

COA_v2	DESCRIPTION	BUDGET	
		ACCOUNT TYPE	ARY ONLY
5000010	Exempt Executive	E	N
5000020	Exempt Managerial	E	N
5000030	Exempt Professional/Technical	E	N
5000040	Exempt Support Staff	E	N
5000050	Exempt Temporary	E	N
5000060	Faculty Permanent FT	E	N
5000070	Faculty Permanent PT	E	N
5000080	Faculty Temporary FT	E	N
5000090	Faculty Temporary PT	E	N
5000100	Community College Classified	E	N
5000110	Classified PT Hourly	E	N
5000120	Technical College Classified	E	N
5000130	Higher Education Students	E	N
5000140	Work Study Students	E	N
5000150	Sick Leave Buyout	E	N
5000160	Terminal Leave	E	N
5000170	Overtime	E	N
5000180	Higher Education Other	E	N
5000190	Tech Coll Classified PT Hourly	E	N
5010010	Old Age and Survivors Insur	E	N
5010020	Medicare	E	N
5010030	Retirement and Pensions	E	N
5010040	Medical Aid	E	N
5010050	Labor & Industries	E	N
5010060	Health Life and Disability Ins	E	N
5010070	Allowances	E	N
5010080	Unemployment Compensation	E	N
5010085	Unemployment Tax Exp - ER	E	N
5010090	Supplemental Retirement Pay	E	N
5010100	Shared Leave Provided Sick L	E	N
5010110	Shared Leave Provided PH	E	N
5010120	Shared Leave Provided Vacation	E	N
5010130	Shared Leave Received	E	N
5010140	Other Employee Benefits	E	N
5010150	Family Leave Pool	E	N
5010160	Medical Leave Pool	E	N
5010170	Payroll Suspense	E	N
5010180	State Income Tax Exp-ER	E	N
5020010	Other Grants and Benefits	E	N
5020015	Dist to loc govt not gen fund	E	N
5020020	Indirect Cost	E	N

5020021	F&A Offset	E	N
5020023	Indirect Expense < \$25K	E	N
5020027	Indirect Expense > \$25K	E	N
5020029	FinAid/Direct Aid to Students	E	N
5020030	Pell	E	N
5020036	CARES	E	N
5020040	SEOG	E	N
5020045	IA Service Grant	E	N
5020050	VA Ch 33	E	N
5020060	VA Ch 35	E	N
5020070	BIA	E	N
5020075	Teacher Ed Assistance	E	N
5020080	BFET	E	N
5020090	WorkFirst	E	N
5020100	Perkins	E	N
5020110	Misc Fed FA	E	N
5020120	SNG	E	N
5020121	WA Bridge Grant	E	N
5020124	Running Start Scholarship	E	N
5020125	SWS Non-wages	E	N
5020130	OG	E	N
5020140	WRT	E	N
5020150	WRT-TECA	E	N
5020160	Passport	E	N
5020163	Student Emerg Assist (SEAG)	E	N
5020165	Support Stdnts Homelessness	E	N
5020170	ETV_Foster Youth	E	N
5020175	Paraeducator Pipeline Schl Grt	E	N
5020180	Early Achievers Opport. Grant	E	N
5020185	Gold Star Award	E	N
5020187	Std Emergency Asst Grant	E	N
5020190	WAOpp	E	N
5020195	WAOpp Career & Tech Scholarsh	E	N
5020200	College Bound	E	N
5020210	Gear up	E	N
5020220	WAVE	E	N
5020229	Misc State Fin Aid	E	N
5020230	College Foundation	E	N
5020240	Local SDs	E	N
5020250	Local Service Orgs	E	N
5020260	Local Tribes	E	N
5020270	Inst Fin Aid (3.5%)	E	N
5020280	S&A Restricted	E	N
5020290	Private Scholarships	E	N

