

Account Hierarchy Report

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
11	110000	Cash at Bank				
	110001	Master Account				D
	110002	Payroll				D
	110004	Operating				D
	110008	Auxiliary - Bookstore				D
	110009	Building Fund				D
	110010	Debt Service - G. O.				D
	110011	Debt Service - Revenue				D
	110012	Debt Service - I. & S.				D
	110013	Debt Service - Reserve				D
	110015	Controlled Disbursement				D
	110016	Workers Compensation				D
	110017	Electronic Disbursement				D
	110018	Federal Funds				D
	110020	Guaranteed Student Loans				D
	110021	Student Wires				D
	110022	Texas State Student Loans				D
	110999	Claim on Cash				D
	113100	Petty Cash				
	113101	Allen HS Change				D
	113103	PRC Culinary Change Fund				D
	113107	CHEC Plant Ops Change Fund				D
	113110	CPC Petty Cash				D
	113111	CPC Change Fund				D
	113113	CPC Change Fund Fitness Ctr				D
	113115	CPC LRC Change Fund				D
	113117	CPC Dental Change Fund				D
	113120	CPC Food Services				D
	113122	SCC Food Services				D
	113126	PRC Food Services				D
	113130	CYC Petty Cash				D
	113131	CHEC Petty Cash President				D
	113133	CYC Change Fund				D
	113135	CHEC Change Fund				D
	113150	PRC Petty Cash				D
	113151	PRC Change Fund				D
	113153	PRC Change Fund Fitness Ctr				D
	113155	PRC LRC Change Fund				D
	113157	PRC Culinary Restaurant Change Fund				D
	113160	CHEC Petty Cash				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	113170	SCC Petty Cash				D
	113171	SCC Change Fund				D
	113173	SCC Change Fund ID Fee				D
	113174	SCC Theatre Change Fund				D
	113175	SCC LRC Change Fund				D
	113191	Change Fund - PE				D
	113193	Change Fund - Bookstore				D
	113195	Change Fund - Print Shop				D
11	115000	Pool Investments				
	115010	TexPool Investments				D
	115015	TexStar Investments				D
12	120000	Investments				
	120030	Government Agencies				D
	120040	Certificates of Deposit				D
	120050	U.S. Treasuries				D
	120060	Commercial Paper				D
	120070	Municipal Bonds				D
	120030	Government Agencies				
	120031	Government Agencies				D
	120032	Discounts on Government Agencies				C
	120033	Premium on Government Agencies				D
	120040	Certificates of Deposit				
	120041	Certificates of Deposit				D
	120050	U.S. Treasuries				
	120051	U.S. Treasuries				D
	120052	Discounts on U.S. Treasuries				C
	120053	Premium on U.S. Treasuries				D
	120060	Commercial Paper				
	120061	Commercial Paper				D
	120062	Discounts on Commercial Paper				C
	120070	Municipal Bonds				
	120071	Municipal Bonds				D
	120072	Discount on Municipal Bonds				C
	120073	Premium on Municipal Bonds				D
13	130000	Accounts Receivable				
	130100	A/R - Students				D
	130105	A/R - Student FA				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	130110	A/R - Student Clearing				D
	130115	A/R - Financial Aid Clearing				D
	130120	A/R - Deferred Tuition Payments				D
	130150	A/R - Student Refund				D
	130160	A/R - Installment Plan				D
	130165	A/R - Installment Principle Payment				D
	130170	A/R-Collection Agency 1st Placement				D
	130171	A/R-Collection Agency 2nd Placement				D
	130175	Allow for Doubtful Account-Student				C
	130200	A/R - Government Agencies				D
	130201	A/R - FWS				D
	130202	A/R - Texas Work Study				D
	130290	A/R - Financial Aid PY Clearing				D
	130330	A/R - General Nonstudent				D
	130335	A/R - General Nonstudent FA				D
	130410	A/R - Returned Checks				D
	130420	A/R - Bookstore Credit Memos				D
	130430	A/R - Child Care				D
	130440	A/R - Catering				D
	130500	A/R - 3rd Party Billings				D
	130599	A/R - 3rd Party Billing Books				D
	130610	A/R - Prior Year Taxes				D
	130615	Allow for Doubtful Account-PY Taxes				C
	130800	Travel-Cash Advance				D
	130810	Travel-Due From Employee				D
	130820	Student Travel Advances				D
	130900	A/R - State ORP				D
	130910	A/R - HR Payroll				D
	130915	A/R - State of TX HR Benefits				D
	130950	Accrued A/R				D
	130975	Investment Interest Receivable				D
	130980	Accrued Interest Receivable-CDs				D
	130999	Other A/R				D
	131000	Contract Receivable				D
13	130500	A/R - General Third Party				
	130501	A/R - General Third Party				D
	130502	A/R - Third Party Billing				D
	130505	A/R - Facility Rental				D
	130510	A/R - Tx National Guard Reimburse				D
	130563	A/R - Verizon				D
	130564	A/R - Frisco Education Foundation				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	130566	A/R - Americorps				D
	130567	A/R - ST Microelectronics				D
	130568	A/R - Perot Systems				D
	130569	A/R - Raytheon				D
	130571	A/R - Texas Rehab Commission				D
	130572	A/R - Skills Development				D
	130573	A/R - Texas Tomorrow				D
	130576	A/R - Law Enforcement				D
	130577	A/R - Texas Workforce Commission				D
	130581	A/R - TPB Misc / Veterans Admin				D
	130582	A/R - JP Morgan Chase				D
	130583	A/R - Collin County Govt				D
	130584	A/R - Contract Training				D
	130587	A/R - Fire Science				D
	130589	A/R - Plano Housing				D
	130592	A/R - Plano ISD				D
	130593	A/R - Texas Health Resources				D
	130594	A/R - Florida Prepaid				D
	130595	A/R - General Motors Corp				D
	130596	A/R - Ford Motors				D
	130598	A/R - Hendricks Academy				D
13	131000	Land Sale - Sales Tax Receivable				
	131100	Land Sale - Sales Tax Receivable				D
15	150000	Inventory				
	151000	Bookstore Inventory				D
	152000	Printshop Inventory				D
	153000	Stockroom Inventory				D
	151000	New Books				
	151100	New Books				D
	151200	Used Books				D
	151300	Trade Books				D
	151500	Bookstore Inventory - Supplies				D
	151600	Bookstore Inventory-Nov/Soft Goods				D
	151700	Bookstore Inventory-Candy/Sundries				D
	151800	Bookstore Inventory-Toner				D
	151900	Bookstore Inventory-Dental Tools				D
	151100	New Books - CPC				
	151110	New Books - CPC				D
	151112	New Books - SCC				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	151114	New Books - CYC				D
	151116	New Books - PRC				D
15	151200	Used Books - CPC				
	151210	Used Books - CPC				D
	151212	Used Books - SCC				D
	151214	Used Books - CYC				D
	151216	Used Books - PRC				D
	151300	Trade Books - CPC				
	151310	Trade Books - CPC				D
	151312	Trade Books - SCC				D
	151314	Trade Books - CYC				D
	151316	Trade Books - PRC				D
	151500	Bookstore Supplies - CPC				
	151510	Bookstore Supplies - CPC				D
	151512	Bookstore Supplies - SCC				D
	151514	Bookstore Supplies - CYC				D
	151516	Bookstore Supplies - PRC				D
	151600	Nov/Soft Goods - CPC				
	151610	Nov/Soft Goods - CPC				D
	151612	Nov/Soft Goods - SCC				D
	151614	Nov/Soft Goods - CYC				D
	151616	Nov/Soft Goods - PRC				D
	151700	Candy/Sundries - CPC				
	151710	Candy/Sundries - CPC				D
	151712	Candy/Sundries - SCC				D
	151714	Candy/Sundries - CYC				D
	151716	Candy/Sundries - PRC				D
	151800	Bookstore Toner - CPC				
	151810	Bookstore Toner - CPC				D
