

Category	ACCOUNT	DESCRIPTION	ENTRY	STATUS	ACCT
Services	211010	Litigation Expense	Y	A	2100BP
Services	211020	Legal Services	Y	A	2100BP
Services	212010	Audit Fees	Y	A	2100BP
Services	212020	Finance Consultant F	Y	A	2100BP
Services	212030	Investmt Advisory S	Y	A	2100BP
Services	212040	Financial Serv Other	Y	A	2100BP
Other Nonoperating Expense	212210	Securities Lend Fees	Y	A	
Services	213110	Med Svc Hosp Provide	Y	A	2100BP
Services	213120	Direct Treat Personn	Y	A	2100BP
Services	213210	Med Svc Dec Non Hosp	Y	A	2100BP
Services	213220	Medical Ser No Hospi	Y	A	2100BP
Services	213310	Emp Employmt Physica	Y	A	2100BP
Services	214010	Oth Info Tech Servic	Y	A	2100BP
Services	214110	Wan Support Services	Y	A	2100BP
Services	214210	Video Trans Supp Ser	Y	A	2100BP
Services	214310	Lan Support Services	Y	A	2100BP
Services	214410	Pc And Print Sup Ser	Y	A	2100BP
Services	214510	Server Supp Services	Y	A	2100BP
Services	214610	Mainframe Supp Serv	Y	A	2100BP
Services	214810	Application Development	Y	A	2100BP
Services	214910	IT Project Mgt Analysis Svcs	Y	A	2100BP
Services	215010	Acad Inst/Res Serv	Y	A	2100BP
Services	215020	Substitute Teachers	Y	A	2100BP
Services	217010	Administrative Servi	Y	A	2100BP
Services	217020	W/Comp Admin Service	Y	A	2100BP
Services	217099	Work Comp Tfr To Osc	Y	A	2100BP
Services	218105	Contract Food Servic	Y	A	2100BP
Services	218106	Food Ser Conferences	Y	A	2100BP
Services	218107	Contract Pmt-Declining Balances	Y	A	2100BP
Services	218108	Contract Pmt-Board Plan	Y	A	2100BP
Services	218210	Laundry Services Agr	Y	A	2100BP
Services	218310	Laboratory Service A	Y	A	2100BP
Services	218410	Janitorial Service A	Y	A	2100BP
Services	218510	Waste Remo/Recycle A	Y	A	2100BP
Services	218610	Security Services Ag	Y	A	2100BP
Services	218710	Pest Ctrl Service Ag	Y	A	2100BP
Services	218810	Lawns And Grounds Ag	Y	A	2100BP
Services	219110	Employee On Loan Pay	Y	A	2100BP
Services	219250	Honorariums	Y	A	2100BP
Services	219251	Honorariums-Dec/Educ	Y	A	2100BP
Services	219252	Honorariums-DeHonorariums-Dec/West	Y	A	2100BP
Services	219253	Honorariums-Dec/Nort	Y	A	2100BP
Services	219310	Transportation Servi	Y	A	2100BP
Services	219320	Contracted Towing Se	Y	A	2100BP
Services	219904	Contracted Services	Y	A	2100BP
Services	219905	Specialized Therapy	Y	A	2100BP
Services	219906	Cbrs Comm Base Rehab	Y	A	2100BP
Services	219907	Case Consultation/Ed	Y	A	2100BP

Services	219908	Respite Care	Y	A	2100BP
Services	219909	Transportation	Y	A	2100BP
Services	219910	Other Contracted Ser	Y	A	2100BP
Services	219911	Contract Clinic Ser	Y	A	2100BP
Services	219912	Research Particip Pm	Y	A	2100BP
Services	219913	Interpreter Services	Y	A	2100BP
Services	219914	Current Services	Y	A	2100BP
Services	219915	Misc Contractual Ser	Y	A	2100BP
Services	219916	Commission Expense	Y	A	2100BP
Services	219917	Bankruptcy Expense	Y	A	2100BP
Services	219918	Other Cost Or Losses	Y	A	2100BP
Services	219919	Grant Advance	Y	A	2100BP
Services	219920	Auction Services	Y	A	2100BP
Services	219921	Mis Contract Ser Con	Y	A	2100BP
Services	219922	E-Payment Discounts	Y	A	2100BP
Services	219923	Fund Raising Costs	Y	A	2100BP
Services	219924	Sub Awards LE \$25000	Y	A	2100BP
Services	219925	Sub Awards GT \$25000	Y	A	2100BP
Services	219926	NCCAT Presenter Contract	Y	A	2100BP
Services	219999	NCCAT Grant Closeout Acct	Y	A	2100BP
Utilities	221010	Utilities	Y	A	2200BP
Utilities	221020	Electricity	Y	A	2200BP
Utilities	222010	Natural Gas/Propane	Y	A	2200BP
Utilities	223010	Water & Sewer	Y	A	2200BP
Utilities	224110	Fuel Oil	Y	A	2200BP
Utilities	224210	Coal Fuel	Y	A	2200BP
Utilities	224310	Wood Fuel	Y	A	2200BP
Utilities	224410	Energy Svcs Chem Add	Y	A	2200BP
Utilities	224510	Energy Svcs-Steam	Y	A	2200BP
Services	231010	Repairs-Buildings	Y	A	2300BP
Services	232010	Repairs-Other Struct	Y	A	2300BP
Services	233110	Repairs-Motor Vehicl	Y	A	2300BP
