Garbage	A	619200
70	Expenditures	71	Materials and Services	3	619700	Petroleum Products	A	619200
70	Expenditures	71	Materials and Services	3	619800	Heating Oil	A	619200
70	Expenditures	71	Materials and Services	3	619900	Aircraft Fuel	A	619200
70	Expenditures	71	Materials and Services	3	620000	Natural Gas	A	619200
70	Expenditures	71	Materials and Services	3	620100	Utilities	A	619200
70	Expenditures	71	Materials and Services	2	620150	Insurance	A	620150
70	Expenditures	71	Materials and Services	3	620200	Insurance Credits	A	620150
70	Expenditures	71	Materials and Services	3	620300	Insurance Credits-Liability	A	620150
70	Expenditures	71	Materials and Services	3	620600	Aircraft Insurance	A	620150
70	Expenditures	71	Materials and Services	3	620700	Childcare Insurance	A	620150
70	Expenditures	71	Materials and Services	3	620800	Insurance Agent's Fee	A	620150
70	Expenditures	71	Materials and Services	3	620900	General Property Insurance	A	620150
70	Expenditures	71	Materials and Services	3	621000	General Liability Insurance	A	620150
70	Expenditures	71	Materials and Services	3	621100	Sports Insurance	A	620150
70	Expenditures	71	Materials and Services	3	621200	International Student Insurance	A	620150
70	Expenditures	71	Materials and Services	3	621210	Volunteers Insurance	A	620150
70	Expenditures	71	Materials and Services	2	621400	Miscellaneous	A	621400
70	Expenditures	71	Materials and Services	3	618600	Election Costs	A	621400
70	Expenditures	71	Materials and Services	3	618610	Public Relations Expenditures	A	621400

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	621500	Hold for Allocation	A	621400
70	Expenditures	71	Materials and Services	3	621600	Principal Repayment-Debt Service	A	621400
70	Expenditures	71	Materials and Services	3	621700	Interest Expense - Debt Service	A	621400
70	Expenditures	71	Materials and Services	3	621800	Interest Expense	A	621400
70	Expenditures	71	Materials and Services	3	621900	Annual VISA Fee	A	621400
70	Expenditures	71	Materials and Services	3	621950	Awards/Recognitions	A	621400
70	Expenditures	71	Materials and Services	3	622000	Sr Citizen Credit Tuition	A	621400
70	Expenditures	71	Materials and Services	3	622100	Sr Citizen NonCredit Tuition	A	621400
70	Expenditures	71	Materials and Services	3	622200	Volunteer Recognition	A	621400
70	Expenditures	71	Materials and Services	3	622210	Volunteer Tuition	A	621400
70	Expenditures	71	Materials and Services	3	622220	Volunteer Physicals	A	621400
70	Expenditures	71	Materials and Services	3	622230	Volunteer Meeting Space	A	621400
70	Expenditures	71	Materials and Services	3	622240	Donor Recognition	A	621400
70	Expenditures	71	Materials and Services	3	622250	Donations	A	621400
70	Expenditures	71	Materials and Services	3	622500	Acct Adjustment-Small Balance	A	621400
70	Expenditures	71	Materials and Services	3	622600	Acct Adjustment-Bankruptcy	A	621400
70	Expenditures	71	Materials and Services	3	622800	Legal Settlement	A	621400
70	Expenditures	71	Materials and Services	3	622810	CE Gift Certificate Redemption	A	621400
70	Expenditures	71	Materials and Services	3	622820	Partial CE Tuition and Fee Credit	A	621400
70	Expenditures	71	Materials and Services	3	622900	Other Miscellaneous Expense	A	621400
70	Expenditures	71	Materials and Services	3	622910	Misc Grant Encum Adj	A	621400
70	Expenditures	71	Materials and Services	3	623140	Underwriting Tradeouts	A	621400
70	Expenditures	71	Materials and Services	3	624400	Depreciation Expense	A	621400