	151812	Bookstore Toner - SCC				D
	151814	Bookstore Toner - CYC				D
	151816	Bookstore Toner - PRC				D
	151900	Dental Tools				
	151910	Dental Tools				D
	152000	Printshop Inventory - Supplies				
	152500	Printshop Inventory - Supplies				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
15	152500	Printshop Reprographics - SCC				
	152512	Printshop Reprographics - SCC				D
	153000	Stockroom Inventory - Supplies				
	153100	Stockroom Inventory - Supplies				D
	153110	Stockroom Supplies - CPC				D
	153112	Stockroom Supplies - SCC				D
	153114	Stockroom Supplies - CYC				D
	153116	Stockroom Supplies - PRC				D
	153117	Stockroom Supplies - CHEC				D
	153185	Postage Inventory				D
	153300	Stockroom Inventory - Repr Supplies				D
	153500	Stockroom Inventory - Hardware				D
	153700	Stockroom Inventory - Toner				D
	153900	Stockroom Inventory - Misc Supplies				D
	153300	SCC - Paper				
	153312	SCC - Paper				D
	153500	Hardware - SCC				
	153512	Hardware - SCC				D
	153700	Stockroom Toner - SCC				
	153712	Stockroom Toner - SCC				D
	153900	Stockroom Misc Supplies - SCC				
	153912	Stockroom Misc Supplies - SCC				D
	153914	Stockroom Misc Supplies - CYC				D
	153917	Stockroom Misc Supplies - CHEC				D
	154000	Food Vending Svc Inventory				
	154110	CPC-Food Service Inventory				D
	154112	SCC-Food Service Inventory				D
	154116	PRC-Food Service Inventory				D
	154210	CPC-Starbucks Inventory				D
	154212	SCC-Starbucks Inventory				D
	154215	PRC-Starbucks Inventory				D
16	160000	Prepaid Items				
	160100	Prepaid Expense				D
	160200	Travel - Prepaid Airfare				D
	160210	Travel - Prepaid Hotel				D
	160220	Travel - Prepaid Car Rental				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
17	170000	Plant and Equipment				
	171000	Land				D
	172000	Land Improvements				D
	173000	Buildings				D
	174000	Equipment/Furniture				D
	175000	WAN/LAN				D
	176000	Library Materials				D
	179000	Construction in Progress				D
	179999	Controlled Assets - Non Capitalized				D
	171000	Land - CPC				
	171100	Land - CPC				D
	171101	Land - Farmersville				D
	171102	Land - SCC				D
	171106	Land - PRC				D
	171107	Land - HEC				D
	171108	Land - Wylie				D
	171109	Land - Allen				D
	17110C	Land - Celina				D
	17110M	Land - Melissa				D
	172000	Land Improvements				
	172100	Land Improvements				D
	172500	Accumulated Depr - Land Imp				C
	172100	Land Improvements - CPC				
	172110	Land Improvements - CPC		172510	798010	D
	172112	Land Improvements - SCC		172512	798010	D
	172114	Land Improvements - CYC		172514	798010	D
	172116	Land Improvements - PRC		172516	798010	D
	172117	Land Improvements - HEC		172517	798010	D
	17211C	Land Improvements - Celina		17251C	798010	D
	17211M	Land Improvements - Melissa		17251C	798010	D
	172500	Accum Depr - Land Improv - CPC				
	172510	Accum Depr - Land Improv - CPC				C
	172512	Accum Depr - Land Improv - SCC				C
	172514	Accum Depr - Land Improv - CYC				C
	172516	Accum Depr - Land Improv - PRC				C
	172517	Accum Depr - Land Improv - HEC				C
	17251C	Accum Depr - Land Improv - Celina				C
	17251M	Accum Depr - Land Improv - Melissa				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
17	173000	Buildings				
	173200	Buildings				D
	173500	Accumulated Depr - Buildings				C
	173200	Buildings - CPC				
	173210	Buildings - CPC		173510	798010	D
	173212	Buildings - SCC		173512	798010	D
	173213	Buildings - PSTC		173513	798010	D
	173214	Buildings - CYC		173514	798010	D
	173216	Buildings - PRC		173516	798010	D
	173217	Buildings - HEC		173517	798010	D
	173500	Accum Depr - Buildings - CPC				
	173510	Accum Depr - Buildings - CPC				C
	173512	Accum Depr - Buildings - SCC				C
	173513	Accum Depr - Buildings - PSTC				C
	173514	Accum Depr - Buildings - CYC				C
	173516	Accum Depr - Buildings - PRC				C
	173517	Accum Depr - Buildings - HEC				C
	174000	Equipment/Furniture				
	174300	Equipment/Furniture				D
	174500	Accumulated Depr - Equip/Furn				C
	174300	Equipment/Furniture - CPC				
	174310	Equipment/Furniture - CPC		174510	798010	D
	174311	HSA Plano ISD Capitalized Equipment		174511	798010	D
	174312	Equipment/Furniture - SCC		174512	798010	D
	174313	Equipment/Furniture - PSTC		174513	798010	D
	174314	Equipment/Furniture - CYC		174514	798010	D
	174315	Equipment/Furniture - WAN/LAN		174515	798010	D
	174316	Equipment/Furniture - PRC		174516	798010	D
	174317	Equipment/Furniture - HEC		174517	798010	D
	174318	Equipment/Furniture - Rockw all		174518	798010	D
	174319	Equipment/Furniture - Allen		174519	798010	D
	174320	Equipment/Furniture - CTTC		174520	798010	D
	174321	Equipment/Furniture - Wylie		174521	798010	D
	174322	Equipment/Furniture - Farmersville		174522	798010	D
	174323	Equipment/Furniture - Celina		174523	798010	D
	174500	Accum Depr - Equip/Furn - CPC				
	174510	Accum Depr - Equip/Furn - CPC				C
	174511	HSA Plano ISD Capitalized Equipment				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	174512	Accum Depr - Equip/Furn - SCC				C
	174513	Accum Depr - Equip/Furn - PSTC				C
	174514	Accum Depr - Equip/Furn - CYC				C
	174515	Accum Depr - Equip/Furn - WAN/LAN				C
	174516	Accum Depr - Equip/Furn - PRC				C
	174517	Accum Depr - Equip/Furn - HEC				C
	174518	Accum Depr - Equip/Furn - Rockw all				C
	174519	Accum Depr - Equip/Furn - Allen				C
	174520	Accum Depr - Equip/Furn - CTTC				C
	174521	Accum Depr - Equip/Furn - Wylie				C
	174522	Accum Depr - Equip/Furn-Farmersvill				C
	174523	Accum Depr - Equip/Furn-Celina				C
17	175000	WAN/LAN				
	175400	WAN/LAN				D
	175500	Accumulated Depreciation - WAN/LAN				C
	175400	District WAN/LAN				
	175415	District WAN/LAN		175515	798010	D
	175500	Accumulated Depreciation - WAN/LAN				
	175515	Accumulated Depreciation - WAN/LAN				C
	176000	Library Books				
	176100	Library Books				D
	176200	Films and Tapes				D
	176500	Accum Depr - Library Materials				D
	176100	Library Books - CPC				
	176110	Library Books - CPC		176510	798010	D
	176112	Library Books - SCC		176512	798010	D
	176116	Library Books - PRC		176516	798010	D
	176119	Library Books - Allen		176519	798010	D
	176200	Films and Tapes - CPC				
	176210	Films and Tapes - CPC		176510	798010	D
	176212	Films and Tapes - SCC		176512	798010	D
	176216	Films and Tapes - PRC		176516	798010	D
	176500	Accum Depr - Library Material - CPC				
	176510	Accum Depr - Library Material - CPC				C
	176512	Accum Depr - Library Material - SCC				C
	176516	Accum Depr - Library Material - PRC				C
	176519	Accum Depr - Monthly Estimate				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
17	179000	Construction in Progress				
	179900	Construction in Progress				D
	179900	Construction in Progress				
	179915	Construction in Progress				D
18	180000	LT Investments				
	180030	Government Agencies				D
