

Financial Standards Manual

Account Control List

Section F

G: Governmental, G/G: Governmental-General Fund, G/NG: Governmental-Non General Fund, G/C: Governmental-Capital Projects,
 G/NC: Governmental-Non Capital Projects, P: Proprietary, F: Fiduciary, GFAAG: General Fixed Assets Account Group,
 GLTDAG: General Long Term Debt Account Group

Account Control Low	Account Control High	Description	FIRMS Object Code	State GL	Authorized Usage by Fund Type
1100	1100	CLAIM ON CASH	000000	0	n/a
1101	1101	GENERAL CASH	101001	1110000000	G, P, F
1102	1102	AGENCY TRUST FD CASH	101002	1110000000	P, F
1103	1103	REVOLVING FUND CASH	101003	1110000000	G, P, F
1104	1104	CASH-AGENCY ACCT BSL	101006	1160000000	P, F
1109	1109	CASH DEFAULT	000000	0	n/a
1119	1119	CASH ST TREASURY	101004	1140000000	G, P, F
1120	1120	CASH TRANS ST TREAS	101005	1150000000	G, P, F
1130	1130	CASH FISCAL AGENTS	101008	1180000000	P, F
1140	1144	CASH ON HAND	101009	1190000000	G, P, F
1150	1150	DEPOSITS SURPLUS MIF	102001	1210000000	G/NG, P, F
1151	1151	REPURCHASE AGREEMNT	102002	1220000000	G/NG, P, F
1160	1160	INVESTMENTS IN TD'S	102003	1230000000	G/NG, P, F
1200	1208	A/R ABATEMENTS	103001	1311000000	G, P, F
1210	1229	A/R REIMBURSEMENTS	103002	1312000000	G, P, F
1230	1249	A/R REVENUE	103003	1313000000	G
1250	1339	A/R OPERATING REV	103004	1314000000	P, F
1350	1357	A/R DISHONORED CHECK	103005	1315000000	G, P, F
1360	1368	A/R CASH SHORTAGE	103006	1316000000	G, P, F
1369	1369	A/R FR OTHER CAMPUS	105028	1319000000	G, P, F
1370	1370	A/R FR CHANC OFFICE	105029	1319000000	G, P, F
1371	1371	A/R INVAL SALES DRFT	103007	1319000001	G, P, F
1372	1374	A/R-OTHER	103007	1319000002	G, P, F
1380	1389	ACCRUED INT RECVBLE	103008	1320000000	G/NG, P, F
1390	1390	A/R LOANS	103009	1330000000	G/NC, P, F
1391	1391	A/R-AUDIT EXCEPTIONS	103010	1340000000	G, P, F
1400	1404	CONTINGENT RECEIVABL	103014	1380000000	G, P, F
1405	1405	ALLOW UNCOL-A/R ABAT	104001	1390311000	G, P, F
1406	1406	ALLOW UNCOL-A/R REIM	104002	1390312000	G, P, F
1407	1407	ALLOW UNCOL-A/R REV	104003	1390313000	G, P, F
1408	1408	ALLOW UNCOL-A/R OPER	104004	1390314000	G, P, F
1409	1409	ALLOW UNCOL-A/R DISH	104005	1390315000	G, P, F
1410	1410	ALLOW UNCOL-A/R CASH	104006	1390316000	G, P, F
1411	1411	ALLOW UNCOL-A/R OTHR	104007	1390319000	G, P, F
1412	1412	ALLOW UNCOL-A/R ACCR	104008	1390320000	G, P, F
1413	1413	ALLOW UNCOL-A/R LOAN	104009	1390330000	G, P, F

1414	1415	ALLOW FOR UNCOLL ACC	104007	1390000000	G, P, F
1417	1417	DUE FR AFFO STUD HSG	105006	1410525000	G, P, F
1418	1418	DUE FR SAFCO	105002	1410036000	G, P, F
1419	1419	DUE FR HTERBF	105007	1410505000	G, P, F
1420	1420	DUE FR GENERAL FUND	105001	1410001000	G, P, F