5020300	College Endowments	E	N
5020310	Athletic Scholarship	E	N
5020320	S&A Unrestricted	E	N
5020330	Americorp	E	N
5020340	GET	E	N
5020350	VA Ch 33	E	N
5020360	VA Ch 35	E	N
5020370	Sub Direct Loan	E	N
5020371	Sub Direct Loan Contra	E	N
5020380	Unsub Direct Loan	E	N
5020381	Unsub Direct Loan Contra	E	N
5020390	Unsub Plus Loan	E	N
5020391	Unsub Plus Loan Contra	E	N
5020400	Plus Loan - Parent	E	N
5020401	Plus Loan - Parent Contra	E	N
5020410	Private Loan	E	N
5020411	Private Loan Contra	E	N
5020455	Employee Recognition Awards	E	N
5020460	Direct Grant Pmts to Client/St	E	N
5030010	Supplies	E	N
5030012	Janitorial Supplies	E	N
5030013	Office Supplies	E	N
5030016	Coffee and Light Refreshments	E	N
5030017	Meals with Meetings	E	N
5030019	IT Supplies	E	N
5030020	Other Goods	E	N
5030021	Mobile Phone Service	E	N
5030022	Phone Service	E	N
5030023	Postage and Parcel	E	N
5030024	Advertising	E	N
5030025	Sales Tax Expense	E	N
5030030	Freight Expense	E	N
5030035	Use Tax Expense	E	N
5030040	Late Interest Charges	E	N
5030050	Tolerance Miscellaneous Charge	E	N
5030060	Rounding Adjustment	E	N
5030070	Non-Capitalized Assets	E	N
5030072	Non-Cap Office Furn. and Equip	E	N
5030080	Non-Capitalized Software	E	N
5030090	COP Non-Capitalized Assets	E	N
5030100	COP Non-Capitalized Software	E	N
5030110	Computers and Related Hardware	E	N
5030120	Net Cost of Goods Sold	E	N
5030130	COGS Purchases	E	N

5030140	COGS Returned Purchases	E	N
5030150	COGS Freight In	E	N
5030160	COGS Freight Out	E	N
5030170	COGS Discounts	E	N
5030180	COGS Inventory Adjustments	E	N
5030190	COGS Direct Labor	E	N
5030200	COGS Raw Materials	E	N
5030210	COGS Manufacturing Overhead	E	N
5040010	Furnishings & Equipment	E	N
5040012	Capitalized IT Equipment	E	N
5040014	Capitalized Office Furn and Eq	E	N
5040015	Buildings	E	N
5040020	Highway Construction	E	N
5040030	Improvements Other than Bldgs	E	N
5040035	Land	E	N
5040040	Grounds Development	E	N
5040050	Architectural and Engineering	E	N
5040060	Capital Planning	E	N
5040070	Artwork and Historical Lndmrks	E	N
5040080	Relocation Cost	E	N
5040090	Capitalized Software	E	N
5040100	Intangible Assets	E	N
5040110	Other Capital Outlays	E	N
5040120	Capitalized Comp/Related HW	E	N
5040130	Library Resources	E	N
5040132	Library Books	E	N
5040140	COP Furnishings & Equipment	E	N
5040142	COP Capitalized IT Equipment	E	N
5040144	COP Capitalized Office Furn/Eq	E	N
5040145	COP Capitalized Comp Related H	E	N
5040146	COP Capitalized Comp Hardware	E	N
5040150	COP Library Resources	E	N
5040160	COP Land	E	N
5040170	COP Buildings	E	N
5040190	COP-IOTB	E	N
5040200	COP Grounds Development	E	N
5040210	COP Architecture	E	N
5040220	COP Capital Planning	E	N
5040230	COP Artwork and Historical	E	N
5040240	COP Relocation Cost	E	N
5040250	COP Capitalized Software	E	N
5040260	COP Intangible Assets	E	N
5040270	COP Other Capital Outlays	E	N
5040275	Lease Asset Acquisition	E	N

5040540	Prop Adj - Furnshg & Equip	E	N
5040542	Prop Adj-Capitalized IT Equip	E	N
5040544	Prop Adj-Capitalize Office F/E	E	N
5040546	Prop Adj-Capitalized Comp Hard	E	N
5040550	Prop Adj - Library Resources	E	N
5040560	Prop Adj - Land	E	N
5040570	Prop Adj - Buildings	E	N
5040590	Prop Adj - Imp Other Than Bldg	E	N
5040600	Prop Adj - Grounds Developmt	E	N
5040610	Prop Adj - Architecture	E	N
5040620	Prop Adj - Capital Planning	E	N
5040630	Prop Adj - Artwork & Historica	E	N
5040640	Prop Adj - Relocation Cost	E	N
5040650	Prop Adj - Capitalizd Software	E	N
5040660	Prop Adj - Intangible Assets	E	N
5040670	Prop Adj - Other Cap Outlays	E	N
5040710	Exp Adj/Elim - Leased F & E	E	N
5040720	Exp Adj/Elim-Leased Building	E	N
5040730	Exp Adj/Elim - SBITA Principal	E	N
5040740	Exp Adj/Elim - SBITA Interest	E	N
5040750	Exp Adj/Elim - SBITA	E	N
5050010	Direct Payments to Clients	E	N
5050020	Payment for Direct Client Svcs	E	N
5050021	Intercoll Pmt for Dir Client S	E	N
5050023	Payment to Providers < \$25K	E	N
5050027	Payment to Providers > \$25K	E	N
5050030	Purchased Services	E	N
5050040	Mgmt&Org Services	E	N
5050050	Legal and Expert Witness Svcs	E	N
5050060	Financial Services	E	N
5050070	Bank Fees	E	N
5050080	Merchant Services Fees	E	N
5050090	Investment Fees	E	N
5050100	Computer and Information Svcs	E	N
5050110	Social Research Services	E	N
5050120	Technical Services	E	N
5050130	Marketing Services	E	N
5050140	Employee Training Services	E	N
5050150	Recruiting Services	E	N
5050160	Other Personal Services	E	N
5050165	Communication Services	E	N
5050170	Conv Misc Expenses	E	N
5060010	Utilities General	E	N
5060020	Water/Sewer	E	N