	180030	Government Agencies				
	180031	Government Agencies				D
	180032	Discounts on Government Agencies				C
	180033	Premium on Government Agencies				D
	180070	Municipal Bonds - LT				
	180071	Municipal Bonds - LT				D
	180072	Muni Bond LT Discount				C
	180073	Muni Bonds LT Premium				D
19	190000	Deferred Outflow s				
	190010	Deferred Outflow s - Pension				D
	190020	Deferred Outflow s - OPEB				D
21	210000	Accounts Payable				
	210001	Vendor Payables				C
	210101	Vendor Payables				C
	210105	Bookstore Outside Vendor Payment				C
	210200	Sales Tax Payable				C
	210300	Retainage Payable				C
	210400	Unclaimed Checks - A/P				C
	210495	Suspense - FA Detail Code Errors				C
	210498	Balance Forward Suspense				C
	210499	Suspense				C
	210500	Unapplied Payments				C
	210510	Unapplied Payments - Financial Aid				C
	210520	Unapplied Payments - Scholarships				C
	210530	Unapplied Payments - Student Refund				C
	210540	Unapplied Payments - Installments				C
	210550	Unapplied Payments-Scholarship Hold				C
	210555	Unapplied Payments-Schlrshp Release				C
	210590	Unapplied Payments - Exemptions				C
	210900	Other Misc Accounts Payable				C
	210990	Contract Clearing				C
	210995	Dept Sales BS Clearing				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
21	210200	Sales Tax Pay - CPC				
	210210	Sales Tax Pay - CPC				C
	210212	Sales Tax Pay - SCC				C
	210214	Sales Tax Pay - CYC				C
	210216	Sales Tax Pay - PRC				C
	210217	Sales Tax Pay - Printshop				C
	210226	Sales Tax Pay - Restaurant				C
	210230	CPC-Sales Tax				C
	210232	SCC-Sales Tax				C
	210236	PRC-Sales Tax				C
	211000	Payroll Payables				
	211010	Direct Deposit				C
	211015	Other Misc Payroll Account Payable				C
	211020	Payroll Clearing				C
	211025	Payroll ORP Clearing				C
	211030	Unclaimed Checks - P/R				C
	211040	Fed Inc Tax Withholding Payable				C
	211045	Fed Inc Tax W/H Payable-1042S				C
	211050	FICA - CCCC Share				C
	211060	Medicare Payable				C
	211070	Workers Comp Payable				C
	211080	Unemployment Compensation Payable				C
	211090	HealthSelect of TX Payable				C
	211100	Tobacco Insurance				C
	211140	Med Insurance - PT Faculty				C
	211230	Employer Auxiliary Medical				C
	211240	Employer Dental				C
	211245	Discount Dental Employee				C
	211250	Employer Medical				C
	211340	Med Insurance - SKIP				C
	211350	Indem Dental Insur				C
	211360	ERS Opt Out				C
	211400	DMO Dental Insur				C
	211410	DMO and Choice Dental - PT Faculty				C
	211420	Employer Auxiliary Dental				C
	211430	Dependent Life				C
	211440	American General Insurance				C
	211450	Life Insurance Payable				C
	211460	AD&D Insurance Payable				C
	211510	Long-Term Disability Payable				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	211515	State Vision Employee Liability				C
	211520	ERS Texas Protects				C
	211525	TRS Employer Liability				C
	211530	ORP - College Share				C
	211535	TRS - College Share-State Mandate				C
	211540	ERS 1% College Share				C
	211545	TRS College Share-Local/Grant				C
	211610	Short-Term Disability				C
	211860	Collin Foundation Payable				C
	211870	United Way Payable				C
	211875	College Foundation Donation				C
	211880	Texas Tomorrow Fund Payable				C
	211890	Credit Union Deduction				C
	211900	FSA - Medical				C
	211910	FSA - Childcare				C
	211915	TexFlex Ltd Employee Liability				C
	211916	HSA Employee Deduction				C
	211917	HSA Employer Payable				C
	211920	TRS Payable				C
	211925	TRS-90 day Employer Payable				C
	211930	TRS Buyback				C
	211940	Metlife - instead of FICA				C
	211950	Deferred Compensation 457 Payable				C
	211955	Loan Payment Texas Saver 457				C
	211957	TexasSaver Roth 457				C
	211960	Child Support Payable				C
	211970	IRS Tax Levy				C
	211980	Student Loan Levy				C
	211990	Miscellaneous Levy				C
	212000	ORP Payable				C
	213000	TSA Payable				C
21	211950	Def Comp-Texas Saver-Citistreet-ERS				
	211951	Def Comp-Texas Saver-Citistreet-ERS				C
	211952	Def Comp - TIAA CREF - 457				C
	212000	ORP - College Portion				
	212005	ORP - College Portion				C
	212010	ORP - Common Wealth Annuity				C
	212020	ORP - Metropolitan Life				C
	212030	ORP - Jefferson National				C
	212040	ORP - American Funds				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	212050	ORP - Amex Financial Adv				C
	212060	ORP - Primerica				C
	212070	ORP - TIAA CREF				C
	212080	ORP - ISC/MATC				C
	212090	ORP - Nationw ide Life				C
	212100	ORP - Metlife of CT/TR				C
	212110	ORP - Valic				C
	212120	ORP - ING				C
	212130	ORP - Security Benefit Life				C
	212140	ORP - USAA				C
	212150	ORP - Lincoln National				C
	212160	ORP - Western Reserve				C
	212170	ORP - Jefferson Pilot				C
	212180	ORP - Jackson National				C
	212190	ORP - Aspire Pentegra				C
	212200	ORP - AXA Equitable				C
	212210	ORP - Lincoln				C
	212220	ORP - FTJ Fund Choice				C
	212300	ORP-College/State				C
	212301	ORP-State Share				C
	212302	ORP-College Share-Local/Grant				C
	212310	ORP-Employee				C
	212990	ORP - Undeclared				C
21	212010	ORP - Emp - Common Wealth Annuity				
	212011	ORP - Emp - Common Wealth Annuity				C
	212012	ORP - State - Common Wealth Annuity				C
	212020	ORP - Emp - Metropolitan Life				
	212021	ORP - Emp - Metropolitan Life				C
	212022	ORP - State - Metropolitan Life				C
	212030	ORP - Emp - Jefferson National				
	212031	ORP - Emp - Jefferson National				C
	212032	ORP - State - Jefferson National				C
	212040	ORP - Emp - American Funds				
	212041	ORP - Emp - American Funds				C
	212042	ORP - State - American Funds				C
	212050	ORP - Emp - Ameriprise				
	212051	ORP - Emp - Ameriprise				C
	212052	ORP - State - Ameriprise				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
21	212060	ORP - Emp - Primerica				
	212061	ORP - Emp - Primerica				C
	212062	ORP - State - Primerica				C
	212070	ORP - Emp - TIAA CREF				
	212071	ORP - Emp - TIAA CREF				C
	212072	ORP - State - TIAA CREF				C
	212080	ORP - Emp - ISC/MATC				
	212081	ORP - Emp - ISC/MATC				C
	212082	ORP - State - ISC/MATC				C
	212090	ORP - Emp - Nationwide				
	212091	ORP - Emp - Nationw ide				C
	212092	ORP - State -Nationw ide				C
	212100	ORP - Emp - Metlife of CT				
	212101	ORP - Emp - Metlife of CT				C
	212102	ORP - State - Metlife of CT				C
	212110	ORP - Emp - Valic				
	212111	ORP - Emp - Valic				C
	212112	ORP - State - Valic				C
	212120	ORP - Emp - VOYA				
	212121	ORP - Emp - VOYA				C
	212122	ORP - State - VOYAA				C
	212130	ORP - Emp - Security Benefit				
	212131	ORP - Emp - Security Benefit				C
	212132	ORP - State - Security Benefit				C
	212140	ORP - Emp - USAA				
	212141	ORP - Emp - USAA				C
	212142	ORP - State - USAA				C
	212150	ORP - Emp - Lincoln National				
	212151	ORP - Emp - Lincoln National				C
	212152	ORP - State - Lincoln National				C