Services	233120	Vehicle/Car Wash	Y	A	2300BP
Services	233210	Repairs-Oth Comp Equ	Y	A	2300BP
Services	233310	Repairs-Other Equipm	Y	A	2300BP
Services	233410	Repairs Wan Equip	Y	A	2300BP
Services	233510	Repairs Video Tran E	Y	A	2300BP
Services	233610	Repairs Lan Equip	Y	A	2300BP
Services	233710	Repairs Pc'S/Printer	Y	A	2300BP
Services	233810	Repairs - Servers	Y	A	2300BP
Services	239010	Repairs-Other	Y	A	2300BP
Services	241010	Maint Contract-Build	Y	A	2300BP
Services	242010	Mt Contract-Other St	Y	A	2300BP
Services	243010	Maint Contract-Equip	Y	A	2300BP
Services	244110	Maint Agree Oth Soft	Y	A	2300BP
Services	244210	Maint Agree Wan Soft	Y	A	2300BP
Services	244310	Main Agree Oth Dp Eq	Y	A	2300BP
Services	244410	Main Agree Wan Equip	Y	A	2300BP
Services	244510	Main Agree Video Equi	Y	A	2300BP

Services	244610	Main Agree Lan Equip	Y	A	2300BP
Services	244710	Main Agree Pc/Printe	Y	A	2300BP
Services	244810	Main Agree Pc Softwa	Y	A	2300BP
Services	244910	Main Agree Server Sw	Y	A	2300BP
Services	245010	Main Agree Servers	Y	A	2300BP
Services	245110	Main Agree Mainframe	Y	A	2300BP
Services	245210	Main Agree Mf Softwa	Y	A	2300BP
Services	249010	Maint Contract-Other	Y	A	2300BP
Services	251110	Rent/Lease Land	Y	A	2300BP
Services	251210	Rent/Lease Bldg/Offi	Y	A	2300BP
Services	251310	Rent/Lease Oth Facil	Y	A	2300BP
Services	251320	Room Rental Conferen	Y	A	2300BP
Services	252110	Rent/Lease Mtr Vehic	Y	A	2300BP
Services	252310	Rent/Lease Voice Equ	Y	A	2300BP
Services	252410	Rent/Lease Gen Offic	Y	A	2300BP
Services	252510	Rent/Lease Furniture	Y	A	2300BP
Services	253010	Rnt/Lease Oth Comp E	Y	A	2300BP
Services	253110	Rent/Lease Wan Equip	Y	A	2300BP
Services	253210	Rent/Lease Video Tra	Y	A	2300BP
Services	253310	Rent/Lease Lan Eq	Y	A	2300BP
Services	253410	Rent/Lease Pc/Printe	Y	A	2300BP
Services	253510	Rent/Lease Servers	Y	A	2300BP
Services	253610	Rent/Lease Mainframe	Y	A	2300BP
Services	254110	Rent/Lease Pc Softwa	Y	A	2300BP
Services	254210	Rent/Lease Server Sw	Y	A	2300BP
Services	254310	Rent/Lease Mf Softwa	Y	A	2300BP
Services	259010	Rent/Lease Oth Prope	Y	A	2300BP
Services	271110	In-State Trans-Air	Y	A	2300BP
Services	271221	Out Of State Tran-Ai	Y	A	2300BP
Services	271331	Out-Cntry Trans-Air	Y	A	2300BP
Services	271420	In-State Trans-Groun	Y	A	2300BP
Services	271522	Out Of State Trans-G	Y	A	2300BP
Services	271632	Out-Cntry Tran-Groun	Y	A	2300BP
Services	271704	Travel Advance	Y	A	2300BP
Services	271713	In-State Trans-Other	Y	A	2300BP
Services	271791	Travel Adv - Team	Y	A	2300BP
Services	271792	Travel Adv - Recruit	Y	A	2300BP
Services	271793	Travel Adv - Admin	Y	A	2300BP
Services	271823	Out Of State Tran-Ot	Y	A	2300BP
Services	271933	Out-Cntry Trans-Othe	Y	A	2300BP
Services	272101	Athletic-Team	Y	A	2300BP
Services	272102	Athletic-Recruiting	Y	A	2300BP
Services	272103	Athletic-Admin	Y	A	2300BP
Services	272114	In-State Lodging	Y	A	2300BP
Services	272224	Out Of State Lodging	Y	A	2300BP
Services	272334	Out-Cntry Lodging	Y	A	2300BP
Services	272415	In-State Meals	Y	A	2300BP
Services	272525	Out Of State Meals	Y	A	2300BP
Services	272635	Out-Cntry Meals	Y	A	2300BP

Services	272716	In-State Oth Trav Ex	Y	A	2300BP
Services	272826	Out State Other Trav	Y	A	2300BP
Services	272936	Out-Cntry Other Trav	Y	A	2300BP
Services	273141	Non-Employee Transpo	Y	A	2300BP
Services	273242	Non-Employ Lodging	Y	A	2300BP
Services	273243	Non-Employ Meals	Y	A	2300BP
Services	273244	Non-Employ Other	Y	A	2300BP
Services	281110	Communication	Y	A	2300BP
Services	281120	Telephone Services	Y	A	2300BP
Services	281210	Telecomm Data Charge	Y	A	2300BP
Services	281310	Teleconference Chrg	Y	A	2300BP
Services	281410	Cellular Phone Chrg	Y	A	2300BP
Services	281510	Email/Calendaring Ch	Y	A	2300BP
Services	281610	Video Transmission C	Y	A	2300BP
Services	281710	Internet Ser Provide	Y	A	2300BP