1423	1423	DUE FR CONT ED FD	105008	1410573000	G, P, F
1424	1424	DUE FR DBM EQ RES FD	105009	1410575000	G, P, F
1425	1425	DUE FR DCF BOND INT	105010	1410576001	G, P, F
1426	1426	DUE FR DCF BOND RES	105010	1410576002	G, P, F
1427	1427	DUE FR DORM I R FD	105011	1410578000	G, P, F
1428	1428	DUE FR DORM REV FD	105012	1410580000	G, P, F
1429	1429	DUE FR DRF-BOND INT	105012	1410580001	G, P, F
1430	1430	DUE FR DRF-BOND PRIN	105012	1410580002	G, P, F
1431	1431	DUE FR FACIL REV FD	105013	1410581000	G, P, F
1432	1432	DUE FR PARKG REV FD	105014	1410583000	G, P, F
1433	1433	DUE FR SURPLUS MIF	105030	1410681000	G, P, F
1434	1434	DUE FR CONSTR PRG FD	105017	1410736000	G, P, F
1435	1435	DUE FR FED TRUST FD	105022	1410890000	G, P, F
1438	1438	DUE FR 96 HIGH EDUC	105034	1410658000	G, P, F
1439	1439	DUE FR 98 HIGH EDUC	105035	1410574000	G, P, F
1441	1441	DUE FR SPEC DEPOSIT	105023	1410942000	G, P, F
1442	1442	DUE FR SPEC PROJ FD	105024	1410947000	G, P, F
1443	1443	DUE FR TRUST FD	105025	1410948000	G, P, F
1444	1444	DUE FR OFFICE REV FD	105026	1410998000	G, P, F
1445	1445	DUE FR LOTTERY EDUC	105021	1410839000	G, P, F
1446	1446	DUE FR PUB CONSTR FD	105015	1410660000	G, P, F
1447	1447	DUE FR HIGH EDUC CAP	105018	1410782000	G, P, F
1448	1448	DUE FR 92 HIGH EDUC	105016	1410705000	G, P, F
1449	1449	DUE FR OTHER APPROPR	105027	1420000000	G, P, F
1450	1450	DUE FR FEDERAL GOVT	105032	1510000000	G, P, F
1451	1451	DUE FR OTH GOV ENTY	105033	1590000000	G, P, F
1452	1452	DUE FR ST LOTT FUND	105031	1410814000	G, P, F
1453	1453	DUE FR 87 EARTHQK AC	105004	1410377000	G, P, F
1454	1454	DUE FR 88 HIGH EDUC	105019	1410785000	G, P, F
1455	1455	DUE FR 90 HIGH EDUC	105020	1410791000	G, P, F
1456	1456	DUE FR HIGH EDUC FEE	105005	1410498000	G, P, F
1457	1457	PROV DEF-A/R ABATE	106001	1600311000	G, P, F
1458	1458	PROV DEF-A/R REIMB	106002	1600312000	G, P, F
1459	1459	PROV DEF-A/R REVENUE	106003	1600313000	G, P, F
1460	1460	PROV DEF-A/R OPERAT	106004	1600314000	G, P, F
1461	1461	PROV DEF-A/R DISHON	106005	1600315000	G, P, F
1462	1462	PROV DEF-A/R CASH SH	106006	1600316000	G, P, F
1463	1463	PROV DEF-A/R OTHERS	106007	1600319000	G, P, F
1464	1464	PROV DEF-A/R ACCRUED	106008	1600320000	G, P, F
1465	1465	PROV DEF-A/R LOANS	106009	1600330000	G, P, F
1466	1466	PROV DEF-DUE FR OTHR	106014	1600400000	G, P, F
1470	1476	EXP ADVANCE-VENDOR	107003	1710000000	G, P, F

1480	1486	TRAVEL ADVANCE-EMPL	107001	1712000000	G, P, F
1490	1496	SALARY ADVANCE-EMPL	107002	1714000000	G, P, F
1500	1500	OTHER PREP EXP-INS	107090	1720000001	P, F
1501	1506	OTHER PREPAID EXPENS	107090	1720000002	P, F
1507	1507	PREP OTH GOVT ENTY	107007	1749000000	G/G, F
