

Activity	Activity Title
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REVENUES

Educational Related Sales

11010	Auxiliary Sales
11020	Bookstore Revenues
11021	Bookstore Commissions
11030	Food Service/Vending Income
11040	Durham Pool Receipts
11050	Pay Phone Income
11200	Security Service Revenues
11410	Auto Lab Receipts
11411	Autobody Receipts
11420	Electronic Parts Sales
11430	Bower Theater Receipts
11440	Revenue-Culinary Arts Prog
11441	Catering Revenue
11442	Espresso Bar Revenue
11443	Catering Revenue - External
11444	Catering Revenue - External Exempt
11490	Revenue-Cooperative Program
11520	Revenue-Dental Services
11530	Revenue-Model Office Services
11540	Cosmetology Receipts
11550	Revenue-H.S. Writers Workshop
11580	Rev-Rental SI Parking
11590	Revenue-Other College Services
11610	Revenue-Rental Facilities
11620	Revenue-Cdlc Rental (Tr.Pl. Fund)
11630	Slbc Rental Income
11640	Inst. Equip Rental Revenue
11670	Revenue-Computer Service
11700	Rental-Technology Classrooms
11710	Technician Fees

Tuition and Fees

12000	Delinquent Tuition Write-Off
12001	Write Off Delinq.Gen.A/R
12002	Unposted Tuition
12003	Contra Tuition - Lapeer
12004	Contra Tuition - Slbc
12005	Contra Tuition - Livingston
12006	Contra Tuition - Ntc
12009	Recovery Of Written Off Accts
12010	Late Fee Student Accts
12020	Payment Plan Fees
12110	Tuition-Resident-Summer
12111	Tuition Contra Account Sum Res
12120	Tuition-Non Res.(Trans)Sum

12121	Tuition Contra Account Sum Non-Res
12130	Tuition-Out State(Trans)Sum
12131	Tuition Contra Account Sum Out-State
12210	Tuition-Resident-Fall
12211	Tuition Contra Account Fall Res
12220	Tuition-Non Res.(Trans)-Fall
12221	Tuition Contra Account Fall Non-Res
12230	Tuition-Out State(Trans)-Fall
12231	Tuition Contra Account Fall Out-Sate
12310	Tuition Resident-Winter
12311	Tuition Contra Account Win Res
12320	Tuition-Non Res.(Trans)-Wint
12321	Tuition Contra Account Win Non-Res
12330	Tuition-Out State (Trans)-Wint
12331	Tuition Contra Account Win Out-State
12410	Tuition Resident-Spring
12411	Tuition Contra Account Spr Res
12420	Tuition-Non Res.(Trans)-Spring
12421	Tuition Contra Account Spr Non-Res
12430	Tuition-Out State(Trans)-Sprin
12431	Tuition Contra Account Spr Out-State
12440	Tuition - Mccvlc - Spring
12510	Community Education-Non Credit
12511	Ce Gift Certificates
12514	Academic Non-Credit Tuition
12520	Community Education Out-Distri
12522	Livingston Mtec Non-Credit
12530	Extension Courses Out-District
12540	College Extension Courses (Cre
12550	Special Courses (Bldg Inst) Revenue
12560	Special Programs Revenue
12561	Work Force Development Summit
12570	Management Center Revenue
12575	Modular Class Tuition
12580	Apprentices Center Revenue
12590	Weekend College Program Revenue
12600	Registration Fees
12610	Transcript Fee
12620	Placement Testing
12630	Arts And Crafts Revenue
12640	Late Registration Fees
12650	Graduation Fees
12660	Lab Fees
12661	Nursing Skills Lab Kits
12662	Course Fees Contra Account
12663	Contra Course Fees - Lapeer
12664	Contra Course Fees - Slbc
12665	Contra Course Fees - Livingston
12666	Contra Course Fees - Ntc

12670	Telecourse Cassette Rental
12680	College In The Workplace Tuiti
12690	Student Service Fee
12700	Student Activity Fee
12710	Napnes Test
12720	Hepatitis Vaccine Fees

