

Account Hierarchy Report

TYPE	ACCOUNT	DESCRIPTION
70		Expenses
71		Operational Expenses
	710	Operational Expenses
	7100	Operational Expenses
	71000	Budgeted Operational Expenses
	712	Contractual Services
	7120	Contractual Services
	71209	SPCC transactions not coded
	7121	Communication Services
	71211	Express Services
	71214	Postal Services
	71215	Printing
	71216	Telephone-DIT and Other
	71217	VOIP Telephone Charges
	71217C	Cable Service
	71217S	Telecom Stipend - Reimb (PYR ONLY)
	7122	Employee Development
	71221	Emp-Dues and Membership Fee
	71222	Emp-Books and Subscriptions
	71222B	Emp-Books
	71222S	Emp-Subscriptions
	71224	Emp-Training incl req (NON IT relat
	71225	Employee Training Tuition
	71227	Training-Travel costs (NON IT relat
	71227F	Travel Non-Employee Functions
	71227R	Travel for Recruitment
	71228	Emp TRNG-IT related
	7123	Health Services
	71234	Medical Services
	71236	Lab and X-Ray Services
	71237	Health Ins Premiums (non payroll)
	7124	Mgmt and Informational Services
	71241	Audit Fee
	71242	Fiscal Srvcs-CC Fees
	71242C	Commerce Manager CC Fees
	71243	Attorney Services
	71244	Management Services
	71248	Media Advertising
	71249	Recruitment Advertising
	7125	Repairs and Maintenance Services
	71251	Custodial Services
	71252	Elec Rpr, Maint Svcs
	71253	Equipment Maintenance and Repair
	71253C	Equip Maintenance Service Contracts
	71253R	Equip Maintenance and Repair
	71254	Extermination Services
	71256	Mec Rpr, Maint Svcs
	71257	Bldg Rpr, Maint Svcs
	71259	Vehicle Rpr, Maint Svcs
	7126	Support Services
	71261	Architectural and Eng Services

	71264	Food Svc Contract and Bus Meals
	71264B	Board Plans
	71265	Laundry Services
	71266	Manual Labor
	71267	Production Services
	71268	Skilled Services
	71268P	Skilled Service Prepaid per Contrac
	71268T	Temporary Services
	7127	Technical Services
	71274	Computer Equipment Maintenance
	71275	Software Maintenance, Renewal
	71276	Computer Operating Serv (VITA)
	71277	Computer Services - Non-state
	71278	Computer Infrastructure Svcs - VITA
	71279	Software Development
	71279L	Software Dev Licenses(Limited Term)
	7128	Transportation Services
	71281	Moving/Relocation Expense
	71282	Mileage Reimbursement
	71283	Public Transportation
	71284	Pool Cars/Vans
	71285	Lodging Cost-NON Employee
	7129	Other Services
	71290	Accrued Services
	71296	Aux Recoveries - Cont Services
	71298	Recoveries - Conv Copiers
	71299	Recoveries- Contractual Serv
	713	Supplies and Materials
	7130	Supplies and Materials
	71309	Invalid Code Use (Acctg only)
	7131	Administrative Supplies
	71311	Uniforms
	71312	Office Supplies
	7132	Energy Supplies
	71322	Gas - Natural or Propane
	71323	Gasoline
	71324	Fuel Oil
	7133	Manuf and Merch Supplies
	71332	Licenses and Permits
	71333	Manufacturing Supplies
	71334	Resale - General Merchandise
	71335	Packing and Shipping Supplies
	71336	Resale - Textbooks
	71336D	Textbook Discount from Vendor
	7134	Medical and Lab Supplies
	71341	Lab Supplies
	71342	Medical and Dental Supplies
	71344	Pharmaceutical Drugs
	7135	Repair and Maint Supplies
	71351	Building Materials
	71352	Custodial Supplies
	71353	Electrical Supplies
	71354	Mechanical Supplies
	71355	Motor Vehicle Supplies
	7136	Residential Supplies