1508	1508	PREP NON GOVT ENTY	107008	1750000000	G/G, F
1510	1510	PREPAY ARCHT REV FD	107006	1730602000	G, P, F
1512	1512	PREPAY SRF-PRINTING	107004	1730666001	G, P, F
1513	1513	PREPAY SRF-OTHER SER	107005	1730666002	G, P, F
1514	1514	DUE FR FED GOVT 90%	105032	1510000000	G, P, F
1515	1515	DUE FR FED STATE TC	105032	1510000000	G, P, F
1516	1516	DUE FR FED PERKIN TC	105032	1510000000	G, P, F
1517	1517	DUE FR FED STATE NC	105032	1510000000	G, P, F
1518	1518	DUE FR FED GOVT CWS	105032	1510000000	G, P, F
1519	1519	INVEST-DEBT SECURITY	108017	2010000000	G/NG, P, F
1520	1529	INV SEC-AT COST	108001	2011000000	G/NG, P, F
1530	1530	INV SEC-FACE VALUE	108002	2012000000	G/NG, P, F
1531	1531	PREMIUM-SECURITIES	108003	2013000000	G/NG, P, F
1532	1532	DISCOUNT-SECURITIES	108004	2014000000	G/NG, P, F
1533	1533	INVESTMENT-LAIF	108090	2090000000	F
1534	1535	INVESTMENT-OTHERS	108090	2090000000	F
1536	1536	INVESTMENTS-STOCKS	108006	2020000000	F
1537	1537	INVESTMENT-MORTGAGES	108008	2030000000	P
1538	1538	INV-INTERFD C LOAN	108012	2040000000	G/NG, P, F
1539	1539	CONSTRUCTION LOANS	109002	2113000000	P
1540	1540	LOANS RECEIVABLE-OTH	109004	2119000000	G/NC, P
1541	1541	CSU INV POOL-SHORT T	108090	2090000000	F
1542	1542	CSU INV POOL-TOTAL R	108090	2090000000	F
1543	1543	CSU INV POOL-LONG TE	108090	2090000000	F
1551	1551	STU LNS REC-ADVANCED	109001	2112000001	G/G, F
1552	1552	STU LNS REC-COLLECT	109001	2112000002	G/G, F
1553	1553	STU LNS REC-OTHR	109001	2112000003	G/G, F
1554	1554	SLR-CLEARING ACCT-PY	109001	2112000004	G/G, F
1555	1555	ADV TO OTH FUNDS	109005	2120000000	G/G, F
1600	1600	SUSPENSE	000000	0	n/a
1601	1601	INTERFUND C LOAN REC	109006	2130580000	G, P, F
1610	1614	FIXED ASSETS-LAND	110001	2310000000	GFAAG, P, F
1620	1624	FIXED ASSETS-BLDG	110002	2320000000	GFAAG, P, F
1625	1625	ALLOW DEP-BUILDING	110003	2329000000	GFAAG, P, F
1630	1634	FIX ASTS-IMPROVEMENT	110004	2331000000	P, F
1635	1635	ALLOW DEP-IMPROVEMNT	110005	2339000000	P, F
1640	1644	FIXED ASSETS-EQUIP	110006	2340000000	GFAAG, P, F
1645	1645	ALLOW DEP-EQUIPMENT	110007	2349000000	GFAAG, P, F
1646	1647	FX AS-CONST WKS PROG	110008	2350000000	P
1648	1648	INTANGIBLE ASSETS	190001	2410000000	GFAAG, P, F
1650	1654	DEFERRED CHARGES	190002	2600000000	G, P, F
1655	1655	PERM REVOL FUND	190013	2710000000	G, P, F

1656	1656	DEP CONDEMN PROCEDNG	190004	2730000000	G, P, F
1660	1689	SEC-PROPTY IN TRUST	190003	2720000000	F
1690	1690	INV OF SURVEYED EQUI	190005	2740000000	G, P, F
1691	1694	OTHER ASSETS	190090	2790000000	G, P, F
1695	1695	AMT PROV GOLT DEBT	190011	2910000000	GLTDAG
1696	1696	BONDS AUTH UNISSUED	113003	2774000000	G/C, P
1697	1697	NOTES AUTH UNISSUED	113004	2775000000	P