Services	281810	Data Wiring Ser Chrg	Y	A	2300BP
Services	281910	Telephone Wir Ser Ch	Y	A	2300BP
Services	282110	Computer/Dp Services	Y	A	2300BP
Services	282120	Data Processing	Y	A	2300BP
Services	282210	Managed Lan Ser Chg	Y	A	2300BP
Services	282310	Authentication & Authorization Serv	Y	A	2300BP
Services	282410	Managed Server Service	Y	A	2300BP
Services	282510	Managed WAN Service	Y	A	2300BP
Services	282610	Software Subscriptions	Y	A	2300BP
Services	282710	Electronic Services	Y	A	2300BP
Services	282810	Managed Desktop Service	Y	A	2300BP
Services	284010	Postage	Y	A	2300BP
Services	284020	Postage Surcharge	Y	A	2300BP
Services	284030	Mailing Services	Y	A	2300BP
Services	284040	Freight/Delivery Ser	Y	A	2300BP
Services	285010	Printing And Binding	Y	A	2300BP
Services	285015	PawPrint Printing/Copying	Y	A	2300BP
Services	286010	Advertising	Y	A	2300BP
Services	287010	Cable Tv	Y	A	2300BP
Services	291110	Insurance Property	Y	A	2300BP
Services	291210	Insurance Mtr Vehicl	Y	A	2300BP
Services	291310	Insurance Liability	Y	A	2300BP
Services	291910	Insurance & Bonding	Y	A	2300BP
Services	292010	Insurance Bonding	Y	A	2300BP
Services	293052	Reg Fees College Fai	Y	A	2300BP
Services	293054	Registration Fees	Y	A	2300BP
Services	293055	Registrations-Student Contribution	Y	A	2300BP
Services	294110	Ed Assist Pgm Taxabl	Y	A	2300BP
Services	294210	Ed Assist Pgm Non Ta	Y	A	2300BP
Services	295010	Employee Moving Exp	Y	A	2300BP
Services	295150	Employee Tuition Wai	Y	A	2300BP
Services	295192	Fac/Staff Tuit Waive	Y	A	2300BP
Supplies and Materials	311010	Office Supplies	Y	A	3000BP
Supplies and Materials	312010	Data Processing Supp	Y	A	3000BP

Supplies and Materials	313010	Photographic Supplie	Y	A	3000BP
Supplies and Materials	314010	Eng/Drafting Supplie	Y	A	3000BP
Supplies and Materials	315010	Security/Safety Supp	Y	A	3000BP
Supplies and Materials	319010	Other Admin Supplies	Y	A	3000BP
Supplies and Materials	319020	Miller Analogies	Y	A	3000BP
Supplies and Materials	319030	Institutional Sat	Y	A	3000BP
Supplies and Materials	321010	Household Supplies	Y	A	3000BP
Supplies and Materials	321020	Janitorial Supplies	Y	A	3000BP
Supplies and Materials	322010	Beding/Textile Produ	Y	A	3000BP
Supplies and Materials	323010	Laundry Supplies	Y	A	3000BP
Supplies and Materials	324010	Carpentry & Hardware	Y	A	3000BP
Supplies and Materials	324020	Repair Supplies	Y	A	3000BP
Supplies and Materials	325010	Agric/Animal Supplie	Y	A	3000BP
Supplies and Materials	326010	Sand,Gravel,Concrets	Y	A	3000BP
Supplies and Materials	326110	Asphalt & Tar Suppli	Y	A	3000BP
Supplies and Materials	327010	Structural Steel Sup	Y	A	3000BP
Supplies and Materials	328010	Road Signs & Signals	Y	A	3000BP
Supplies and Materials	329015	Oth Facility & Hardwa	Y	A	3000BP
Supplies and Materials	329016	Plants & Planting Ma	Y	A	3000BP
Supplies and Materials	331010	Gasoline	Y	A	3000BP
Supplies and Materials	332010	Diesel Fuel	Y	A	3000BP
Supplies and Materials	332020	Bio-Diesel Fuel	Y	A	3000BP
Supplies and Materials	333010	Oil/Lubricants/Fluid	Y	A	3000BP
Supplies and Materials	334010	Tires/Tubes	Y	A	3000BP
Supplies and Materials	335010	Motor Vehicle Supply	Y	A	3000BP
Supplies and Materials	335020	Motor Veh Rep Parts	Y	A	3000BP
Supplies and Materials	336010	Other Fuels	Y	A	3000BP
Supplies and Materials	341010	Food Products	Y	A	3000BP
Supplies and Materials	341020	Training Table Exp	Y	A	3000BP
Supplies and Materials	342010	Dietary Supplies	Y	A	3000BP
Supplies and Materials	351010	Clothing & Uniforms	Y	A	3000BP
Supplies and Materials	352010	Recreational Supplie	Y	A	3000BP
Supplies and Materials	353010	Rehabilitation Suppl	Y	A	3000BP
Supplies and Materials	361010	Medicines	Y	A	3000BP
Supplies and Materials	363010	Dental Supplies	Y	A	3000BP
Supplies and Materials	364010	Optical Supplies	Y	A	3000BP
Supplies and Materials	365010	Orthopedic Supplies	Y	A	3000BP