70	Expenditures	71	Materials and Services	3	624700	Special Projects Reserve	A	621400
70	Expenditures	71	Materials and Services	3	624800	Contingency	A	621400
70	Expenditures	71	Materials and Services	2	622301	Provision for Bad Debt Adjustment	A	622301
70	Expenditures	71	Materials and Services	3	622300	Provision for Bad Debt Adjust	A	622301
70	Expenditures	71	Materials and Services	3	622302	Bad Debt Adjustment	A	622301
70	Expenditures	71	Materials and Services	2	623000	Indirect Cost Recovery	A	623000
70	Expenditures	71	Materials and Services	3	623100	Indirect Cost Recovered	A	623000
70	Expenditures	71	Materials and Services	3	623101	Indirect Cost Recovered-SEOG	A	623000
70	Expenditures	71	Materials and Services	3	623102	Indirect Cost Recovered-Perkins	A	623000
70	Expenditures	71	Materials and Services	3	623103	Indirect Cost Recovered-CWS	A	623000
70	Expenditures	71	Materials and Services	3	623110	Indirect Cost Contra	A	623000
70	Expenditures	71	Materials and Services	2	623115	In-Kind Support	A	623115

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	623120	LCC In-Kind Support	A	623115
70	Expenditures	71	Materials and Services	3	623121	LCC In-Kind -- Salary	A	623115
70	Expenditures	71	Materials and Services	3	623122	LCC In-Kind -- OPE	A	623115
70	Expenditures	71	Materials and Services	3	623123	LCC In-Kind -- M & S	A	623115
70	Expenditures	71	Materials and Services	3	623125	LCC In-Kind Unrecovered Indirect	A	623115
70	Expenditures	71	Materials and Services	3	623130	Non-LCC In-Kind Support	A	623115
70	Expenditures	71	Materials and Services	1	630000	Financial Aid	A	630000
70	Expenditures	71	Materials and Services	2	630010	Financial Aid	A	630010
70	Expenditures	71	Materials and Services	3	630100	Student Aid Contra Forward	A	630010
70	Expenditures	71	Materials and Services	3	635100	Prin Assigned-US Government	A	630010
70	Expenditures	71	Materials and Services	3	635200	Int Assigned-US Government	A	630010
70	Expenditures	71	Materials and Services	3	635300	Prior Year Recoveries	A	630010
70	Expenditures	71	Materials and Services	3	635400	Collection Costs-Principal	A	630010
70	Expenditures	71	Materials and Services	3	635500	Collection Costs-Interest	A	630010
70	Expenditures	71	Materials and Services	3	635600	Litigation Costs-Principal	A	630010
70	Expenditures	71	Materials and Services	3	635700	Litigation Costs-Interest	A	630010
70	Expenditures	71	Materials and Services	2	630201	Student Aid-Grant/Scholar/Part Sup	A	630201
70	Expenditures	71	Materials and Services	3	630200	Institutional Grants/Scholar	A	630201
70	Expenditures	71	Materials and Services	3	630300	General Fund Grants/Scholar	A	630201
70	Expenditures	71	Materials and Services	3	630310	Tuition Waiver - ASLCC	A	630201
70	Expenditures	71	Materials and Services	3	630320	Athletic Talent Grant	A	630201
70	Expenditures	71	Materials and Services	3	630330	Performing Arts Talent Grant	A	630201
70	Expenditures	71	Materials and Services	3	630340	International Scholarship	A	630201
70	Expenditures	71	Materials and Services	3	630350	Institutional Grant	A	630201
70	Expenditures	71	Materials and Services	3	630360	Forensics Talent Grant	A	630201
70	Expenditures	71	Materials and Services	3	630370	Nursing Scholarship	A	630201
70	Expenditures	71	Materials and Services	3	630380	Phi Theta Kappa Scholarship	A	630201
70	Expenditures	71	Materials and Services	3	630400	Std Fee Funded Grants/Scholar	A	630201
70	Expenditures	71	Materials and Services	3	630500	Federal Grants	A	630201