1698	1698	PROV AUTH UNIS BONDS	190009	2780000000	G, P
1699	1699	PROV AUTH UNIS NOTES	190009	2780000000	G, P
1700	1709	AMT PRO LONG TRM DBT	190012	2920000000	GLTDAG
1901	1901	CASH-AUX ORG	000000	0000000000	n/a
1902	1902	TEMP INV-AUX ORG	000000	0000000000	n/a
1903	1903	ACCTS REC-AUX ORG	000000	0000000000	n/a
1904	1904	ALLOW UNCLL ACCT AUX	000000	0000000000	n/a
1905	1905	DUE FR OTHER FUNDS	000000	0000000000	n/a
1906	1906	PROV DEF REC-AUX ORG	000000	0000000000	n/a
1907	1907	PREPAID EXP-AUX ORG	000000	0000000000	n/a
1908	1908	INVESTMENTS-AUX ORG	000000	0000000000	n/a
1909	1909	LT LOAN REC-AUX ORG	000000	0000000000	n/a
2000	2000	ACCOUNTS PAYABLE	201001	3010000000	G, P, F
2001	2004	USE TAX PAYABLE	201001	3010201000	G, P, F
2010	2014	CLAIMS FILED	201002	3020000000	G, P, F
2020	2024	CLAIMS IN PROCESS	201003	3021000000	G, P, F
2025	2025	COMP BENEFIS PAYABLE	201004	3030000000	P, F
2026	2026	A/P TO OTHER CAMPUS	202028	3010000000	G, P, F
2027	2027	A/P TO CHANC OFFICE	202029	3010000000	G, P, F
2030	2034	NOTES PAY-CURR PORT	201005	3040000000	P, F
2040	2044	BONDS PAY-CURR PORT	201006	3050000000	P, F
2048	2048	DUE TO HFI STU PAYRL	202005	3114498001	G, P, F
2049	2049	DUE TO HFI ADM ALLOW	202005	3114498002	G, P, F
2050	2050	DUE TO GENERAL FUND	202001	3114001000	G, P, F
2051	2051	DUE TO GF STU DT PYRL	202001	3114001001	G, P, F
2052	2052	DUE TO GF ADM ALLOW	202001	3114001002	G, P, F
2053	2053	STATE INC TAX WHHELD	203004	3130000000	G, P, F
2054	2054	DUE TO FAC REV FND	202013	3114581000	G, P, F
2055	2055	DUE TO CONT EDUC FD	202008	3114573000	G, P, F
2056	2056	DUE TO DBM-EQ RES FD	202009	3114575000	G, P, F
2057	2057	DUE TO DORM CONST FD	202010	3114576000	G, P, F
2058	2058	DUE TO DORM IR FUND	202011	3114578000	G, P, F
2059	2059	DUE TO DORM REV FUND	202012	3114580000	G, P, F
2060	2060	DUE TO OFFICE REV FD	202026	3114998000	G, P, F
2061	2061	DUE TO PARK REV FUND	202014	3114583000	G, P, F
2062	2062	DUE TO CONST PROG FD	202017	3114736000	G, P, F
2063	2063	DUE TO FED TRUST FD	202022	3114890000	G, P, F
2064	2064	DUE TO SPEC DEPOS FD	202023	3114942000	G, P, F
2065	2065	DUE TO SPEC PROJ FD	202024	3114947000	G, P, F
2066	2066	DUE TO TRUST FUND	202025	3114948000	G, P, F

2067	2067	DUE TO SAFCO	202002	3114036000	G, P, F
2068	2068	DUE TO HTERBF	202007	3114525000	G, P, F
2069	2069	DUE TO AFFO STUD HSG	202006	3114505000	G, P, F
2070	2070	DUE TO LOTTERY EDUC	202021	3114839000	G, P, F
2071	2071	DUE TO PUB CONSTR FD	202015	3114660000	G, P, F
2072	2072	DUE TO HIGH EDUC CAP	202018	3114782000	G, P, F
2073	2073	DUE TO 87 EARTHQK AC	202004	3114377000	G, P, F
2074	2074	LOANS PAYABLE-PMIB	207001	3610000000	G, P, F
2075	2075	DUE TO 88 HIGH EDUC	202019	3114785000	G, P, F