Supplies and Materials	369010	Medical Supplies	Y	A	3000BP
Supplies and Materials	369020	Laboratory Supplies	Y	A	3000BP
Supplies and Materials	369030	Emergency Medical Supplies	Y	A	3000BP
Supplies and Materials	371010	Scientific Supplies	Y	A	3000BP
Supplies and Materials	372010	Educational Supplies	Y	A	3000BP
Supplies and Materials	380010	Purchase For Resale	Y	A	3000BP
Supplies and Materials	380020	Bk St Adoption Excep	Y	A	3000BP
Supplies and Materials	380030	Coal Ash Surcharge	Y	A	3000BP
Supplies and Materials	390010	Supplies & Materials	Y	A	3000BP
Supplies and Materials	390015	Faculty Social Event	Y	A	3000BP
Services	411015	Land Acquisition Cost	Y	A	4000BP
Services	412115	Land/Legal&Record Fees	Y	A	4000BP

Services	413015 Land Appraisal/Surveys	Y	A	4000BP
Services	421010 Building Acquisition	Y	A	4000BP
Services	422010 Legal And Record Fee	Y	A	4000BP
Services	423010 Appraisal Fees	Y	A	4000BP
Services	431010 Planning Expenses	Y	A	4000BP
Services	432010 Design Contr A	Y	A	4000BP
Services	432015 Design Contr B	Y	A	4000BP
Services	432020 Design Contr C	Y	A	4000BP
Services	432025 Design Contr D	Y	A	4000BP
Services	432030 Design Contr E	Y	A	4000BP
Services	432035 Design Contr F	Y	A	4000BP
Services	432110 Consultant Contracts	Y	A	4000BP
Services	433105 Buildings	Y	A	4000BP
Services	433110 General Contractor A	Y	A	4000BP
Services	433115 General Contractor B	Y	A	4000BP
Services	433120 General Contractor C	Y	A	4000BP
Services	433125 General Contractor D	Y	A	4000BP
Services	433210 Electric Contr A	Y	A	4000BP
Services	433215 Electric Contr B	Y	A	4000BP
Services	433220 Electric Contr C	Y	A	4000BP
Services	433225 Electric Contr D	Y	A	4000BP
Services	433310 Plumbing Contr A	Y	A	4000BP
Services	433315 Plumbing Contr B	Y	A	4000BP
Services	433320 Plumbing Contr C	Y	A	4000BP
Services	433325 Plumbing Contr D	Y	A	4000BP
Services	433410 Masonary	Y	A	4000BP
Services	433510 Roofing	Y	A	4000BP
Services	433610 Erosion Control Con	Y	A	4000BP
Services	433710 Mechanical Contracts	Y	A	4000BP
Services	433810 Landscaping Contract	Y	A	4000BP
Services	433910 Grading,Filling/Clea	Y	A	4000BP
Services	434010 Asbestos Removal Con	Y	A	4000BP
Services	435110 HVAC Contr A	Y	A	4000BP
Services	435115 HVAC Contr B	Y	A	4000BP
Services	435120 HVAC Contr C	Y	A	4000BP
Services	435125 HVAC Contr D	Y	A	4000BP
Services	435130 HVAC Contr E	Y	A	4000BP
Services	435210 Refrigeration Cont	Y	A	4000BP
Services	435310 Elevator Contracts	Y	A	4000BP
Services	435410 Sprinkler Contracts	Y	A	4000BP
Services	435510 Communication Cable	Y	A	4000BP
Services	437110 Testing & Boring	Y	A	4000BP
Services	437210 Legal Fees/Advertisi	Y	A	4000BP
Services	437310 Construction Site Su	Y	A	4000BP
Services	437410 Project Inspection F	Y	A	4000BP
Services	437510 General Laborers/Inm	Y	A	4000BP
Services	437910 Contingency	Y	A	4000BP
Services	437915 Corrective Repairs	Y	A	4000BP
Services	437920 Miscellaneous Projec	Y	A	4000BP

Services	443110	Other Capital Outlay	Y	A	4000BP
Supplies and Materials	451110	Office Furniture LT 5000	Y	A	4000BP
Supplies and Materials	451115	Office Furniture GE 5000	Y	A	4000BP
Supplies and Materials	451210	Residential Furnitur LT 5000	Y	A	4000BP
Supplies and Materials	451215	Residential Furnitur GE 5000	Y	A	4000BP
Supplies and Materials	451310	Classroom/Libr Furni LT5000	Y	A	4000BP
Supplies and Materials	451315	Classroom/Libr Furni GE 5000	Y	A	4000BP
Supplies and Materials	452110	Office Equipment Capital LT5000	Y	A	4000BP
Supplies and Materials	452115	Office Equipment Capital GE 5000	Y	A	4000BP
Supplies and Materials	452120	Movable Equip LT 5000	Y	A	4000BP
Supplies and Materials	452125	Movable Equip GE 5000	Y	A	4000BP
Supplies and Materials	452310	Scientific/Medical E LT 5000	Y	A	4000BP
Supplies and Materials	452315	Scientific/Medical E GE 5000	Y	A	4000BP