Property Tax Revenues

13000	Tax Receipt Clearing Acct
13100	Taxes-City Of Flint
13200	Taxes-Genesee County
13300	Taxes-Livingston County
13340	Livingston Taxes-No 4
13400	Taxes-Lapeer County
13500	Taxes-Oakland County
13600	Penalties & Interest On Taxes
13700	Payments In Lieu Of Taxes
13710	Indust Facilities Tax Revenue
13720	Tax Reverted Land Revenue
13730	Tax Revenue Prior Years
13790	Miscellaneous Revenue 7
13890	Miscellaneous Revenue 8

State Appropriations

14110	State Aid - Operations
14120	State Aid
14130	State Suppl Cap Outlay Grant
14131	State Asbestos Removal Grant
14150	Vocational Education
14160	State Aid T.R.A.
14210	Flint Area
14310	NIH
14320	Other Federal Revenue
14510	Special Needs
14520	Mich Jobs Comm 107A
14530	Community Services
14540	Instructional
14570	Revenue-Mi Jobs Commission
14580	Voc Ed Revenue
14590	Other - Special Events
14591	Revenue-Company Match
14592	State 107A Grants
14593	Revenue-Company Match(In-Kind)
14594	Revenue-Mjc Grants Mcc Match
14595	Grant Revenue (In-Kind)
14600	Admissions
14610	Revenue - Programs
14620	Revenue - Donations
14790	Misc. Memberships

15180	Restricted Gifts & Grants
15190	General Fund Gifts & Grants
15198	General Fund Gifts & Grants
15230	Corporations
15280	Restricted Gifts & Grants
15620	Dividends
15630	Ballenger Trust
15640	Rents
15710	Federal Grants
15720	Local Grants
15730	Indirect Cost Recovery
15740	Private Grants & Contracts
15750	Ims Fines
15770	Computer Loan Fee
15780	Foi/Subpenoa Fees
15790	Parking Fees
15791	Contract Training
15799	Community Ed Tuition
15800	Administrative Fee
15810	Interest Income
15811	Gain On Sale
15816	Interest Income Cd
15820	H.U.D. Subsidy
15900	Rev Instr Media Services
15910	Fitness Center Fees
15920	Student Activities
15930	Rev Public Relation Services
15940	Library Fines
15941	Library Copier Income
15950	Irp Revenue
15960	Va 10 Percent
15970	Rev Data Base Searches
15980	Misc Income
15981	Foundation Endowment General
15982	Other
15983	Foundation Revenue-Rtc
15984	Special Events
15989	Audit Adj
15990	Cash Short/Over
16010	Clef Allocations
16110	Cash Discounts
16390	Proceeds From Insurance
16400	Bond Sale Proceeds
16410	Energy Note Sale Proceeds
16590	Other
17010	Transfer From Current Fund
17030	Transfers From Auxiliary
17040	Transfers From Restricted
17041	Tr Comm Ed Sal To Grant

17042	Livingston County Transfers
17070	Transfers From Bldg & Site
17080	Transfers From Maint/Repl
17810	Indirect Cost Recovery
17820	Grant Matching
17830	Work Study Matching
17840	Transfers For Debt Service
17860	Rev From Gen Fd Trans.
17870	Tr For Maint & Replacement
17890	Transfers For Misc Purposes
18000	Sales Of Fixed Assets
20015	Transfer To Restricted
20210	Cogs-New Book Costs
20230	Cogs-Used Books
20240	Cogs-Paperbacks
20250	Cogs-Soft Goods
20260	Cogs-Food & Book Supplies
20270	Cogs-Electronic Parts Cost
20280	Cogs-Misc Cost
20290	Cogs-Sales Tax
20420	Cogs-Resale Auto Parts
20430	Cogs-Resale Electronic Parts
21000	Payroll Adjustments
21001	Open Position Pool
21002	Retroactive Job Eval Adj
21010	Sal Dean--Instructional
21020	Sal Associate Dean
21030	F/W Instruct. Full-Time
21031	Full Time Temporary Instructors
21040	F/W Instruct. Overload
21050	F/W Instruct. Pt/Adjunct
21051	Reimbursed Part-Time Instr
21052	Non-Credit Instruct. Hourly
21060	S/S Instruct. Overload
21070	S/S Instruct. Full-Time
21071	S/S Instruct. Pt/Adjunct
21080	Substitute Instruction
21090	Sabbatical Instruction
21110	Sal President
21120	Expense Allowance Stipend
21130	Sal Vice-President
21140	Sal Dean--Non-Instructional
21150	Sal Director/Manager (Exempt)
21160	Sal Director/Manager
21170	Sal Asst. Director/Supervisor
21180	Sal Asst.Dir./Superv. (Exempt)
21181	Sal Temporary Exempt Asst Dir
21190	Sal Asst. For Administration
21200	Sal Supervisors - Library