	71362	Supplies - Food
	71362T	Underground Tax Expense
	71363	Athletic Special Events
	71364	Linen Supplies
	7137	Specific Use Supplies
	71371	Landscaping Supplies
	71373	Computer Equipment Supplies
	71374	Educational Supplies
	71376	Law Enforcement Supplies
	71377	Photographic Supplies
	71378	Recreational Supplies
	7139	Other Supplies
	71390	Accrued Supplies
	71396	AUX Recoveries - Supp and Mat'l
	71399	Recoveries - Supplies and Mat'l
	714	Transfer Payments
	7141	Awards, Contrib. and Claims
	71411	Claims and Settlements
	71412	Cash Prizes and Awards
	71412G	Gift Cards - Certificates
	71413	Honoraria
	71415	Unemployment Comp Reimb
	71417	Contributions
	7142	Educational and Training Supplies
	71422	Student Loan Funds
	71424	Unfunded Tuition Expenses
	71424A	Fall Unfunded Expenses
	71424B	Spring Unfunded Expenses
	71424C	Summer Unfunded Expenses
	71424D	Summer 2 Unfunded Expenses
	71424E	Unfunded Tuition Expenses (Sum 2)
	71425	Scholarships/Tuition Discounts
	71425E	Scholarships/Tuition Disc (Sum 2)
	71425G	Grant Sholarship-Tuition Discounts
	71426	Clearing Object (Cost Dist)
	71427	Waived Tuition and Fees
	71427A	Fall Waived Tuition and Fees
	71427B	Spring Waived Tuition and Fees
	71427C	Summer Waived Tuition and Fees
	7143	Grants and Aid to Local Government
	71432	Payment in Lieu of Taxes
	7149	Other Transfer Payments
	71496	AUX Recoveries - Transfer Pmts
	71499	Recoveries - Transfer Payments
	715	Continuous Charges
	7151	Insurance-Fixed Assets
	71512	Insurance - Motor vehicle
	71516	Insurance - Boiler
	71517	Insurance - Fire
	7152	Capital Lease Payments
	71521	Capital Lease - Peripheral
	71522	Capital Lease - Processor
	71523	Capital Lease Software
	71524	Capital Lease - Equipment
	71525	Capital Lease - Buildings

	71526	Purchase - Land
	71527	Building/Land Capital Lease
	7153	Operating Lease Payments
	71534	Rent - Equipment
	71537	Rent - Building/Land
	7154	Service Charges
	71541	Agency Service Charge
	71542	Electrical Services
	71543	Refuse Service
	71544	Water and Sewage
	7155	Insurance Operations
	71551	General Liability Insurance
	71554	Insurance - Surety Bond
	71555	Insurance - Workmen's Comp
	7156	Installment Purchases
	71563	Installment Purch - Software
	7159	Other
	71590	Accrued Utilities
	71595	Service Charge - Cont Charge
	71596	AUX Recoveries - Cont Charges
	71599	Recoveries - Cont Charges
	716	Perkins Expenses
	7160	Perkins Expenses
	71602	Teaching Canc Prior to 7/72
	71603	Teaching Canc After 7/72
	71604	Death/Disability Cancellations
	71606	Bankruptcy Cancellations
	71607	Assigned to Federal Government
	71608	Military Canc Prior to 7/72
	71609	Military Canc After 7/72
	71610	Other Cancellations
	71611	Cancellations-Vol Service
	71612	Cancellations-Nursing
	71613	Cancellations-Law Enforcement
	71614	Cancellation-Child/Family Serv
	71615	Cancellation-Headstart
	71620	Admin Expense - Perkins
	71630	Collection Aqy Exp - Perkins
	71635	Admin and Collection Costs
	71639	Refund to Grantor
	717	Federal Grants Expenses
	7170	Federal Grants Expenses
	71701	CWS Memo - 5% Admin Expense
	71702	CWS Memo - 25%
	71705	CWS Memo - 75%
	71708	Administrative Exp - SEOG
	718	Other Expenses
	7180	Other Expenses
	71801	Depreciation Exp
	71802	Disposal of Fixed Assets
	71805	Bad Debt Expense
	71806	Phys Inventory Adjustments
	71807	Securities Lending Transaction
72		Equipment
	7200	Budgeted Equipment Account