Supplies and Materials	452410	Engineering/Draft Eq LT 5000	Y	A	4000BP
Supplies and Materials	452415	Engineering/Draft Eq GE 5000	Y	A	4000BP
Supplies and Materials	452510	Dietary Equipment LT 5000	Y	A	4000BP
Supplies and Materials	452515	Dietary Equipment GE 5000	Y	A	4000BP
Supplies and Materials	452610	Athletic Equip LT 5000	Y	A	4000BP
Supplies and Materials	452615	Athletic Equip GE 5000	Y	A	4000BP
Supplies and Materials	452710	Agricultural Equip LT 5000	Y	A	4000BP
Supplies and Materials	452715	Agricultural Equip GE 5000	Y	A	4000BP
Supplies and Materials	452810	Voice Com'Cation Equ LT 5000	Y	A	4000BP
Supplies and Materials	452815	Voice Com'Cation Equ GE 5000	Y	A	4000BP
Supplies and Materials	452910	Custody/Security Equ LT 5000	Y	A	4000BP
Supplies and Materials	452915	Custody/Security Equ GE 5000	Y	A	4000BP
Supplies and Materials	453010	Other Dp Equip LT 5000	Y	A	4000BP
Supplies and Materials	453015	Other Dp Equip GE 5000	Y	A	4000BP
Supplies and Materials	453100	Wan Equipment LT 5000	Y	A	4000BP
Supplies and Materials	453105	Wan Equipment GE 5000	Y	A	4000BP
Supplies and Materials	453210	Video Transmit Equip LT 5000	Y	A	4000BP
Supplies and Materials	453215	Video Transmit Equip GE 5000	Y	A	4000BP
Supplies and Materials	453310	Lan Equip Purchase LT 5000	Y	A	4000BP
Supplies and Materials	453315	Lan Equip Purchase GE 5000	Y	A	4000BP
Supplies and Materials	453410	PC & Printer Purchas LT 5000	Y	A	4000BP
Supplies and Materials	453415	PC & Printer Purchas GE 5000	Y	A	4000BP
Supplies and Materials	453510	Server Purchase LT 5000	Y	A	4000BP
Supplies and Materials	453515	Server Purchase GE 5000	Y	A	4000BP
Supplies and Materials	453610	Mainframe Purchase LT 5000	Y	A	4000BP
Supplies and Materials	453615	Mainframe Purchase GE 5000	Y	A	4000BP
Supplies and Materials	453710	IT Security Equipment	Y	A	4000BP
Supplies and Materials	453920	Educational Equipmnt LT 5000	Y	A	4000BP
Supplies and Materials	453925	Educational Equipmnt GE 5000	Y	A	4000BP
Supplies and Materials	453930	Other Equipment LT 5000	Y	A	4000BP
Supplies and Materials	453935	Other EquipmentGE 5000	Y	A	4000BP
Supplies and Materials	453945	Capital Projects Equipment	Y	A	4000BP
Supplies and Materials	454115	Autos,Trucks,Buses	Y	A	4000BP
Supplies and Materials	454215	Aircraft	Y	A	4000BP
Supplies and Materials	454315	Boats	Y	A	4000BP
Supplies and Materials	454415	Trailers	Y	A	4000BP

Supplies and Materials	454910	Motor Vehicles	Y	A	4000BP
Supplies and Materials	454925	Other Motorized Vehicles	Y	A	4000BP
Supplies and Materials	454926	Other Structure/Improvmt GE 5000	Y	A	4000BP
Supplies and Materials	461015	Art & Artifacts	Y	A	4600BP
Supplies and Materials	463010	Library Books &Jrnls LT 5000	Y	A	4600BP
Supplies and Materials	463015	Library Books &Jrnls GT 5000	Y	A	4600BP
Supplies and Materials	471110	Oth Computer Softwar	Y	A	4000BP
Supplies and Materials	471210	Wan Computer Softwar	Y	A	4000BP
Supplies and Materials	471310	PC Software Purchase	Y	A	4000BP
Supplies and Materials	471410	Server Software Pur	Y	A	4000BP
Supplies and Materials	471510	IT Security Software	Y	A	4000BP
Supplies and Materials	472010	Mainframe Software	Y	A	4000BP
Supplies and Materials	473010	External Dev Softwar	Y	A	4000BP
Services	499999	Fixed Assets Migration Account	Y	A	4000BP
Services	511110	Legal Settlements	Y	A	5000BP
Services	511220	Tort Claims	Y	A	5000BP
Services	511310	Court Costs	Y	A	5000BP
Services	511410	Expert Witness Fees	Y	A	5000BP
Services	511510	Rewards,Captures/Ext	Y	A	5000BP