70	Expenditures	71	Materials and Services	3	630600	State Grants	A	630201
70	Expenditures	71	Materials and Services	3	630700	Return Funds - State Grants	A	630201
70	Expenditures	71	Materials and Services	3	630800	Other Grants & Scholarships	A	630201
70	Expenditures	71	Materials and Services	3	630900	LCC Foundation Grants/Schol	A	630201
70	Expenditures	71	Materials and Services	3	630910	Wayne Shields Voc Ed	A	630201
70	Expenditures	71	Materials and Services	3	630920	Wayne Shields High School	A	630201

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	630930	Foundation Scholarships	A	630201
70	Expenditures	71	Materials and Services	3	630940	Forest Endowed Scholarship	A	630201
70	Expenditures	71	Materials and Services	3	630950	Proficiency Grant	A	630201
70	Expenditures	71	Materials and Services	3	630960	Diversity Scholarship	A	630201
70	Expenditures	71	Materials and Services	3	631000	Return Funds-Other Grants/Scholar	A	630201
70	Expenditures	71	Materials and Services	3	631100	Manual Other Scholarships	A	630201
70	Expenditures	71	Materials and Services	3	631200	Participant Support-Fin Aid System	A	630201
70	Expenditures	71	Materials and Services	3	631300	Participant Books/Supplies-FA Sys	A	630201
70	Expenditures	71	Materials and Services	3	631400	Participant Travel-Fin Aid System	A	630201
70	Expenditures	71	Materials and Services	3	631500	Participant Child Care	A	630201
70	Expenditures	71	Materials and Services	3	631600	Other Participant Expenses	A	630201
70	Expenditures	71	Materials and Services	3	631610	Other Participant Expenses-IS	A	630201
70	Expenditures	71	Materials and Services	3	631620	Other Participant Expenses-RS	A	630201
70	Expenditures	71	Materials and Services	3	631700	Participant Support-Non FA System	A	630201
70	Expenditures	71	Materials and Services	3	631800	Participant Books/Supplies-Non FA	A	630201
70	Expenditures	71	Materials and Services	3	631900	Participant Travel-Non FA System	A	630201
70	Expenditures	71	Materials and Services	2	632001	Student Aid Loans	A	632001
70	Expenditures	71	Materials and Services	3	632000	Institutional Loans	A	632001
70	Expenditures	71	Materials and Services	3	632100	Federal Loans	A	632001
70	Expenditures	71	Materials and Services	3	632120	Federal Loans-Subsidized	A	632001
70	Expenditures	71	Materials and Services	3	632150	Federal Loans-Unsubsidized	A	632001
70	Expenditures	71	Materials and Services	3	632160	PLUS Loans	A	632001
70	Expenditures	71	Materials and Services	3	632165	PLUS Loans - Parent Disbursal	A	632001
70	Expenditures	71	Materials and Services	3	632170	Federal Loan Funds Returned	A	632001
70	Expenditures	71	Materials and Services	3	632200	Other Loans	A	632001
70	Expenditures	71	Materials and Services	3	632205	Alternative Loan Program - Loans	A	632001
70	Expenditures	71	Materials and Services	3	632300	Loan Repayments	A	632001
70	Expenditures	71	Materials and Services	3	632305	Alternative Loan Prog- Loans Return	A	632001
70	Expenditures	71	Materials and Services	3	632400	Prin Canc-Teaching/Military Pr 7/72	A	632001
70	Expenditures	71	Materials and Services	3	632500	Int Canc-Teaching/Military Pr 7/72	A	632001
70	Expenditures	71	Materials and Services	3	632600	Prin Canc-Teaching Certain Subject	A	632001
70	Expenditures	71	Materials and Services	3	632700	Int Canc-Teaching Certain Subject	A	632001
70	Expenditures	71	Materials and Services	3	632800	Prin Canc-Teaching-Other	A	632001
70	Expenditures	71	Materials and Services	3	632900	Int Canc-Teaching-Other	A	632001