	212160	ORP - Emp - Western Reserve				
	212161	ORP - Emp - Western Reserve				C
	212162	ORP - State - Western Reserve				C
	212170	ORP - Emp - Jefferson Pilot				
	212171	ORP - Emp - Jefferson Pilot				C
	212172	ORP - State - Jefferson Pilot				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
21	212180	ORP - Emp - Jackson National				
	212181	ORP - Emp - Jackson National				C
	212182	ORP - State - Jackson National				C
	212190	ORP - Emp - Aspire Pentegra				
	212191	ORP - Emp - Aspire Pentegra				C
	212192	ORP - State - Aspire Pentegra				C
	212200	ORP - Emp - AXA Equitable				
	212201	ORP - Emp - AXA Equitable				C
	212202	ORP - State - AXA Equitable				C
	212210	ORP - Emp - Lincoln				
	212211	ORP - Emp - Lincoln				C
	212212	ORP - State - Lincoln				C
	212220	ORP - Emp - Fidelity Security Life				
	212221	ORP - Emp - Fidelity Security Life				C
	212222	ORP - State Fidelity Security Life				C
	212990	ORP - Employee Portion				
	212991	ORP - Employee Portion				C
	212992	ORP - State Portion				C
	213000	TSA - Common Wealth Annuity				
	213001	TSA - Common Wealth Annuity				C
	213002	TSA - T Row e Price				C
	213003	TSA - OM Financial				C
	213004	TSA - American Bankers				C
	213005	TSA - Metro Life				C
	213006	TSA - ISA/Matic				C
	213007	TSA - Western Reserve				C
	213008	TSA - Ameriprise				C
	213009	TSA - Security Benefit				C
	213010	TSA - Jackson National				C
	213011	TSA - Nationw ide Life				C
	213012	TSA - Fidelity Life				C
	213013	TSA - Metlife of CT/TR				C
	213014	TSA - Valic				C
	213015	TSA - ING				C
	213016	TSA - TIAA CREF				C
	213017	TSA - USAA				C
	213018	TSA - Jefferson National				C
	213019	TSA - American Funds				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	213020	TSA - Vanguard				C
	213021	TSA - Lincoln National				C
	213022	TSA - AXA Equitable				C
	213023	TSA - Lincoln Investments				C
	213024	TSA Fidelity Security Life				C
	213100	TSA-Employee				C
23	230000	Funds Held for Others				
	231000	Funds Held for Others-Student Organ				
	231001	Phi Theta Kappa				C
	231002	Psi Beta				C
	231003	Black Student Assoc.				C
	231004	Hosp/Cul Arts St Soc				C
	231005	Kappa Delta Pi				C
	231006	Surgical Technology Student Org				C
	231007	Stud Amer Dental Hyg				C
	231008	Respiratory Care				C
	231009	Social Justice Club				C
	231010	CCCC Muslim Student Association				C
	231011	Sleep Technology				C
	231012	Mu Alpha Theta - Math Honor Society				C
	231013	Global Diplomatic Society				C
	231014	MPI (Meeting Professionals Inter)				C
	231015	Honors Inst. Student Organization				C
	231016	Nat Technical Honor				C
	231017	Student Animators Workshop				C
	231018	3D Arts Club				C
	231019	Society of Women Engineers				C
	231020	Collin Theatre Cares				C
	231021	CCCC Lions Club				C
	231022	CHIMA				C
	231023	SGA				C
	231024	Sigma Kappa Delta				C
	231025	Music Bachs				C
	231026	Collin Robotics				C
	231027	Political Science Club				C
	231028	Collin College SEED-CEO				C
	231029	ISSA Info Sys Security Association				C
	231030	Collin College Dance				C
	231031	Obscura Photo Club				C
	231032	THINK - Volunteer Outreach				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	231033	Active Minds at Collin College				C
	231034	Alpha Delta Nu				C
	231035	Sociology Club				C
	231036	Collin Assc for Sustainable Efforts				C
	231037	Collin Organized Geek Society COGS				C
	231038	Gamma Alpha Epsilon				C
	231039	Collin College Rotaract				C
	231040	Biotechnology Club				C
	231041	American Sign Club				C
	231042	Health Sciences Academy				C
	231043	Collin Student Nursing Association				C
	231044	Middle Eastern Students				C
	231045	Multicultural Student Organization				C
	231046	OUT				C
	231047	UniteWomen.org				C
	231048	LULAC Student Org				C
	231049	Collin Film Society				C
	231050	Archery Team				C
	231051	Student Veterans of America				C
	231052	Writers Bloc:Collin Literary Soc				C
	231053	Working Class Hero				C
	231054	Pre Health Society				C
	231055	Universal Positivity Society				C
	231056	Japanese Language Club				C
	231057	Culinary Camps				C
	231058	Surgical Asst Student Org				C
	231059	Chess Club				C
23	232000	Funds Held for Others-Programs				
	232001	SAIL				C
	232002	Student to Student Scholarships				C
	233000	Funds Held for Others-Other				
	233001	Foundation Transactions				C
	233002	All College Council Scholarship				C
	233003	Nursing Pinning				C
	233004	CC Govt Purchasers				C
	233005	Culinary Arts Career Fair				C
	233006	Communication and Humanities Events				C
	233007	Collin Dance ACDA 2017				C
	233008	Child Development Program				C
	233009	SCC Lab School				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	233010	Jazz Choir SW				C
	233011	Chili Cookoff				C
	233012	New York Theatre FIE				C
	233013	Jazz Camp				C
	233014	Dance Camp				C
	233015	Guitar Camp				C
	233016	N. Texas Drama Auditions				C
	233018	Tennis Events				C
	233019	Basketball Events-Men				C
	233020	Basketball Events - Women				C
	233035	Academic Decathlon				C
	233036	Foundation Std to Std Scholarship				C
	233037	Surgical Asst Student Org				C
24	240000	Accrued Liabilities				
	240001	Accrued Payables				C
	240002	Accrued Payroll				C
	240003	Accrued Medical Insurance				C
	240004	Accrued Vacation Payable				C
	240005	Accrued Interest				C
	240014	Accrued Vacation-Current Portion				C
	240099	Accruals - Other				C
25	250000	Deferred Income				
	250001	Deferred Income Fall Tuition				C
	250002	Deferred Income Fall Building Fee				C
	250003	Deferred Income Fall Stud Act Fee				C
	250004	Deferred Income Fall Lab Fee				C
	250005	Deferred Income - Student Record				C
	250006	Deferred Income - Student ID				C
	250007	Deferred Income - Audit Courses				C
	250008	Deferred Income - Late Fees				C
	250009	Deferred Income - Collection Fees				C
	250010	Deferred Income Fall Special Fees				C
	250011	Deferred Waivers Fall				C
	250015	Deferred Income Spring Tuition				C
	250016	Deferred Income Spring Building Fee				C
	250017	Deferred Income Spring Stud Act Fee				C
	250018	Deferred Income Spring Lab Fee				C
	250019	Deferred Waivers Spring				C
	250021	Deferred Income Summer Tuition				C
	250022	Deferred Income Summ Building Fee				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	250023	Deferred Income Summ Stud Act Fee				C
	250024	Deferred Income Summer Lab Fee				C
	250025	Deferred Waivers Summer				C
	250031	Deferred Income - CE - QTR1				C
	250032	Deferred Income - CE - QTR2				C
	250033	Deferred Inc - CE Law Enforce QTR1				C
	250034	Deferred Inc - CE Law Enforce QTR2				C
	250035	Deferred Inc - CE Fire Science QTR1				C
	250036	Deferred Inc - CE Fire Science QTR2				C
	250037	Deferred Inc - CE Corp College QTR1				C
	250038	Deferred Inc - CE Sail				C