Services	512010	License & Permit Cos	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	531105	Debt Serv ice	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	531106	Bond Principal	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	531205	Note Principal	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	531305	Capital Lease Principal	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	531405	Other Principal	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	531411	Other Debt Service Principal	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	532105	Bond Interest	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	532205	Note Interest	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	532305	Capital Lease Interest	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	532405	Int On Util Cust Dep	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	532510	Other Interest	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	532610	Amortization-Discount/prem/refund	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	533105	Indebtedness Fees-Fiscal Agent	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	533107	Bond Insurance	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	533205	Indebtedness Fees-Bond Issue	Y	A	5000BP
Interest & Fees Cap Asset-Rel D	533601	Arbitrage Expense	Y	A	5000BP
Services	537128	Res-Nccat Facility	Y	A	
Services	537129	Nccat Pgm Reserve	Y	A	
Services	537130	Res-Warehouse Bldg	Y	A	
Services	537131	Res-Stillwell Bldg	Y	A	
Services	537132	Res-Hurricane Hugo A	Y	A	
Services	537134	Res-For Maintenance	Y	A	
Services	537135	Res-Belk	Y	A	
Services	537137	Res-Camp Lab School	Y	A	
Services	537138	Res-Reid Gym	Y	A	
Services	537139	Res-Speech & Hearing	Y	A	
Services	537140	Res-Physical Theraap	Y	A	
Services	537145	Res-Stillwell Lab	Y	A	
Services	537146	Res-Forsyth Building	Y	A	

Services	537147	Res-Breese Gym	Y	A	
Services	537148	Res-Graham	Y	A	
Services	537149	Res-Killian Annex	Y	A	
Services	537150	Res-Mckee	Y	A	
Services	537151	Res Ocracoke Island	Y	A	
Services	537158	Res Library Fines	Y	A	
Services	537160	Res-Mgt Flex Negativ	Y	A	
Services	537161	Res-Budget Flexibility	Y	A	
Services	537162	Res-Grad Asst Tu Rem	Y	A	
Services	537163	Res-Incentive Grant	Y	A	
Services	537164	Res-Workforce Develo	Y	A	
Services	537165	OSBM Mandatory Holdbacks	Y	A	
Services	537166	Res-Hurricane Floyd	Y	A	
Depreciation	543010	Depreciation Expense	Y	A	
Services	561000	Accounts Receivable Writeoff	Y	A	
Services	561300	Accrued Expense Adjustment	Y	A	5000BP
Services	563010	Capital Asset Writedowns	Y	A	5000BP
Other Nonoperating Expense	563110	Disposal Of Plant Facility	Y	A	5000BP
Services	564010	Indirect Overhead Costs	Y	A	5000BP
Other Nonoperating Expense	565010	Loss Sale Fixed Asset	Y	A	5000BP
Services	566010	Svc Chg/Sale Surplus Property	Y	A	5000BP
Services	583010	Subscriptions	Y	A	5000BP
Services	583020	Membership Dues	Y	A	5000BP
Services	583030	Game Guarantees	Y	A	5000BP
Services	584015	Legislative Teach Aw	Y	A	5000BP
Services	584030	Serv Awards Non Cash	Y	A	5000BP
Services	584035	Cash Prize/Award None Employee	Y	A	5000BP
Services	584037	Gift Cards--NON Employee Only	Y	A	5000BP
Services	589001	Business Entertainment	Y	A	5000BP
Services	589002	Entertainment	Y	A	5000BP
Services	589010	Student Health Insurance	Y	A	5000BP
Services	589020	Fixed Charges	Y	A	5000BP
Services	589030	Other Fixed Charges	Y	A	5000BP
Services	589040	Admin Expense	Y	A	5000BP
Other Nonoperating Expense	590010	Other Fund Deduction	Y	A	5000BP
Other Nonoperating Expense	590020	Other Non-Operating Expense	Y	A	5000BP
Other Nonoperating Expense	591400	Real Loss Invest-Non-Op Contra Rev	Y	A	
Other Nonoperating Expense	591413	FIX Loss ACCTt-Non-Op Contra Rev	Y	A	
Other Nonoperating Expense	591600	Unrealized Loss Invest-Non-Oper	Y	A	
Services	592000	Refund To Grantor	Y	A	5000BP
Services	592010	Close out to St Treasurer	Y	A	5000BP
Services	592012	Perkins - Federal Repayment	Y	A	
Services	592015	Nusing-Federal Repayment	Y	A	
Services	592510	Componet Unit CI Reversion	Y	A	5000BP
Services	592610	CI Reversion to Reserve 40703	Y	A	5000BP
Other Nonoperating Expense	592700	Comp Unit CI Tfr 2Statewide Reserve	Y	A	5000BP