21210	Sal Admin Secr/Tech (Exempt)
21211	Sal Temp Secr/Tech (Exempt)
21220	Sal Library Technical Assistant
21230	Sal Technicians (Admin)
21240	F/W Counseling Full-Time
21241	S/S Counseling Full-Time
21250	F/W Counseling Overload
21251	F/W Counseling Pt/Adjunct
21252	F/W Counseling Hourly
21253	S/S Counseling Overload
21254	S/S Counseling Pt/Adjunct
21255	S/S Counseling Hourly
21260	Sal Para-Professionals/Coaches
21261	Salaries -Coaches
21270	Sal Program Supervisor (Ft)
21280	Sal Program Supervisor (Pt,Ol)
21290	Sal Admin Secretary
21320	S/S Advising Overload
21321	S/S Advising Full-Time
21322	S/S Advising Pt/Adjunct
21323	S/S Advising Hourly
21330	S/S Prog.Coord. Overload
21331	S/S Prog.Coord. Full-Time
21332	S/S Prog.Coord. Pt/Adjunct
21340	F/W Prog.Coord. Full-Time
21350	F/W Prog.Coord. Overload
21351	F/W Prog.Coord. Pt/Adjunct
21360	F/W Advising Full-Time
21370	F/W Advising Overload
21371	F/W Advising Pt/Adjunct
21372	F/W Advising Hourly
21380	Sal Technicians (Instructional
21381	F/W Oth.Non-Teaching Temp Ft
21387	S/S Oth.Non-Teaching Full-Time
21388	S/S Oth.Non-Teaching Overload
21389	S/S Oth.Non-Teaching Pt/Adjunct
21390	S/S Courseware Dev. Pt/Adjunct
21391	F/W Oth.Non-Teaching Full-Time
21392	F/W Oth.Non-Teaching Overload
21393	F/W Oth.Non-Teaching Pt/Adjunct
21394	S/S Courseware Dev. Full-Time
21395	S/S Courseware Dev. Overload
21396	F/W Courseware Dev. Hourly
21397	F/W Courseware Dev. Full-Time
21398	F/W Courseware Dev. Overload
21399	F/W Courseware Dev. Pt/Adjunct
21400	Individual Property Right Pymt
21410	Sal Secr/Cler/Eq Op
21411	Sal Secr/Cler/Ot

21420	Wages Sub Secr/Cler/Eq Op
21450	Wages Oper/Plant
21451	Wages -Temporary Custodian
21460	Shift Premium
21470	Longevity
21480	Overtime Maintenance
21490	Public Safety Officers
21510	Wages Student Aides
21520	Wages Lab Assistants
21530	Non-Student Tutorial Wages
21540	Wages State Work Study
21550	Wages Federal Work Study
21560	Wages - Other
21570	Interpreters
21580	Specialized Wages
21590	Wages-Interns/Externs
21610	Overtime-Maintenance
21620	Overtime-Secr/Clerical
21630	Overtime - Pto
21640	Overtime - S & M
21650	Overtime - Exempt
21660	Overtime - Pso
21780	Salary C/B Building/Site
21790	Salary C/B Comm Ed Grants
22100	Legal Services
22110	Audit/Financial Services
22120	Architects/Engineering Services
22130	Contr Services-Instructional
22131	Accreditation Process
22132	Instruction In-Kind
22140	Computer
22150	Election
22160	Interpreters
22165	I.P. Payments
22170	Contr.Services-Program Development
22171	Contr.Services-Assessment/Eval
22172	Contr.Services-Administration
22173	Contr Svc - Recruiting
22174	Program Development-In-Kind
22175	Assesment/Evaluation-In-Kind
22176	Cont.Serv.-Instructor Prep.
22177	Contr.Svc-Courseware Dev.
22180	Child Care
22190	Health, Medical,Dental &Other
22200	Contracted Services
22220	Snow Removal
22260	Flex Spending Administration
22290	General Custodial Svcs
22310	Maint/Repair Instr Eq