70	Expenditures	71	Materials and Services	3	633000	Prin Canc-Military Svc After 7/72	A	632001

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	633100	Int Canc-Military Svc After 7/72	A	632001
70	Expenditures	71	Materials and Services	3	633200	Prin Canc-Volunteer Svc	A	632001
70	Expenditures	71	Materials and Services	3	633300	Int Canc-Volunteer Svc	A	632001
70	Expenditures	71	Materials and Services	3	633400	Principal Canc-Law	A	632001
70	Expenditures	71	Materials and Services	3	633500	Interest Canc-Law	A	632001
70	Expenditures	71	Materials and Services	3	633600	Prin Canc-Child/Early Intervention	A	632001
70	Expenditures	71	Materials and Services	3	633700	Int Canc-Child/Early Intervention	A	632001
70	Expenditures	71	Materials and Services	3	633800	Prin Canc-Nurse/Medical Tech	A	632001
70	Expenditures	71	Materials and Services	3	633900	Int Canc-Nurse/Medical Tech	A	632001
70	Expenditures	71	Materials and Services	3	634000	Principal Cancellation-Death	A	632001
70	Expenditures	71	Materials and Services	3	634100	Int Cancellation-Death	A	632001
70	Expenditures	71	Materials and Services	3	634200	Principal Cancellation-Disability	A	632001
70	Expenditures	71	Materials and Services	3	634300	Int Cancellation-Disability	A	632001
70	Expenditures	71	Materials and Services	3	634400	Principal Cancellation-Bankruptcy	A	632001
70	Expenditures	71	Materials and Services	3	634500	Interest Cancellation-Bankruptcy	A	632001
70	Expenditures	71	Materials and Services	3	634600	Prin Cancellation-Bal \$10/Less	A	632001
70	Expenditures	71	Materials and Services	3	634700	Int Cancellation-Bal \$10/Less	A	632001
70	Expenditures	71	Materials and Services	3	654510	Prin Canceled - Assigned to US	A	632001
70	Expenditures	71	Materials and Services	3	654515	Interest Canceled - Assigned to US	A	632001
70	Expenditures	71	Materials and Services	3	654550	Other Loss - Perkins Loans	A	632001
70	Expenditures	71	Materials and Services	1	640000	Goods For Resale	A	640000
70	Expenditures	71	Materials and Services	2	640010	Goods For Resale	A	640010
70	Expenditures	71	Materials and Services	3	640100	Resale-Books	A	640010
70	Expenditures	71	Materials and Services	3	640110	Resale-Books-New	A	640010
70	Expenditures	71	Materials and Services	3	640120	Resale-Books-Used	A	640010
70	Expenditures	71	Materials and Services	3	640130	Resale-Books-Consignment	A	640010
70	Expenditures	71	Materials and Services	3	640140	Resale-General Mdse	A	640010
70	Expenditures	71	Materials and Services	3	640150	Resale-General Mdse-New	A	640010
70	Expenditures	71	Materials and Services	3	640160	Resale-General Mdse-Other	A	640010
70	Expenditures	71	Materials and Services	3	640170	Resale-Paper	A	640010
70	Expenditures	71	Materials and Services	3	640180	Resale - Electronics	A	640010
70	Expenditures	71	Materials and Services	3	640190	Resale - Software	A	640010
70	Expenditures	71	Materials and Services	3	640200	Resale - Electronics-Other	A	640010
70	Expenditures	71	Materials and Services	3	640210	Resale - Soft Goods	A	640010
70	Expenditures	71	Materials and Services	3	640220	Resale - Food	A	640010

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	640230	Resale - Vending Items	A	640010
70	Expenditures	71	Materials and Services	3	640240	Resale - Other Items	A	640010
70	Expenditures	71	Materials and Services	3	640250	Warehouse Purchases	A	640010
70	Expenditures	71	Materials and Services	3	640260	LTD Purchases	A	640010