	250039	Deferred Inc - CE Corp College QTR2				C
	250040	Deferred Income - Waiver CE Qtr 1				C
	250041	Deferred Income - Waiver CE Qtr 2				C
	250048	Deferred Inc - CE Health Care QTR1				C
	250049	Deferred Inc - CE Health Care QTR2				C
	250051	Deferred Income - Copy Cards				C
	250052	Deferred Income - Bookstr Gift Card				C
	250053	Deferred Income - Child Care				C
	250054	Deferred Income - Theater				C
	250055	Deferred Income - CE - QTR3				C
	250056	Deferred Income - CE - QTR4				C
	250057	Deferred Inc - CE Fire Science QTR3				C
	250058	Deferred Inc - CE Fire Science QTR4				C
	250059	Deferred Inc - CE Law Enforce QTR3				C
	250060	Deferred Inc - CE Law Enforce QTR4				C
	250061	Deferred Inc - CE Health Care QTR3				C
	250062	Deferred Inc - CE Health Care QTR4				C
	250063	Deferred Inc - CE-Dental Asst QTR1				C
	250064	Deferred Inc - CE-Dental Asst QTR2				C
	250065	Deferred Inc - CE-Dental Asst QTR3				C
	250066	Deferred Inc - CE-Dental Asst QTR4				C
	250067	Deferred Inc - CE-Vet Asst QTR1				C
	250068	Deferred Inc - CE-Vet Asst QTR2				C
	250069	Deferred Inc - CE-Vet Asst QTR3				C
	250070	Deferred Inc - CE-Vet Asst QTR4				C
	250071	Deferred Inc - CE Corp College QTR3				C
	250072	Deferred Inc - CE Corp College QTR4				C
	250075	Deferred Income - CE Special Fees				C
	250076	Deferred Inc - CE Comp & Wkfce QTR1				C
	250077	Deferred Inc - CE Comp & Wkfce QTR2				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	250078	Deferred Inc - CE Comp & Wkfce QTR3				C
	250079	Deferred Inc - CE Comp & Wkfce QTR4				C
	250080	Deferred Inc-CE Comm Prof Dev QTR1				C
	250081	Deferred Inc-CE Comm Prof Dev QTR2				C
	250082	Deferred Inc-CE Comm Prof Dev QTR3				C
	250083	Deferred Inc-CE Comm Prof Dev QTR4				C
	250084	Deferred Inc-CE Train Partners QTR1				C
	250085	Deferred Inc-CE Train Partners QTR2				C
	250086	Deferred Inc-CE Train Partners QTR3				C
	250087	Deferred Inc-CE Train Partners QTR4				C
	250088	Deferred Inc-CWED Grants QTR1				C
	250089	Deferred Inc-CWED Grants QTR2				C
	250090	Deferred Inc-CWED Grants QTR3				C
	250091	Deferred Inc-CWED Grants QTR4				C
	250099	Deferred Income - Other				C
26	260000	Bonds Payable				
	260001	Bonds Payable				C
	260010	Bonds Payable-Current Portion				C
	260200	Bonds Payable - Discount				D
	260300	Bonds Payable - Premium				C
	260400	Bonds Payable - Issue Cost				C
27	270000	Pension and OPEB Liability				
	270010	Pension Liability				C
	270020	Net OPEB Liability				C
	270025	Net OPEB Liability Current Portion				C
28	280000	Deferred Inflows				
	280010	Deferred Inflow s - Pension				C
	280020	Deferred Inflow s - OPEB				C
29	290000	Other Liabilities				
	290001	Student Receipts - Awaiting Distr				C
	290002	Student TPB - Books Clearing				C
	290003	Financial Aid Clearing				C
	290004	Student Malpractice Insurance Pay				C
	290005	Student Immunization Tracking Fee				C
	290006	Student Testing Fee-Law Enforcement				C
	290007	Fire Certification Exam Fee				C
	290008	Fed EPA Tech Exam Fee				C
	290901	Amounts Held for Others				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
31	300000	Control Accounts				
	301100	Revenue Control				C
	301200	PY Revenue Control				C
	301300	Budgeted Revenue Control				D
	301400	PY Budgeted Revenue Control				D
	302100	Expenditure Control				D
	302200	PY Expenditure Control				D
	302300	Budgeted Expenditure Control				C
	302400	PY Budgeted Expenditure Ctl				C
	303100	Transfer Control				D
	303200	PY Transfer Control				D
	303300	Budgeted Transfer Control				C
	303400	PY Budgeted Transfer Control				C
	304100	Encumbrance Control				D
	304200	PY Encumbrance Control				D
	304300	Reserve for Encumbrances				C
	304400	PY Reserve for Encumbrance Ctl				C
	304800	Reservation Control				D
	304900	Reservation Control Reserve				C
	305100	Budgeted Change to Fund Balance				D
	305200	PY Budgeted Change to Fund Balance				D
41	400000	Net Assets				
	410000	Net Assets				C
51	500000	State Appropriations				
	500100	State Appropriations - Contact Hour				C
	500105	State Appropriation-Student Success				C
	500195	State Appropriations - Core				C
	500200	State Approp On-Behalf Benefits				C
	500201	State Approp On-Behalf-Medical				C
52	520000	Contracts and Grants				
	520100	Federal Contracts and Grants				C
	520300	State Contracts and Grants				C
	520500	Private Contracts and Grants				C
	520600	Match - From Other Funds				C
	520100	Federal Contracts and Grants				
	520101	Federal Contracts and Grants				C
	520115	FWS Federal Contribution				C
	520120	FWS transfer to SEOG				C
	520125	FWS ACA				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	520126	Pell ACA				C
	520130	GASB-Contra Revenue				D
52	520300	State Contracts and Grants				
	520301	State Contracts and Grants				C
	520315	Texas Cont and Grants - Work Study				C
	520320	OPEB Revenue				C
	520500	Private Contracts and Grants				
	520501	Private Contracts and Grants				C
	520600	Match - TPEG to FSEOG				
	520601	Match - TPEG to FSEOG				C
53	530000	TPEG Set Aside Fall				
	520161	TPEG Set Aside Fall				C
	520162	TPEG Set Aside Spring				C
	520163	TPEG Set Aside Summer				C
	530100	Tuition and Fees				C
	530300	Tuition and Fees - Continuing Ed				C
	530500	Other Tuition and Fees				C
	530600	Contra Revenue				D
	530100	Tuition - Fall				
	530111	Tuition - Fall				C
	530112	Tuition - Spring				C
	530113	Tuition - Summer				C
	530121	Waivers - Fall				D
	530122	Waivers - Spring				D
	530123	Waivers - Summer				D
	530125	Scholarship Allow ances				D
	530131	Lab Fees - Fall				C
	530132	Lab Fees - Spring				C
	530133	Lab Fees - Summer				C
	530141	Late Fees - Fall				C
	530142	Late Fees - Spring				C
	530143	Late Fees - Summer				C
	530151	Tuition and Fees Refunds - Fall				D
	530152	Tuition and Fees Refunds - Spring				D
	530153	Tuition and Fees Refunds - Summer				D
	530161	Trans Inst Scholarships - Fall				D
	530162	Trans Inst Scholarships - Spring				D
	530163	Trans Inst Scholarships - Summer				D
	530171	Building Use Fees - Fall				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	530172	Building Use Fees - Spring				C
	530173	Building Use Fees - Summer				C
	530181	Student ID Replacement Fee				C
	530185	Student Records Fees				C
	530189	Credit Special Fees				C
	530193	Audit Fees				C
	530197	Deferred Payment Processing Fees				C
53	530300	CE Tuition - 1st Quarter				
	530301	CE Tuition - 1st Quarter				C
	530302	CE Tuition - 2nd Quarter				C
	530303	CE Tuition - 3rd Quarter				C
	530304	CE Tuition - 4th Quarter				C
	530305	Law Enforcement Tuition - 1st Qtr				C
	530306	Law Enforcement Tuition - 2nd Qtr				C
	530307	Law Enforcement Tuition - 3rd Qtr				C
	530308	Law Enforcement Tuition - 4th Qtr				C
	530309	Fire Science Tuition - 1st Quarter				C