2076	2076	DUE TO 90 HIGH EDUC	202020	3114791000	G, P, F
2077	2077	DUE TO HIGH EDUC FEE	202005	3114498000	G, P, F
2078	2078	DUE TO 92 HIGH EDUC	202016	3114705000	G, P, F
2079	2079	DUE TO OTHER APPROPR	202027	3115000000	G, P, F
2080	2081	DUE TO FEDERAL GOVT	203002	3210000000	G/NC, P, F
2082	2082	DUE TO OTHER GOVT	203005	3290000000	G/NC, P, F
2083	2083	FED INC TAX WITHHELD	203001	3215000000	G, P, F
2084	2086	ACCRUED INT PAYABLE	204001	3310000000	G, P, F
2087	2096	REV COLLECTED IN ADV	205001	3410000000	G
2097	2097	REIMB COLLECT IN ADV	205002	3420000000	G, P, F
2101	2101	OPER REV ADV-STU FEE	205090	3430000001	P, F
2102	2121	OPER REV ADV-OTHR	205090	3430000002	P, F
2122	2122	DUE TO 96 HIGH EDUC	202031	3114658000	G, P, F
2123	2123	DUE TO 98 HIGH EDUC	202032	3114574000	G, P, F
2130	2130	DORM SECURITY-DEPOS	206001	3510000001	G/NC, P, F
2131	2133	OTHER DEPOSITS	206001	3510000002	G/NC, P, F
2134	2136	PROJECT DEPOSITS	206002	3520000000	G/NG, P, F
2140	2145	CASH OVERAGE	250001	3710000000	G, P, F
2146	2149	ACCRUED LEAVE TIME	250003	3760000000	G, P, F
2150	2157	UNCLEARED COLLECTION	250002	3730000000	G, P, F
2160	2164	OTHER CURRENT LIAB	250004	3790000000	G, P, F
2169	2169	ADV FROM GENERAL FD	250005	4010001000	G, P, F
2170	2170	ADV FR OTH FUNDS	250005	4010000000	G, P, F
2171	2171	INTERFD C LOANS PAY	250006	4020000000	P
2200	2205	INSTAL CONTRACTS PAY	260001	4210000000	P, F
2210	2215	LEASE-PURCH CONTRACT	260002	4220000000	P, F
2220	2225	NOTE PAY-NONCUR PORT	261003	4310000000	GLTDAG, P, F
2226	2229	NOTE PAY-NONCUR PREM	261001	4320000000	GLTDAG, P, F
2230	2235	BOND PAY-NONCUR PORT	262003	4410000000	P, F
2236	2239	NOTE PAY-NONCUR DISC	261002	4330000000	GLTDAG, P, F
2240	2245	BONDS PAY-PREMIUM	262001	4420000000	P, F
2250	2255	BONDS PAY-DISCOUNTS	262002	4430000000	P, F
2260	2269	OTHER LONG-TERM LIAB	263090	4700000000	P, F
2850	2850	ALLOC ORDERS-PENDING	404001	6801000000	G,P
2851	2851	RES ALLOC ORDER-PEND	404002	6802000000	G,P
2852	2852	ADJ SCO ACCT-EXPEND	404003	6805000000	G, P, F
2853	2853	ADJ SCO ACCT-REVENUE	404004	6805000000	G, P, F
2854	2854	RESERVE ADJ SCO ACCT	404005	6806000000	G, P, F

2855	2855	SCO P/Y ACCR REVERS	404006	6807000000	G, P, F
2856	2856	RES SCO P/Y ACCR REV	404007	6807000000	G, P, F
2857	2857	ALLOC FOR PY ACCRUAL	404008	6808000000	G, P
2858	2858	RES ALLOC PY ACCRUAL	404009	6808000000	G, P
3110	3110	FUND BAL ADJUSTMENTS	000000	0	n/a
4000	4000	OTHER CONTRIBUTIONS	301090	5190000000	P
4001	4001	INV FIX ASET-GF	302001	5200001000	GFAAG
4002	4002	INV FIX ASET-COPPHE	302002	5200146000	GFAAG
4003	4003	INV FIX ASET-ENE&RES	302003	5200189000	GFAAG
4004	4004	INV FIX ASET-CERF	302008	5200573000	P