70	Expenditures	71	Materials and Services	3	640270	Parking Validations-Students	A	640010
70	Expenditures	71	Materials and Services	3	640280	Parking Validations-LCC	A	640010
70	Expenditures	71	Materials and Services	3	640290	Miscellaneous Purchases	A	640010
70	Expenditures	71	Materials and Services	3	640300	Resale - Imprinted Items	A	640010
70	Expenditures	71	Materials and Services	2	641000	Freight In	A	641000
70	Expenditures	71	Materials and Services	3	641110	Freight In-Books-New	A	641000
70	Expenditures	71	Materials and Services	3	641120	Freight In-Books-Used	A	641000
70	Expenditures	71	Materials and Services	3	641130	Freight In-Books-Consignment	A	641000
70	Expenditures	71	Materials and Services	3	641150	Freight In-Gen Mdse-New	A	641000
70	Expenditures	71	Materials and Services	3	641170	Freight In-Paper	A	641000
70	Expenditures	71	Materials and Services	3	641180	Freight In-Electronics	A	641000
70	Expenditures	71	Materials and Services	3	641190	Freight In-Software	A	641000
70	Expenditures	71	Materials and Services	3	641200	Freight In-Computer Supply	A	641000
70	Expenditures	71	Materials and Services	3	641210	Freight In-Soft Goods	A	641000
70	Expenditures	71	Materials and Services	3	641220	Freight In-Food	A	641000
70	Expenditures	71	Materials and Services	3	641230	Freight In-Other Items	A	641000
70	Expenditures	71	Materials and Services	3	641240	Freight In-Other Items	A	641000
70	Expenditures	71	Materials and Services	3	641250	Freight - Online Sales	A	641000
70	Expenditures	71	Materials and Services	3	641290	Miscellaneous Freight	A	641000
70	Expenditures	71	Materials and Services	3	641300	Freight In - Imprinted Items	A	641000
70	Expenditures	71	Materials and Services	2	642000	Purchase Returns	A	642000
70	Expenditures	71	Materials and Services	3	642110	Purchase Returns-Books-News	A	642000
70	Expenditures	71	Materials and Services	3	642120	Purchase Returns-Books-Used	A	642000
70	Expenditures	71	Materials and Services	3	642130	Purchase Returns-Consignment	A	642000
70	Expenditures	71	Materials and Services	3	642150	Purchase Returns-Gen Mdse-New	A	642000
70	Expenditures	71	Materials and Services	3	642170	Purchase Returns-Paper	A	642000
70	Expenditures	71	Materials and Services	3	642180	Purchase Returns-Electronics	A	642000
70	Expenditures	71	Materials and Services	3	642190	Purchase Returns-Software	A	642000
70	Expenditures	71	Materials and Services	3	642195	Purchase Returns-Supplies	I	642000
70	Expenditures	71	Materials and Services	3	642200	Purchase Returns-Supplies	A	642000
70	Expenditures	71	Materials and Services	3	642210	Purchase Returns-Soft Goods	A	642000

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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	71	Materials and Services	3	642220	Purchase Returns-Food	A	642000
70	Expenditures	71	Materials and Services	3	642230	Purchase Returns-Other	A	642000
70	Expenditures	71	Materials and Services	3	642290	Purchase Returns-Miscellaneous	A	642000
70	Expenditures	71	Materials and Services	3	642300	Purchase Returns-Imprinted Items	A	642000
70	Expenditures	75	Capital Outlay	1	700010	Capital Outlay	A	700010
70	Expenditures	75	Capital Outlay	2	700100	Capital Outlay Contra Forward	A	700100
70	Expenditures	75	Capital Outlay	3	700101	Capital Outlay Contra Forward	A	700100
70	Expenditures	75	Capital Outlay	1	710000	Land and Buildings	A	710000
70	Expenditures	75	Capital Outlay	2	710010	Land	A	710010
70	Expenditures	75	Capital Outlay	3	711000	Land Acquisition	A	710010