Services	594010	Collection Costs	Y	A	5000BP
Services	596010	Bank Card Service Charges	Y	A	5000BP
Scholarships and Fellowships	681010	Appropriated Grants	Y	A	

Scholarships and Fellowships	682010	Minority Presence Grants	Y	A
Scholarships and Fellowships	683010	Nursing Emergency Financial Aid	Y	A
Scholarships and Fellowships	685010	NC TIP	Y	A
Scholarships and Fellowships	685020	Teachers Scholarship	Y	A
Scholarships and Fellowships	687010	Trainerships	Y	A
Scholarships and Fellowships	687510	Res Grad Assistance	Y	A
Scholarships and Fellowships	688010	Incentive Schol Native American	Y	A
Scholarships and Fellowships	688143	UNC Campus Scholarship	Y	A
Scholarships and Fellowships	689010	Int Ser Elim 13Th Mt	Y	A
Scholarships and Fellowships	689016	Non-Service	Y	A
Scholarships and Fellowships	689017	Baseball	Y	A
Scholarships and Fellowships	689018	Men's Basketball	Y	A
Scholarships and Fellowships	689019	Track-Men	Y	A
Scholarships and Fellowships	689020	Football	Y	A
Scholarships and Fellowships	689025	Tennis-Women	Y	A
Scholarships and Fellowships	689026	Volleyball-Women	Y	A
Scholarships and Fellowships	689027	Soccer-Women	Y	A
Scholarships and Fellowships	689028	Women-Softball	Y	A
Scholarships and Fellowships	689029	Track-Women	Y	A
Scholarships and Fellowships	689030	SSchool Scholarship	Y	A
Scholarships and Fellowships	689031	Cross Country-Women	Y	A
Scholarships and Fellowships	689032	Cross Country-Men	Y	A
Scholarships and Fellowships	689033	Supplemental Text	Y	A
Scholarships and Fellowships	689034	Educational Awards	Y	A
Scholarships and Fellowships	689035	WCU Tuition Grant	Y	A
Scholarships and Fellowships	689036	Other Educ Awards	Y	A
Scholarships and Fellowships	689037	Student Tuition Waiv	Y	A
Scholarships and Fellowships	689038	Athletic Grants	Y	A
Scholarships and Fellowships	689039	Tennis-Men	Y	A
Scholarships and Fellowships	689040	Golf	Y	A
Scholarships and Fellowships	689041	Women's Basketball	Y	A
Scholarships and Fellowships	689042	Women's Golf	Y	A
Scholarships and Fellowships	689043	Jamaican Student Tuition Waiv	Y	A
Scholarships and Fellowships	689044	Non-Res Tuition Diff Scholarship	Y	A
Scholarships and Fellowships	689045	Cheerleading	Y	A
Scholarships and Fellowships	689047	Access	Y	A
Scholarships and Fellowships	689050	AIMS Award	Y	A
Scholarships and Fellowships	689051	U G Need Based	Y	A
Scholarships and Fellowships	689052	Graduate Tuition Scholarship	Y	A
Services	690010	P&I Can Ts Pr 7-72	Y	A
Services	690015	Military Svc Pr 7-72	Y	A
Services	690020	Teaching Svc Af 7-72	Y	A
Services	690025	Death	Y	A
Services	690030	Disability	Y	A
Services	690031	VA Disability Cancellation	Y	A
Services	690035	Clpic-Nur Ser Af 72	Y	A
Services	690040	Cost Of Assignments	Y	A
Services	690041	Cost Of Assignments-Late Charges	Y	A
Services	690045	Cost Of Write Off	Y	A

Services	690050 At Risk	Y	A
Services	690055 Cost-Law Enforcement	Y	A
Services	690057 Cost-Librarian	Y	A
Services	690060 Cost-Special Educati	Y	A
Services	690061 Cost of cancel-low income-spec ed	Y	A
Services	690065 Cost/Volunteer	Y	A
Services	690070 Teach Subject Matter	Y	A
Services	690075 Direct Grant Ngo	Y	A
Services	690080 Cost of Prin & Int-Speech Pathology	Y	A
Services	690081 Cost of Prin & Int-Pre-K	Y	A
Services	711600 Math/Sc Network Res	Y	A
Services	711700 Res Fine & Perf Arts	Y	A
Services	711800 Res Labor Force Deve	Y	A
Services	712000 Res - Dept Allocatio	Y	A
Services	712400 Wnc Tomw-Parkwy Celb	Y	A
Services	712500 Wnc Tomorrow Reserve	Y	A
Services	712600 Reserve For Centenni	Y	A
Services	712700 Reserve For Ciml	Y	A
Services	712800 Res-Nccat Facility	Y	A
Services	712900 Nccat Pgm Reserve	Y	A
Services	713000 Res-Warehouse Bldg	Y	A
Services	713100 Res-Stillwell Bldg	Y	A
Services	713200 Res-Hurricane Hugo A	Y	A
Services	713400 Res-For Maintenance	Y	A
Services	713500 Res-Belk	Y	A
Services	713700 Res-Camp Lab School	Y	A