4005	4005	INV FIX ASET-DBMERF	302009	5200575000	P
4006	4006	INV FIX ASET-DORM CF	302010	5200576000	P
4008	4008	INV FIX ASET-DORM RF	302012	5200580000	P
4009	4009	INV FIX ASET-FAC RF	302013	5200581000	P
4010	4010	INV FIX ASET-PKG RF	302014	5200583000	P
4011	4011	INV FIX ASET-CON PF	302017	5200736000	GFAAG
4012	4012	INV FIX ASET-TF FED	302022	5200890000	F
4014	4014	INV FIX ASET-SP PR F	302024	5200947000	F
4015	4015	INV FIX ASET-TF	302025	5200948000	F
4016	4016	INV FIX ASET-SAFCO	302050	5200036000	GFAAG
4017	4017	INV FIX ASET-HTERBF	302007	5200525000	P
4018	4018	INV FX ASET-AF ST HG	302006	5200505000	P
4019	4019	INV FIX-LOTTERY EDUC	302021	5200839000	F
4020	4020	INV FIX ASET-HECO	302018	5200782000	GFAAG
4021	4021	INV FIX ASET-88 HECO	302019	5200785000	GFAAG
4022	4022	INV FIX ASET-PBC	302015	5200660000	P
4023	4023	INV FIX ASET-87 HEE	302004	5200377000	GFAAG
4024	4024	INV FIX ASET-90 HECO	302020	5200791000	GFAAG
4025	4025	INV FIX ASET-92 HECO	302016	5200705000	GFAAG
4027	4027	INV FIX ASSET-96 HEC	302026	5200658000	GFAAG
4028	4028	INV FIX ASSET-98 HEC	302027	5200574000	GFAAG
4040	4040	INV FIX ASSETS-OTHER	302050	5200000000	GFAAG, P, F
4050	4050	FB-LPC TCHR SHTG 15%	305002	5520000000	G, F
4051	4051	FB-LPC TCHR SHTG 20%	305002	5520000000	G, F
4052	4052	FB-LPC TCHR SHTG 30%	305002	5520000000	G, F
4053	4053	FB-LIC TCHR SHTG 15%	305002	5520000000	G, F
4054	4054	FB-LIC TCHR SHTG 20%	305002	5520000000	G, F
4055	4055	FB-LIC TCHR SHTG 30%	305002	5520000000	G, F
4056	4056	FB-LPC HLTH SVCS 15%	305002	5520000000	G, F
4057	4057	FB-LPC HLTH SVCS 20%	305002	5520000000	G, F
4058	4058	FB-LPC HLTH SVCS 30%	305002	5520000000	G, F
4059	4059	FB-LIC HLTH SVCS 15%	305002	5520000000	G, F
4060	4060	FB-LIC HLTH SVCS 20%	305002	5520000000	G, F
4061	4061	FB-LIC HLTH SVCS 30%	305002	5520000000	G, F
4062	4062	FB-LPC HIGH RISK 15%	305002	5520000000	G, F
4063	4063	FB-LPC HIGH RISK 20%	305002	5520000000	G, F
4064	4064	FB-LPC HIGH RISK 30%	305002	5520000000	G, F

4065	4065	FB-LIC HIGH RISK 15%	305002	5520000000	G, F
4066	4066	FB-LIC HIGH RISK 20%	305002	5520000000	G, F
4067	4067	FB-LIC HIGH RISK 30%	305002	5520000000	G, F
4081	4081	RES-REV COLL ADV SCO	303090	5311000000	G, P, F
4088	4088	RES-SRF OTHR SER SCO	303001	5330000000	G, F
4089	4089	RES-SRF PRINTNG SCO	303001	5330000000	G, F
4100	4100	RES PREP-OFFSET 1510	303001	5330000000	G, F
4101	4101	RESERVE FOR ADVANCES	303002	5340000000	G, F
4110	4110	RES FOR ENCUMBRANCES	403002	5350000000	G, P, F
4111	4111	RES ENC FA AWARDS	403002	5350000000	G, P, F
4112	4112	RES NON-CUR LOAN REC	303004	5380000000	G, F
4113	4118	OTHER RESERVES	303090	5390000000	G, P, F
4120	4120	RES BOND RETIRE-PRIN	304001	5410000001	P