	530310	Fire Science Tuition - 2nd Quarter				C
	530311	Fire Science Tuition - 3rd Quarter				C
	530312	Fire Science Tuition - 4th Quarter				C
	530313	CE-Healthcare 1st Quarter				C
	530314	CE-Healthcare 2nd Quarter				C
	530315	CE-Healthcare 3rd Quarter				C
	530316	CE-Healthcare 4th Quarter				C
	530317	Teacher Certification Tuition				C
	530318	CE-Corporate College-1st Qtr				C
	530319	CE-Corporate College-2nd Qtr				C
	530320	CE-Corporate College-3rd Qtr				C
	530321	CE-Corporate College-4th Qtr				C
	530322	CE-Dental Assisting-1st Qtr				C
	530323	CE-Dental Assisting-2nd Qtr				C
	530324	CE-Dental Assisting-3rd Qtr				C
	530325	CE-Dental Assisting-4th Qtr				C
	530326	CE-Veterinary Assistant-1st Qtr				C
	530327	CE-Veterinary Assistant-2nd Qtr				C
	530328	CE-Veterinary Assistant-3rd Qtr				C
	530329	CE-Veterinary Assistant-4th Qtr				C
	530360	CE Special Fees				C
	530365	SAIL Tuition				C
	530370	CE Waivers 1st Quarter				D
	530371	CE Waivers 2nd Quarter				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	530372	CE Waivers 3rd Quarter				D
	530373	CE Waivers 4th Quarter				D
	530374	CE Refunds 1st Quarter				D
	530375	CE Refunds 2nd Quarter				D
	530376	CE Refunds 3rd Quarter				D
	530377	CE Refunds 4th Quarter				D
	530390	CE Trans Inst Schol - 1st Quarter				D
	530391	CE Trans Inst Schol - 2nd Quarter				D
	530392	CE Trans Inst Schol - 3rd Quarter				D
	530393	CE Trans Inst Schol - 4th Quarter				D
53	530500	Student Activity Fees - Fall				
	530501	Student Activity Fees - Fall				C
	530502	Student Activity Fees - Spring				C
	530503	Student Activity Fees - Summer				C
54	540000	Ad Valorem Taxes				
	540001	Tax Revenue - Current Year				C
	540002	Tax Revenue - Prior Year				C
	540011	Penalty and Interest - Current Year				C
	540012	Penalty and Interest - Prior Year				C
55	550000	Federal Funds - ACA or other Fees				
	550101	Federal Title IV				C
	550115	FWS Fed Contribution				C
	550120	FWS transfer to SEOG				C
	551000	Federal-Title IV				C
	552000	Federal-VA				C
	551000	FWS ACA				
	550125	FWS ACA				C
	550126	Pell ACA				C
	552000	Veteran's Adm-Reporting Fee				
	550127	Veteran's Adm-Reporting Fee				C
56	560000	Investment Income				
	560001	Investment Interest				C
	560002	Investment Interest - TPEG				C
	560018	Investment Interest-2018 Series				C
57	570000	Sales and Services - Ed Activ				
	570001	Library Fines				C
	570002	Career Assessment				C
	570003	Assessment Tests				C

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	570004	Testing PSB				C
	570005	Credit by Exam Fee				C
	570006	Theater Ticket Sales				C
	570007	Music Ticket Sales				C
	570008	Dance Ticket Sales				C
	570009	Dental Services				C
	570010	Restaurant Sales				C
	570011	Surgical Technology Test				C
	570012	CPR Course Fee				C
	570013	Transcript Fees				C
	583002	Childcare Fees				C
58	580000	Sales and Services - Auxiliary				
	581000	Sales				C
	582000	Cost of Goods Sold				D
	583000	Misc Sales and Services				D
	581000	Sales - Sales				
	581001	Sales - Sales				C
	581002	Used Book - Sales				C
	581003	Trade Book - Sales				C
	581004	Supplies - Sales				C
	581005	Toner Cartridge - Sales				C
	581006	Novelties/Soft Good - Sales				C
	581007	Candy/Sundry - Sales				C
	581008	Print Shop - Sales				C
	581009	Copier - Sales				C
	581010	Food Service Sales				C
	581011	Division Discounts				D
	581012	Restaurant Income				C
	581013	Starbucks Sales				C
	581014	Food Service Disc				C
	581015	Textbook Rental Penalties				C
	581016	Textbook Rental Replacement Fee				C
	581017	Catering Services				C
	582000	New Book - COGS				
	582001	New Book - COGS				D
	582002	Used Book - COGS				D
	582003	Trade Book - COGS				D
	582004	Supplies - COGS				D
	582005	Toner Cartridge - COGS				D
	582006	Novelties/Soft Good - COGS				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	582007	Candy/Sundry - COGS				D
	582008	Print Shop - COGS				D
	582009	Copier - COGS				D
53	583000	Membership Dues - Fitness				
	583001	Membership Dues - Fitness				C
	583003	Rental Fees				D
59	590000	Other Revenues				
	590001	Gifts				C
	590002	Indirect Cost Recovery				C
	590003	Vending Machines Income				C
	590004	Commissions				C
	590005	City of Frisco - TIF				C
	590006	CHEC University Rental				C
	590007	City of Plano - TIF				C
	590008	Corporate College Sponsorships				C
	590012	GASB-Contra Indirect Cost Recovery				D
	590098	Gain on Sale of Capital Asset				C
	590099	Miscellaneous Revenue				C
	590110	Miscellaneous Auxiliary Revenue				C
	590201	Sale of Bonds				C
61	600000	Personnel Costs				
	610000	Salaries and Wages				D
	610000	Faculty Salaries				
	611100	Faculty Salaries				D
	611200	Admin Salaries				D
	611300	Staff Salaries				D
	611400	Overtime & Other Compensation				D
	611500	Student Assistants				D
	611600	Grant Salaries - Non payroll				D
	642189	Sabbaticals-allocate to instruction				D
	611100	Faculty Salaries - Full-time				
	611110	Faculty Salaries - Full-time				D
	611115	Faculty Salaries - Substitute				D
	611120	Faculty Salaries - Part-time				D
	611125	Faculty Full-time Chair Rel				D
	611126	Skills Instructor				D
	611130	Faculty Full-time Non-teaching ES				D
	611131	Faculty FT Non-teaching Part Supp				D
	611135	Faculty Full-time - Release Time				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	611140	Faculty Part-time Non-teaching				D
	611141	Faculty PT Non-teaching Part Supp				D
	611145	Coaching - Full-time and Part-time				D
	611148	Coaching - Release Time				D
	611150	Faculty Full-time - Summer				D
	611155	Faculty Full-time - Non-teach Sum				D
	611160	Faculty Part-time - Summer				D
	611165	Faculty Bonus				D
61	611200	Admin Salaries - Full-time				
	611210	Admin Salaries - Full-time				D
	611212	Admin Salaries - Additional Comp				D
	611214	Travel Allowance				D
	611215	Admin Salaries - Annuity				D
	611220	Admin Salaries - Special				D
	611230	Admin Salaries - Evening				D
	611235	Admin Bonus				D
	611240	Admin Salaries - Extra Service				D
	611300	Supp Staff-FT Instructional-Exempt				
	311350	Supp Staff-FT Instructional-Exempt				D
	611310	Staff - Full time				D
	611320	Staff - Part-time				D
	611325	Non-Supervisory - PT - Exempt				D
	611335	Support Staff Exempt Bonus				D
	611340	Staff - Extra-Service				D
	611350	Supp Staff-FT Instructional-Exempt				D
	611400	Supervisory Supp Staff - Non-Exempt				
	611410	Supervisory Supp Staff - Non-Exempt				D
	611420	Non-Supervisory Supp - Non-Exempt				D
	611430	Clerical - Non-Exempt				D
	611435	Support Staff Non-exempt Bonus				D
	611440	Clerical - Non-Exempt				D
	611450	Lab Instructor - Non-Exempt				D
	611455	PT Instr Assistant - Non-Exempt				D
	611460	Support Staff PT - Non-Exempt				D
	611470	Supp Staff - Phys Plant-Non-Exempt				D