Services	713800 Res-Reid Gym	Y	A
Services	713900 Res-Speech & Hearing	Y	A
Services	714000 Res-Physical Theraap	Y	A
Services	714500 Res-Stillwell Lab	Y	A
Services	714600 Res-Forsyth Building	Y	A
Services	714700 Res-Breese Gym	Y	A
Services	714800 Res-Graham	Y	A
Services	714900 Res-Killian Annex	Y	A
Services	715000 Res-Mckee	Y	A
Services	715100 Res Ocracoke Island	Y	A
Services	715500 Res-Engineering at Biltmore Park	Y	A
Services	715800 Res Library Fines	Y	A
Services	716000 Res-Mgt Flex Negativ	Y	A
Services	716100 Res-Budget Flexibility	Y	A
Services	716200 Res-Grad Asst Tu Rem	Y	A
Services	716300 Res-Incentive Grant	Y	A
Services	716400 Res-Workforce Develo	Y	A
Services	716500 OSBM Mandatory Holdbacks	Y	A
Services	716600 Res-Hurricane Floyd	Y	A
Services	718200 Res-Enrollment Growth	Y	A
Services	718400 Res-Accreditation	Y	A
Services	719000 Res-Connect NC Bonds	Y	A
Services	720010 Unassigned Budgets	Y	A

Services	720020 Res-Budget Flexibili	Y	A
Services	720030 Res-Alotm'T Holdback	Y	A
Tranfers Out	804010 Disaster Relief Transfer	Y	A
Tranfers Out	804410 Transfer Reimburse Approp Payroll	Y	A
Tranfers Out	849910 Residual Equity Transfer	Y	A
Tranfers Out	850015 Nursing - Institutional Repayment	Y	A
Tranfers Out	850040 Debt Service Transfers	Y	A
Tranfers Out	850050 Work Study Transfer	Y	A
Tranfers Out	850060 Loan Program Transfer	Y	A
Tranfers Out	850070 Other Financial Aid Transfer	Y	A
Tranfers Out	850080 Req Match On Grant	Y	A
Tranfers Out	860005 Intra-Entity Tfr Out	Y	A
Tranfers Out	860009 Return Unspent Annual Allocations	Y	A
Tranfers Out	860010 Overhead Trans Gen	Y	A
Tranfers Out	860011 Overhead Trans-Cont	Y	A
Tranfers Out	860012 Overhead Tfr Non-Rec	Y	A
Tranfers Out	860013 Other Intra-Transfer	Y	A
Tranfers Out	860014 Security Pos Trans	Y	A
Tranfers Out	860015 Transfer To WCU	Y	A
Tranfers Out	860016 Trf To Auxiliary Adm	Y	A
Tranfers Out	860017 Trf Deferred Oblig	Y	A
Tranfers Out	860018 Transfer Retained Re	Y	A
Tranfers Out	860019 Endowment Transfers	Y	A
Tranfers Out	860020 CI Tfr To 49729-311	Y	A
Tranfers Out	860021 CI Tfr To 49829-320	Y	A
Tranfers Out	860022 Trans Out 49389	Y	A
Tranfers Out	860023 Trans Out 49429	Y	A
Tranfers Out	860024 Trans Out 49529	Y	A
Tranfers Out	860025 Trans Out 49629	Y	A
Tranfers Out	860026 Trans Out 49729	Y	A
Tranfers Out	860027 Trans Out 49829	Y	A
Tranfers Out	860028 Trans Out 49929	Y	A
Tranfers Out	860029 Trans Out 40029	Y	A
Tranfers Out	860030 Trans W/I Same GASB	Y	A
Tranfers Out	860031 Trans Out 40229	Y	A
Tranfers Out	860032 Trans Out 40329	Y	A
Tranfers Out	860033 Trans Out 40529	Y	A
Tranfers Out	860034 Trans To CI Funds	Y	A
Tranfers Out	860035 Trans To Seog	Y	A
Tranfers Out	860036 Trans Out 40429	Y	A
Tranfers Out	860037 Trans Out 40629	Y	A
Tranfers Out	860071 Fdn Only-Admin Exp Tfr Out	Y	A
Tranfers Out	860075 Fd Raising Reimb Uni	Y	A
Tranfers Out	860097 Fdn Tfr To Univ	Y	A
Tranfers Out	860098 Wcu Athletics	Y	A
Tranfers Out	860099 TFR to WCU Development Fnd	Y	A
Tranfers Out	860110 CI Bond Transfer Out	Y	A
Tranfers Out	870005 Inter-Entity Transfer Out	Y	A
Tranfers Out	870010 Overhead Receipt Tax-Gen Admin	Y	A

Tranfers Out	870015	Non-Recurring Inter-Inst Tfr	Y	A
Tranfers Out	870020	Recurring Inter-Inst Transfers	Y	A
Tranfers Out	870025	Other Inter-Inst Transfers	Y	A
Tranfers Out	870098	CI Reversion To GF	Y	A
Tranfers Out	891010	Transfer Appr-Budget Flex	Y	A
Tranfers Out	892010	Deferred Obligations/Receipts -	Y	A
Tranfers Out	893010	Transfer Appr-Energy Cons Savings	Y	A
Tranfers Out	899010	Legislatively Supp. Carryforward	Y	A
Tranfers Out	899020	Encumbrance Carryforward	Y	A
Tranfers Out	899030	Unearned Revenue Carryforward	Y	A
Services	5371BA	Res-Ctrs & Institutes Reductions	Y	A
Services	71BA00	Res-Ctrs & Institutes Reductions	Y	A
Other Nonoperating Expense	R07683	Loss on In-Sub Defeasance of Debt	Y	A