4121	4121	RES BOND RETIRE-INT	304001	5410000002	P
4122	4122	RES BOND RET-OTHER	304001	5410000003	P
4130	4135	RES SYS IMPROVEMENTS	304002	5420000000	P
4140	4140	FB-CONTINUING APPROP	305002	5520000000	G, F
4141	4141	FB-CA FED CONTRIBUTN	305002	5520000001	G, F
4142	4142	FB-CA ST CONTRIBUTN	305002	5520000002	G, F
4143	4143	FB-CA LOCL CONTRIBTN	305002	5520000003	G, F
4144	4144	FB-TRAN T/F NURS SCH	305002	5520000004	G, F
4146	4146	FB-PRIN ASSIGN-FED	305002	5520000005	G, F
4147	4147	FB-INT ASSIGN-FED	305002	5520000006	G, F
4148	4148	FB-LAW ENF LPC 15%	305002	5520000007	G, F
4149	4149	FB-LAW ENF LPC 20%	305002	5520000028	G, F
4150	4150	FB-LAW ENF LPC 30%	305002	5520000009	G, F
4151	4151	FB-LPC PR 72 TCH 10%	305002	5520000010	G, F
4152	4152	FB-LPC PR 72 TCH 15%	305002	5520000011	G, F
4153	4153	FB-LPC PR 72 ML 12.5	305002	5520000012	G, F
4154	4154	FB-LPC VOLUNTEER 15%	305002	5520000013	G, F
4155	4155	FB-LPC VOLUNTEER 20%	305002	5520000014	G, F
4156	4156	FB-LPC AF72-TCH 15%	305002	5520000015	G, F
4157	4157	FB-LPC AF72-TCH 20%	305002	5520000016	G, F
4158	4158	FB-LPC AF72-TCH 30%	305002	5520000017	G, F
4159	4159	FB-LPC AF72-ML 12.5%	305002	5520000018	G, F
4160	4160	FB-LPC DEATH	305002	5520000020	G, F
4161	4161	FB-LPC DISABILITY	305002	5520000022	G, F
4162	4162	FB-LPC BANKRUPTCY	305002	5520000024	G, F
4163	4163	FB-LPC OTHER ADJUST	305002	5520000026	G, F
4164	4164	FB-LAW ENF LIC 15%	305002	5520000027	G, F
4165	4165	FB-LAW ENF LIC 20%	305002	5520000028	G, F
4166	4166	FB-LIC PR72-TCH 10%	305002	5520000030	G, F
4167	4167	FB-LIC PR72-TCH 15%	305002	5520000031	G, F
4168	4168	FB-LIC PR72-ML 12.5%	305002	5520000032	G, F
4169	4169	FB-LIC VOLUNTEER 15%	305002	5520000033	G, F
4170	4170	FB-LIC VOLUNTEER 20%	305002	5520000034	G, F
4171	4171	FB-LIC AF72-TCH 15%	305002	5520000035	G, F

4172	4172	FB-LIC AF72-TCH 20%	305002	5520000036	G, F
4173	4173	FB-LIC AF72-TCH 30%	305002	5520000037	G, F
4174	4174	FB-LIC AF72-ML 12.5%	305002	5520000038	G, F
4175	4175	FB-LIC DEATH	305002	5520000040	G, F
4176	4176	FB-LIC DISABILITY	305002	5520000042	G, F
4177	4177	FB-LIC BANKRUPTCY	305002	5520000044	G, F
4178	4178	FB-LIC ADJUST OTHER	305002	5520000046	G, F
4179	4179	FB-LAW ENF LIC 30%	305002	5520000047	G, F
4181	4181	FB-LITIGAT COLL COST	305002	5520000050	G, F
4182	4182	FB-ADM COLL EXP	305002	5520000051	G, F
4183	4183	FB-OTHER COLL COST	305002	5520000052	G, F
4184	4184	FB-OTHR COSTS/LOSSES	305002	5520000055	G, F
4187	4187	FB-INT REC FR LOANS	305002	5520000060	G, F
4188	4188	FB-INT REC FR INVEST	305002	5520000061	G, F
4189	4189	FB-LATE CHRГ COLLECT	305002	5520000062	G, F
4190	4190	FB-PERK PENALTY CHAR	305002	5520000063	G, F