	611472	Physical Plant PT - Non-Exempt				D
	611475	Supp Staff - Lab Assist-Non-Exempt				D
	611476	Lab Assistants PT - Non-Exempt				D
	611478	Advisors - Non-Exempt				D
	611480	Advisors PT - Non-Exempt				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	611482	Interpreters - Non-Exempt				D
	611483	Interpreter PT - Non-Exempt				D
	611484	Tutors FT - Non-Exempt				D
	611485	Tutors PT - Non-Exempt				D
	611489	Straight Time over 40 Hours				D
	611490	Overtime - Registrar				D
	611491	Comp Time Payoff				D
	611492	Regular Overtime				D
	611493	Vacation Payoff				D
	611494	Blended Overtime				D
61	611500	Student Assistants - Non-Work Study				
	611510	Student Assistants - Non-Work Study				D
	611515	Student Assistants - Non-WS<6 hrs				D
	611520	Student Assistants - Work Study				D
	611521	Temp Non-student - Work Study				D
	611522	Texas Work Study				D
	611525	Student Assistants - WS<6 hrs				D
	611600	Grant Salaries - Non Payroll				
	611610	Grant Salaries - Non Payroll				D
64	640000	Benefits				
	642100	Personnel Benefits				D
	642210	Pension Expense				D
	642220	OPEB Expense				D
	642226	OPEB Contribution Offset				C
	643100	Personnel Benefits -Grants Non Payr				D
	642100	Employer Benefits Suspense				
	642105	Employer Benefits Suspense				D
	642110	Medical Insurance				D
	642115	State Pd On-Behalf Benefits				D
	642130	Dental Insurance				D
	642135	Retirement Benefits				D
	642140	ORP - Differential				D
	642145	ORP - College Portion				D
	642150	Unemployment Comp Insurance				D
	642160	Workers Comp Insurance				D
	642164	TRS Benefits				D
	642165	ORP - Others (State, Grant, Aux)				D
	642166	ERS Group Insurance				D
	642167	TRS Penalty				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	642170	FICA - District Match				D
	642175	Medicare - District Match				D
	642186	ERS Opt Out Credit				D
	642190	Other Employee Benefits				D
	642191	Sabbaticals				D
	642192	Course Banking				D
	642193	Employee Education Benefit				D
	642194	Employee Assistance Program				D
	642195	ORP/TRS - Grant Expenditures				D
	642196	ORP Administration Fees				D
	642199	Vacation Accrual				D
	642200	1% of ERS Eligible Salaries				D
	642225	Staff benefits-contra account				D
	642230	Staff Benefits-allocation				D
64	643100	Benefits - Grants Non Payroll				
	643110	Benefits - Grants Non Payroll				D
71	710000	Contractual Services				
	712200	Special Services				D
	712300	Contracted Services				D
	712400	Rentals				D
	712500	Operating Services				D
	712600	Special Expenses				D
	712200	Tax Collection Fee				
	712210	Tax Collection Fee				D
	712220	Appraisal District Fee				D
	712230	Legal Fees				D
	712235	Legal Fees - Tax Collection				D
	712238	Legal Fees - Settlement Expenses				D
	712240	Audit Fees				D
	712300	General Contracted Services				
	712310	General Contracted Services				D
	712330	Performers				D
	712340	Athletic Officials				D
	712345	Insurance - Athletics				D
	712350	Contract Labor - Individuals				D
	712352	Contract Services - Programming				D
	712355	Contract Labor - Temporary Agencies				D
	712360	Instructional Service Contract				D
	712365	Telecourse Lease Contract				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	712370	Other Contract Services				D
	712372	Training Contract				D
	712373	Student Loan Collection Service				D
	712380	Book Processing				D
	712385	Library Service Contract				D
	712390	Food Services				D
71	712400	Rental - Building				
	712410	Rental - Building				D
	712420	Rental - Furniture and Equipment				D
	712430	Copier/MFD Lease/overage				D
	712431	Managed print/overage				D
	712450	Rental - Vehicle				D
	712490	Rental - Other				D
	712500	Maintenance Agreements				
	712510	Maintenance Agreements				D
	712520	Building Service				D
	712540	Custodial Service Contracts				D
	712570	Grounds Maintenance				D
	712600	Commencement Exercises				
	712610	Commencement Exercises				D
	712620	Copyrights and Royalties				D
	712630	Accreditation				D
	712640	Election Expense				D
	712655	Meetings Expense				D
	712660	Open House				D
72	720000	Participation - TIFS				
	722226	Frisco - TIF 1				D
	722227	Plano - TIF 1				D
	722228	Plano - TIF 2				D
73	730000	Supplies				
	733110	General Supplies				D
	733120	Office Supplies				D
	733210	Division Books and Booklets				D
	733220	Subscriptions				D
	733230	Tests and Testing Services				D
	733310	Data Processing Supplies				D
	733320	Library Supplies				D
	733330	Audio Visual Supplies				D
	733340	Photo Supplies and Processing				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	733410	Fertilizer and Chemicals				D
	733420	Electrical Supplies				D
	733430	Plumbing Supplies				D
	733440	A/C and Heating Supplies				D
	733450	Painting Supplies				D
	733460	Miscellaneous Supplies				D
	733470	Building Materials < \$300				D
	733475	Landscaping Supplies				D
	733480	Custodial Supplies				D
	733490	Bookstore Operating Expenses				D
74	740000	Travel				
	744210	Local Travel				D
	744220	Professional Development / Travel				D
	744221	Prof Dev't/Travel - COE Allocation				D
	744230	In-House Professional Development				D
	744350	Employment Expenses				D
	744370	Vehicle Operating Expense				D
	744390	Allocation - Vehicle Exp Motor Pool				D
75	750000	Operating Expenses				
	751100	GASB Contra Expense				C
	752000	Cost of Goods Sold				D
	755100	Student Trips				D
	755200	Data Processing Expenses				D
	755300	Printing Expense				D
	755500	Repairs and Building Improvements				D
	755600	Insurance				D
	755700	Other Operating Expenses				D
	755800	Grant - Other Operating Expenses				D
	755900	Committee and Student Org Expenses				D
	752000	Food Service COGS				
	752001	Food Service COGS				D
	752002	Starbucks COGS				D
	752003	Trade Book - COGS				D
	752004	Supplies - COGS				D
	752005	Toner Cartridge - COGS				D
	752006	Novelties/Soft Goods - COGS				D
	752007	Candy/Sundry - COGS				D
	752008	Print Shop - COGS				D
	752009	Copier - COGS				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
75	755100	Field Trips				
	755110	Field Trips				D
	755115	Athletic Travel				D
	755120	Recruitment Expenses				D
	755200	DP - Maintenance and Repair				
	755230	DP - Maintenance and Repair				D
	755235	DP - Software Training Educian				D
	755240	DP - Software				D
	755300	Printing Expense				
	755310	Printing Expense				D
	755320	Printing - College Catalog				D
	755330	Printing - Brochures and Handbooks				D
	755340	Printing - Forms				D
	755350	Printing - Class Schedules				D
	755360	Printing - Other				D
	755370	Printing - School News				D
	755390	Printing - Outsource				D
	755500	Repairs - Equipment				
	755510	Repairs - Equipment				D
	755530	Repairs - Machinery				D
	755540	Repairs - Vehicle				D
	755545	Building Improvements and Repairs				D