5060030	Electricity	E	N
5060040	Natural Gas	E	N
5060050	Steam	E	N
5060060	Trash/Recycle/Hazardous Waste	E	N
5070010	Prop - Depreciation Exp (Assets)	E	N
5070020	Prop - Amortization Exp (Assets)	E	N
5070030	Amortization Premiums/Discounts	E	N
5070040	Govt - Depreciation Expense (997)	E	N
5070050	Govt - Amortization Expense (997)	E	N
5070060	Prop - Prior Depreciation	E	N
5070065	Prop - Change in Capitalization	E	N
5070070	Govt - Capital Asset Adjust (997)	E	N
5070080	Govt - Amortization Expense (999)	E	N
5080010	Instate Subsistence/Lodging	E	N
5080020	Instate Airfare	E	N
5080030	Private Auto Mileage	E	N
5080040	Other Travel Expenses	E	N
5080050	Out of State Subsist/Lodging	E	N
5080060	Out of State Airfare	E	N
5080070	Motorpool Services	E	N
5081010	Intra Agency Transfer Salaries	E	N
5081012	Exempt Salary Transfer	E	N
5081014	Teching Salary Transfer	E	N
5081016	Classified Salary Transfer	E	N
5081018	Student Salary Transfer	E	N
5081019	Other Salary Transfer	E	N
5081020	Intra Agncy Transfer Benefits	E	N
5081030	Intra Agncy Transfer Prof Svcs	E	N
5081040	Intra Agncy Transfer Goods/Svc	E	N
5081050	Intra Agncy Transfer Travel	E	N
5081060	IntraAgency Transfer CapOutlay	E	N
5081062	Intra Agency Reimb -Equip	E	N
5081070	Intra Agency Trnsfr GrntsBenSvc	E	N
5081072	Intra Agency Reimb Tuition-Aid	E	N
5081074	Intra Agency Reimb - Cntr Grnts	E	N
5081080	Intra Agency Transfer Debt Svc	E	N
5081090	Printing and Reproduction	E	N
5081100	Training	E	N
5081102	Conferences/Registrations	E	N
5081103	Dues/Membership Fees	E	N
5081110	Equipment Rental	E	N
5081112	Equipment Rental/Leases LT	E	N
5081114	Equipment Rental/Leases ST	E	N
5081115	Variable Lease Pmts-Equip	E	N

5081116	Conference Exhibit Meeting Sp	E	N
5081120	Subscriptions	E	N
5081130	Facilities Services	E	N
5081140	Data Processing	E	N
5081150	Attorney General Services	E	N
5081160	Personal Services	E	N
5081170	Insurance	E	N
5081190	Audit Services	E	N
5081200	Administrative Hearings	E	N
5081210	Archives	E	N
5081220	OMWBE	E	N
5081230	Software Maintenance	E	N
5081240	Rentals/Leases	E	N
5081245	Variable Lease Pmts - Land/Bld	E	N
5081250	Repairs and Maintenance	E	N
5081255	Vehicle Maintenance	E	N
5081260	Communication Services	E	N
5081265	Insurance (non-revolving Fund)	E	N
5081270	Prop - Bad Debt Expense	E	N
5081390	RS & IC Remittance to SBCTC	E	N
5081395	Intercollege Payment	E	N
5110010	Debt Service Principal	E	N
5110020	Debt Service Interest	E	N
5110030	COP Lease/Purchase Principal	E	N
5110040	COP Lease/Purchase Interest	E	N
5110050	Other Debt Costs	E	N
5110060	Interest Expense	E	N
5110110	Equipment Leases - Principal	E	N
5110120	Equipment Leases - Interest	E	N
5110130	Bldg Leases - Principal	E	N
5110140	Bldg Leases - Interest	E	N
5120010	Non-Op Building Fee Remittance	E	N
5120020	Non-Op Innov Fee Remittance	E	N
5120030	Non-Op CTP Remittance SBCTC	E	N