4191	4191	FB-CAMP COLLECT COST	305002	5520000064	G, F
4192	4192	FB-FR ST SH TCL PR72	305002	5520000070	G, F
4196	4196	FB-FR ST SH TCL AF72	305002	5520000071	G, F
4203	4203	FB-LPC HPP-SHORT 10%	305002	5520000110	G, F
4204	4204	FB-LPC HPPR-SHRT 15%	305002	5520000111	G, F
4205	4205	FB-LPC NURS EMPL-10%	305002	5520000112	G, F
4206	4206	FB-LPC NURS EMP-15%	305002	5520000113	G, F
4207	4207	FB-LPC NURS EMP-20%	305002	5520000114	G, F
4208	4208	FB-LPC DEATH	305002	5520000115	G, F
4209	4209	FB-LPC DISABILITY	305002	5520000116	G, F
4210	4210	FB-LPC BANKRUPTCY	305002	5520000117	G, F
4211	4211	FB-LPC OTHER	305002	5520000118	G, F
4212	4212	FB-LPC UNCOLLECTABLE	305002	5520000119	G, F
4217	4217	FB-LIC HPP-SHORT 10%	305002	5520000120	G, F
4218	4218	FB-LIC HPPR-SHRT 15%	305002	5520000121	G, F
4219	4219	FB-LIC NURS EMPL-10%	305002	5520000122	G, F
4220	4220	FB-LIC NURS EMPL-15%	305002	5520000123	G, F
4221	4221	FB-LIC NURS EMPL-20%	305002	5520000124	G, F
4222	4222	FB-LIC DEATH	305002	5520000125	G, F
4223	4223	FB-LIC DISABILITY	305002	5520000126	G, F
4224	4224	FB-LIC BANKRUPTCY	305002	5520000127	G, F
4225	4225	FB-LIC OTHER	305002	5520000128	G, F
4226	4226	FB-LIC UNCOLLECTABLE	305002	5520000129	G, F
4232	4232	FB-OTHER-LITIGATION	305002	5520000130	G, F
4233	4233	FB-OTHER COSTS	305002	5520000131	G, F
4237	4237	FB-AC REV-INT REC LN	305002	5520000140	G, F
4238	4238	FB-AC REV-LATE CHRGS	305002	5520000141	G, F
4239	4239	FB-AC REV-INT INVEST	305002	5520000142	G, F
4240	4240	FB-INSTRCT RELAT ACT	305002	5520000101	G, F
4241	4241	FB-AS CONTRI SURPLUS	305002	5520000102	G, F
4248	4248	FB-UNAP-UNC CKS/DPST	305020	5530000001	G, F

4249	4249	FB-UNAPPROPRIATED	305020	5530000002	G, F
4254	4254	RETAINED EARNINGS	305021	5540000001	P
4255	4255	RET EARN-CO UNDISTR	305021	5540000042	P
4260	4260	FUND BAL-CLEAR ACCT	305022	5570000000	G, F
4270	4270	FUND BAL-TEMPORARY	000000	0	n/a
4280	4280	APPROPRIATIONS (CR)	401001	6110000000	G, P, F
4281	4281	APPROP-UNALLOC (DR)	401003	6120000000	G, P, F
4290	4290	APPROP-ALLOC (DR)	401002	6120000000	G, P, F
4300	4300	ALLOTMENTS (CR)	000000	6130000000	G, P, F
4310	4310	ALLOT-OFFSET (DR)	000000	6140000000	G, P, F
4320	4320	ENCUMBRANCES (DR)	403001	6150000000	G, P, F
4325	4325	ENCM-FA AWARD-UNPAID	403001	6150000000	G, P, F
4800	4899	AUX ENT MAND TRF	000000	0	n/a
4900	4999	AUX ENT NON MAND TRF	000000	0	n/a
5000	5000	REFUND TO REV APPROP	690001	9891000000	G, P, F
5005	5005	P Y REV ADJUSTMENTS	590001	9892000000	G, P, F
5006	5006	REDEMPT OF BONDS PAY	660090	9842000000	G/G, P
5010	5010	PY APPROP ADJ EXPENS	690002	9893000001	G, P, F
5011	5011	PY APPROP ADJ REIMB	690002	9893000002	G, P, F
5012	5012	SURPLUS ADJUSTMENTS	590002	9894000000	G, P, F