722	Equipment
72000	Budgeted Equipment Account
7220	Charge Card Purch-Equip
7221	Computer Hardware and Software
72211	Desktop Computers under \$2K
72211F	Desktop Computers \$2K and greater
72212	Mobile Computers under \$2K
72212F	Mobile Computers \$2K and greater
72214	Mainframes and Components under \$2K
72214F	Mainframe,Cmponents \$2K and greater
72215	Servers, Storage Devices under \$2K
72215F	Srvers,Storage Devi \$2K and greater
72216	Network Components under \$2K
72216F	Network Components \$2K and greater
72217	Peripherals-Print-Imagers under \$2K
72217F	Peripherals-Prnt-Imaq \$2K and great
72218	Purchase of Software under \$2K
72218F	Purch of Software \$2K and greater
72218L	Software Licenses (Limited Term)
7222	Educational Equipment
72221	College Library Books
72222	Educl and Teaching Equip under \$2K
72222F	Educ-Teaching Equip-\$2K and greater
72226	Subscrptns (serial/periodical)-lib
72227	Electronic Subscriptions-Library
72228	Microforms-Library Collection
72229	Electronic Resources-Library
7223	Electronic Equipment
72231	Electronic Equipment under \$2K
72231F	Electronic Equip \$2K and greater
72232	Multimedia Equipment under \$2K
72232F	Multimedia Equip \$2K and greater
72233	Voice Equipment under \$2K
72233F	Voice Equipment \$2K and greater
7224	Lab Equipment
72241	Lab Equipment under \$2K
72241F	Lab Equipment \$2K and greater
7225	Motorized Equipment
72254	Motor Vehicles under \$2K
72254F	Motor Vehicles \$2K and greater
72255	Power Equipment under \$2K
72255F	Power Equipment \$2K and greater
72256	Watercraft equipment under \$2K
72256F	Watercraft equipment \$2K & greater
7226	Office Equipment
72261	Office Decor, Accessories under \$2K
72261F	Office Decor, Acces \$2K and greater
72262	Office Furniture under \$2K
72262F	Office Furniture \$2K and greater
72263	Office Incidentals under \$2K
72263F	Office Incidentals \$2K and greater
72264	Office Machines under \$2K
72264F	Office Machines \$2K and greater
7227	Specific Use Equipment
72271	Household Furn, Appliance under \$2K

	72271F	Hsehold Furn, Appli \$2K and greater
	72272	Law Enforcement Equip under \$2K
	72272F	Law Enfrcmnt Equip \$2K and greater
	72274	Non Power Maint Equipment under \$2K
	72274F	NoPower Maint Equip \$2K and greater
	72275	Recreation Equipment under \$2K
	72275F	Recreation Equip \$2K and greater
	7228	Stationary Equipment
	72282	Fixtures under \$2K
	72282F	Fixtures \$2K and greater
	72283	Mechanical Equipment under \$2K
	72283F	Mechanical Equip \$2K and greater
	7229	Other Equipment
	72290	Accrued Equipment
	72296	Aux Recoveries - Equipment
	72299	Recoveries - Equipment
	723	Fixed Asset Coding
	7232	CIP and Fixed Assets
	72322	Building
	72328	Improvements other than Building
	72329	Infrastructure
	72330	Land
73		Obligations
	731	Obligations
	7311	Bonds
	73112	Bond Issuance Fees
	73113	Arbitrage Rebate Fees
	73116	Debt Interest Retirement
	73117	Debt Principle Retirement
	7313	Loans-State
	73131	Temporary Loan - Interest
	73139	Securities Lending Exp
	7319	Other Obligations
	73196	Aux Recoveries - Obligations
	73199	Recoveries - Obligations
	73999	Debt Service Reserve-BUDGET ONLY
		Record Count: 303