22320	Maint/Repair Off Eq
22330	Maint/Repair Energy Mgmt--Bldg & Grnds
22331	Maint/Repair Energy Mgmt--Other
22332	Building And Grounds Services
22333	Waste Removal
22340	Maintenance Agreements
22710	Outside Temporary Services
22720	Printing Services-External
22730	Safety/Security
22731	Safety/Security-Hazardous Mat'L
22732	Safety/Security-Campus Patrol
22733	Safety/Security-Specials
22734	Safety/Security-General
22790	Other Contracted Svcs
22791	Migration Team
23110	Supplies/Materials-Instructional
23111	Educational Related Sales
23112	Liquor Purchases
23113	Food Purchases
23114	Reference Books
23115	Instructional Supplies-In Kind
23120	Lab Supp & Refr Books
23121	Educational Related Sales
23130	Occupational Safety Supplies
23160	Av Supp & Refr Books
23161	Study Guide Clearing Acct
23210	Library Books
23220	Library Periodicals
23230	Library Binding
23310	Maint/Repair Bldg & Grds-Carpenters
23311	Maint/Repair Bldg & Grds-Plumbing
23313	Maint/Repair Bldg & Grds-Other
23314	Maint/Repair Bldg & Grds-General
23410	Motorized Equipment
23450	Vehicle Expense
23510	General Supplies
23511	Gen. Supplies -Cross Country
23512	Gen. Supplies - Baseball
23513	Gen. Supplies - Basketball-Ladies
23514	Gen Supplies - Basketball-Mens
23515	Gen Supplies - Golf
23516	Gen Supplies - Softball
23517	Gen Supplies - Volleyball
23520	Supplies/Materials-Noninstructional
23521	Office Supplies C/B
23530	Subscriptions
23540	Data Processing Supplies
23550	Pr/Dup Supplies
23551	Printing/Duplicating

24100	Rent - Space Administrative
24110	Rent Space/Bldg Instr
24115	Rent-Storage
24118	Rental
24120	Rent Instructional Equipment
24121	Rent Equip.-Company In-Kind
24122	Rent Equip.-Mcc In-Kind
24130	Rent Adm Equipment
24131	Rent Admin Equipment
24140	Rent Plant Equipment
24150	Rent Vehicle
24160	Rent Data Processing Equip
24170	Rent Data Processing Software
24190	Indirect Cost
24260	Computer Usage/Instructional
24310	Computer Usage/Non-Instruction
24320	External Computer Usage
24510	Heating
24511	Heating - Wagner Auto Lab
24512	Heating - Presidents House
24513	Heating - Cdlc
24514	Heating - General
24516	Heating - Slbc
24520	Water
24521	Water - Wagner Auto Lab
24522	Water - Presidents House
24523	Water - Cdlc
24524	Water - Mott Memorial Bldg
24525	Water - 1500 R.T. Longway
24526	Water - Walnut Auto Lab
24527	Water - 1321 Court-Ballenger
24528	Water - Gorman
24529	Water - Balance
24540	Electric
24541	Power - Presidents House
24542	Power - Cdlc
24543	Power - 306 Walnut St. -Elec Substation
24544	Power - General
24545	Power - Slbc
24710	General Insurance
25110	Memberships
25120	Travel/Mileage
25130	Administrative Mileage
25140	Administrative Travel
25150	Non-Employee Travel
25160	Faculty Mileage
25170	Faculty Conference Mileage
25180	Faculty Travel
25190	Student Mileage