	755550	Repairs - Building				D
	755555	Repairs - Parking Lot and Road				D
	755560	Other Repairs				D
	755570	Grounds Renovation				D
	755600	Property Insurance				
	755610	Property Insurance				D
	755620	Liability Insurance				D
	755630	Fidelity Bond				D
	755640	Vehicle Insurance				D
	755645	Major Equipment Insurance				D
	755650	Deductible expense				D
	755655	Student Liability Insurance				D
	755700	Postage				
	755705	Postage				D
	755710	Cash Over/Short				D
	755715	Bad Debt Expense				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
	755720	Collection Agency Fees				D
	755725	Inventory Variance				D
	755727	Inventory Loss				D
	755730	Memberships				D
	755735	Functions				D
	755738	Special Functions				D
	755740	Advertising & Promotional Activity				D
	755745	Promotional Activities				D
	755750	Freight				D
	755755	Programming and Events				D
	755760	Bank Service Charge				D
	755761	Credit Card Charges				D
	755765	Miscellaneous Operating Expenses				D
	755770	Awards and Special Expenses				D
	755780	Participant Support				D
	755785	Budget Offset				D
	755790	Sub awards				D
	755795	Support Services				D
75	755800	Indirect Cost Recovery				
	755810	Indirect Cost Recovery				D
	755820	Grant - Capital Assets				D
	755830	Grant - Operating Expenses				D
	755900	Honor's Program				
	755905	Honor's Program				D
	755910	Staff Council				D
	755912	Phi Theta Kappa				D
	755913	Psi Beta				D
	755914	Sigma Kappa Delta				D
	755915	Faculty Council				D
	755916	National Technical Honor Society				D
	755917	Kappa Delta Pi				D
	755935	SACS Accreditation				D
	755945	ADA Requirements				D
	755960	Art Gallery				D
	755961	SAFAC				D
	755962	Job Fair Expenses				D
	755963	Student Government Association				D
	755986	Athletic Camps				D
	755999	Agency Account Expenses				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
76	760000	Utilities				
	765420	Telephone				D
	765422	Internet Connections				D
	765425	Telephone - Cellular				D
	765430	Telephone - Long Distance				D
	765440	Gas				D
	765450	Water				D
	765460	Electricity				D
	765470	Fuel				D
	765490	Utility Allocation				D
	765495	Telephone Allocation				D
	764000	Benefits				
	764492	Benefits Allocation				D
77	770000	Capital Outlay				
	777105	Land				D
	777110	Land Improvements				D
	777120	Construction Costs				D
	777121	Permits & Fees				D
	777122	Legal Fees Capital				D
	777123	Program Manager				D
	777210	Testing - Structure/Material				D
	777215	Roof Inspection				D
	777220	Architect				D
	777221	Architect Add Services				D
	777222	Consultants				D
	777223	Surveying & Civil Engineering				D
	777224	Pre-Construction Services				D
	777225	Architects Reimbursables				D
	777226	Geo Technology				D
	777227	HVAC - Air Balance				D
	777228	Energy Mgt Design, Energy Audit Per				D
	777229	Commissioning				D
	777290	Contingency - Construction				D
	777400	Equipment/Furniture				D
	777660	DP Software - Non Sungard				D
	777670	DP Software - Sungard				D
	777710	Library Books				D
	777720	Bound Periodicals and Publications				D
	777730	VHS Tapes/DVDs				D
	779999	Loss on Sale of Capital Assets				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
77	777400	Equipment/Furniture - CPC				
	777410	Equipment/Furniture - CPC	174310			D
	777411	HSA Plano ISD Captailized Equipment	174311			D
	777412	Equipment/Furniture - SCC	174312			D
	777413	Eqpmt/Furn Public Safety Trng Ctr	174312			D
	777414	Equipment/Furniture - CYC	174314			D
	777415	Equipment/Furniture - WAN/LAN	174315			D
	777416	Equipment/Furniture - PRC	174316			D
	777417	Equipment/Furniture - HEC	174317			D
	777418	Equipment/Furniture - Rockw all	174318			D
	777419	Equipment/Furniture - Allen	174319			D
	777420	Equipment/Furniture - CTTC	174320			D
	777421	Equipment/Furniture - Wylie	174321			D
	777422	Equipment/Furniture - Farmersville	174322			D
	777423	Equipment/Furniture - Celina	174323			D
78	780000	Non-Capital Outlay				
	787410	Equipment/Furniture Non-Depreciable				D
	787430	Computer/Media Equip				D
	787670	Data Processing Softw are				D
79	790000	Debt Service				
	790002	Bond Principal				D
	791002	Bond Interest				D
	792000	Paying Agent Fees / Bond Issue Cost				D
	792100	Underw riter's Discount				D
	790002	Bond Principal - GO Ser 2002				
	790102	Bond Principal - GO Ser 2002				D
	790103	Bond Principal - GO Ser 2003				D
	790106	Bond Principal - GO Ser 2006				D
	790110	Bond Principal - GO Ser 2010				D
	790118	Bond Principal - GO Ser 2018				D
	790208	Bond Principal - Rev Ser 2008				D
	791002	Bond Interest - GO Bonds Ser 2002				
	791102	Bond Interest - GO Bonds Ser 2002				D
	791103	Bond Interest - GO Bonds Ser 2003				D
	791106	Bond Interest - GO Bonds Ser 2006				D
	791110	Bond Interest - GO Bonds Ser 2010				D
	791118	Bond Interest - GO Bonds Ser 2018				D
	791208	Bond Interest - Rev Bonds Ser 2008				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
7A	796000	Financial Aid				
	796100	Financial Aid				D
	796101	Financial Aid-SEOG-TPEG				D
	796200	Scholarship Allow ances				C
	796801	Refund Petition - Fall				D
	796802	Refund Petition - Spring				D
	796803	Refund Petition - Summer				D
7D	798000	Depreciation Expense				
	798010	Depreciation Expense				D
7R	798100	Reserves				
	798120	Reserve for Contingencies				D
	798125	Reserve for New Sections				D
	798130	Reserve for Salary Increases				D
	798135	Reserve for Encumbrances				D
	798136	Reserve for Strategic Initiatives				D
	798137	Reserve for Supplemental				D
	798138	Reserve for Retirement				D
	798139	Reserve for PT Faculty				D
	798140	Reserve for PT Faculty-PC 20				D
	798141	Reserve for PT Faculty-PC 35				D
	798142	Reserve for Innovation Initiatives				D
81	810000	Transfers In				
	810908	Transfer for 2008 Bonds				C
	810992	Transfers from Other Funds				C
	810997	Transfer for 1997 Bonds				C
	810998	Transfer for 1998 Bonds				C
	819100	Allocations from Other Funds				C
82	820000	Transfers Out				
	828245	Transfer for 1997 Bonds				D
	828246	Transfer for 1998 Bonds				D
	828247	Transfer for 2008 Bonds				D
	828248	Transfer for 2006 Bonds				D
	828271	Transfer to Childcare				D
	828273	Transfer to Grants and Contracts				D
	828277	Transfer - Building Fund				D
	828290	Transfer to Foundation				D
	828295	Transfer - Other				D

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TYPE	ACCOUNT	DESCRIPTION	ASSET ACCT	DEPR ACCUM	DEPR EXP	NORMAL BAL
83	830000	Changes in Fund Balance				
	839125	Increase in Fund Balance				D
	839225	Decrease in Fund Balance				C
91	900000	Fund Additions				
	900100	Fund Additions				C
	900105	Fund Additions - Bond Proceeds				C
	900110	Fund Additions Decrease Bonds Pay				C
96	950000	Fund Deductions				
	950100	Fund Deductions				D
	950110	Fund Deductions Increase Bonds Pay				D