70	Expenditures	75	Capital Outlay	3	712000	Land Improvements	A	710010
70	Expenditures	75	Capital Outlay	3	713000	Land Remodel	A	710010
70	Expenditures	75	Capital Outlay	2	720000	Building	A	720000
70	Expenditures	75	Capital Outlay	3	721000	Building Purchase	A	720000
70	Expenditures	75	Capital Outlay	3	722000	Building Construction	A	720000
70	Expenditures	75	Capital Outlay	3	723000	Building Remodel	A	720000
70	Expenditures	75	Capital Outlay	1	730000	Equipment	A	730000
70	Expenditures	75	Capital Outlay	2	730010	Equipment	A	730010
70	Expenditures	75	Capital Outlay	3	737200	Capital Outlay >= \$10000	A	730010
70	Expenditures	75	Capital Outlay	3	737300	Equipment Replacement	A	730010
70	Expenditures	75	Capital Outlay	3	737400	Capital Outlay Contra	A	730010
70	Expenditures	75	Capital Outlay	2	740000	Computer Software	A	740000
70	Expenditures	75	Capital Outlay	3	747400	Software >=\$10000	A	740000
70	Expenditures	75	Capital Outlay	2	750000	Library	A	750000
70	Expenditures	75	Capital Outlay	3	757500	Library Books - General	A	750000
70	Expenditures	75	Capital Outlay	3	757600	Library Periodicals	A	750000
70	Expenditures	75	Capital Outlay	3	757700	Library Books - Continuations	A	750000
70	Expenditures	78	Transfer Out	1	780000	Transfer Out	A	780000
70	Expenditures	78	Transfer Out	2	912000	Transfer Out	A	912000
70	Expenditures	78	Transfer Out	3	912100	Transfer Out to General Fund	A	912000
70	Expenditures	78	Transfer Out	3	912200	Transfer Out to Internal Svs Fund	A	912000
70	Expenditures	78	Transfer Out	3	912300	Transfer Out to Debt Service Fund	A	912000
70	Expenditures	78	Transfer Out	3	912400	Transfer Out to Capital Proj Fund	A	912000
70	Expenditures	78	Transfer Out	3	912500	Transfer Out to Financial Aid Fund	A	912000
70	Expenditures	78	Transfer Out	3	912600	Transfer Out to Enterprise Fund	A	912000

DB	PODS	Level Key	1=Account Class; 2=Account Object; 3=Primary Account; 4=Sub-Account			
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Type1	Description 1	Type2	Description 2	Level	Acct Code	Acct Desc	Status	Bgt Acct
70	Expenditures	78	Transfer Out	3	912800	Transfer Out to Special Rev Fund	A	912000
70	Expenditures	78	Transfer Out	3	912900	Transfer Out to Endowment Fund	A	912000
70	Expenditures	78	Transfer Out	2	922000	Intra-Fund Transfer Out	A	922000
70	Expenditures	78	Transfer Out	3	922100	Intra-Fund Transfer Out	A	922000
70	Expenditures	78	Transfer Out	3	922900	Intra-Fund Transfer Out Fund 9	A	922000
70	Expenditures	79	Contingency	1	800000	Contingency	A	800000
70	Expenditures	79	Contingency	2	800100	Unappropriated Ending Fund Balance	A	800100
70	Expenditures	79	Contingency	2	800200	Reserves	A	800200
70	Expenditures	79	Contingency	2	800300	Contingency	A	800300
70	Expenditures	79	Contingency	3	800310	EZ Contingency	A	800310
70	Expenditures	79	Contingency	3	800320	Administrative Contingency	A	800320
70	Expenditures	79	Contingency	3	800330	Provision for Restricted Carryover	A	800330
70	Expenditures	79	Contingency	3	800340	Contingency	A	800340
80	Transfers	81	Transfers	1	900100	Transfer	I	900100
90	Fund Additions	91	Fund Additions	1	930100	Fund Additions	A	930100
90	Fund Additions	91	Fund Additions	2	931000	Fund Additions	A	931000
90	Fund Additions	91	Fund Additions	3	931100	Fund Additions	A	931000
95	Fund Deductions	96	Fund Deductions	1	950100	Fund Deductions	A	950100
95	Fund Deductions	96	Fund Deductions	2	951000	Fund Deductions	A	951000
95	Fund Deductions	96	Fund Deductions	3	951100	Fund Deductions	A	951000