25200	Recruiting/Interviewing/Moving
25201	Recruiting/Hiring-Interview
25202	Recruiting/Hiring-Relocation
25203	Recruiting/Hiring-Testing
25204	Recruiting/Hiring-Credential Check
25205	Recruiting/Hiring-Prof Fees
25206	Recruiting/Hiring-Other
25207	Recruiting/Hiring-Travel
25208	Outreach/Recruitment-Grants
25210	Activities-Gen & Educ
25218	Hr Receptions
25220	Activ-Food Items-Internal
25230	Activ-Food Items-External
25240	Honor'S Breakfast
25250	Speakers
25260	Graduation Expense
25270	Licenses/Permits/Fees
25290	Bellwether Presentations
25291	Nisod Presentations
25292	Aacc Presentations
25310	Advertising
25350	Publicity
25410	Telephone
25420	Pupil Support Services
25430	Postage
25431	Postage Charge Back
25540	Property Taxes
25610	Freight Charges
25640	Club Allocations
25690	Miscellaneous Other
25691	Administrative Expenses
25700	Finance Charges
25710	Financial Chgs/Cost-General
25711	Contingency Fund
25712	Contracts Settlements
25713	Tax Collection Fees
25714	VSP Savings
25715	Bank/Finance Charges
25716	Fund Balance Improvement
25717	Furniture & Equipment
25718	Retirement Increase
25719	Developing Institution
25720	Legal Settlements
25721	Mott Middle College Match
25722	Insurance Claims
25730	Unreim Fed/State Programs
25740	Grant Fund Reimbursements
25750	Student Loans
25760	Debt Write Off

25770	Damage Claims
25780	Uncollected Tuition
25781	Collection Agency Fees
25790	Workshops
25799	Budget Pool
25800	Jtpa Classroom Training
25810	Matching
25820	College Wide Training
25840	Scholarship Expense
25841	Scholarship Exp - Summer
25842	Scholarship Exp - Fall
25843	Scholarship Exp - Winter
25844	Scholarship Exp - Spring
25849	Loan Pro-Rata Refunds
25850	Professional Development-General
25851	Professional Development-1
25852	Professional Development-2
25853	Professional Development-3
25854	Professional Development-4
25860	Faculty Fellowships
25870	Student Stipends
25880	Pres. Leadership Incentive
25890	Faculty & Staff Stipends
26001	Open Positions Fringes
26110	Gen Oblig-Bond Retire
26111	Fringe Benefit-Social Security
26112	Fringe Benefit-Medicare
26121	Fringe Benefit-MPSERS Retire
26122	Fringe Benefit-TIAA Retire
26130	Fringe Benefit-Disability
26210	Fringe Benefit-Medical
26220	Fringe Benefit-Dental
26230	Fringe Benefit-Vision
26240	Fringe Benefit-Life
26310	Unemployment
26320	Workers Compensation
26413	ESP
26420	Staff Tuition Wavier
26431	Prof. Develop. - Tuition Reimb.
26432	Prof. Devel.- Exempt Allowance
26440	EAP
26450	Moving Costs
26460	Medical Exams
26470	Vacation/Termination Pay Adjustment
27810	Adm Indirect Charges
27820	Voc Ed Matching
27830	Work Study Matching
27850	Transfer Income To Restricted
27890	Transfers For Misc Purposes

27891	Transfers For Designated Schol
27892	Transfers For Grant Matching
27893	Transfers For Debt Service
27894	Transfers For Auxiliary
27895	Transfers For Clef
27896	Transfers For Bldg & Site
27897	Transfers For Main & Replcmnt
28000	Equipment/Remodeling
28001	Computer
28002	Polycom Sound Station
28003	Tv,Cd Station
28004	Fax
28005	Audios,Videos,Books
28006	Satellite Lines
28007	Telecommunication Line
28008	Furniture
28009	Modems
28010	Tv Cart
28011	Electrical
28020	Land
28030	Site Improvement
28035	Concept Design
28100	Purchase Of Building
28101	Lightling
28102	Energy Management System
28103	Mechanical
28104	Boilers
28105	Chillers
28110	Buildings
28130	Major Remodeling
28210	Instructional Equip (New)
28220	Administrative Equip (New)
28240	Plant Equip (New)
28310	Instructional Equip (Replace)
28320	Administrative Equip (Replace)
28340	Plant Equip (Replacement)
28410	Instructional Furniture/Furnis
28420	Admin. Furniture & Furnishings
28440	Plant Furniture & Furnishings
28500	Untitled
28501	V/E Equip-Autobody Repair
28502	V/E Equip - Automotive Services
28503	V/E Equip - Drafting
28504	V/E Equip - Interpreter Trng
28505	V/E Equip - Dental Assisting
28506	V/E Equip - Medical Transcription
28507	V/E Equip - Occupation Ther Asst
28508	V/E Equip - Physical Ther Asst
28509	V/E Equip - Graduate Paramedics

28510	V/E Equip - Respiratory Therapy
28511	V/E Equip - Assoc Deg Nursing
28512	V/E Equip - Practical Nursing
28513	V/E Equip - General Business
28514	V/E Equip - Business Management
28515	V/E Equip - Prod Operat Mgmt
28516	V/E Equip - Acctng Info Sys
28517	V/E Equip - Office Info Sys
28518	V/E Equip - Computer Info Syst
28519	V/E Equip - Marketing Management
28520	V/E Equip - Photographic Techn
28521	V/E Equip - Architec & Bldg Syst
28522	V/E Equip - Computer Applic Tech
28523	V/E Equip - Electronics Tech
28524	V/E Equip - Fluid Power Tech
28525	V/E Equip - Robotics Technology
28526	V/E Equip - A/C, Heat & Refrig
28527	V/E Equip - Industrial Tech
28528	V/E Equip - Quality Assurance
28529	V/E Equip - Gerontology
28530	V/E Equip - Child Dev - Spec Needs
28531	V/E Equip - Para-Legal Tech
28532	V/E Equip - Recreation Leader
28533	V/E Equip - Criminal Justice
28534	V/E Equip - Fire Protection Tech
28535	V/E Equip - Social Work Tech
28536	V/E Equip Mechanical Engin. Tech
28537	V/E Equip - Child Development
28538	V/E Equip - Dental Hygiene
28600	HP Equipment
28601	Software
28602	Equipment - Desktop
28603	Equipment - Infrastructure
28900	Series 2000 Capital Outlay
29000	Unallocated
29611	Bond Retirements
29612	Bond Interest
29623	Paying Agent Fees
29624	Premiums/Discounts On Bonds
29625	Payment To Escrow Account
31110	Petty Cash - Auxiliary Svc
31120	Petty Cash
31190	Petty Cash-Educ. Tech.
31191	Petty Cash-Southern Lakes
31192	Petty Cash-Continuing Ed.
31193	Petty Cash-Bus/Ind Resource
31194	Petty Cash-Applewood
31195	Petty Cash - Athletics
31196	Change Fund - Dental Clinic

31210	Change Fund - Auxiliary Svcs
31220	Reserve Fund Cashier'S Office
31230	Fin Aid Check Cashing Fund
31290	Change Fund - Other Offices
31410	Citizens Checking
31420	Genesee Checking
31430	First Of America Checking
31440	Bank One - Fenton
31450	Citizens Checking - Student Loans
31510	Payroll Checking
31600	Savings Account
31610	Citizens Savings
31620	Nbd Savings
31630	Michigan National Savings
31810	C Of D Citizens
31820	C Of D Genesee
31830	C Of D Michigan National
31840	C Of D Key State Bank
31850	C Of D Standard Federal
31860	C Of D Old Kent
31870	C Of D Detroit & Northern
31880	Other Banks
32110	Prepaid Supplies
32120	U.S. Treasury Notes
32130	Reserve For Treasury Notes
32140	Discount Of Treasury Notes
32210	Common Stock
32220	Preferred Stock
32230	Mortgage Notes
32290	Other Securities
32300	Trust Investment Held By Others
32310	Assets Held By Others
32810	Cash-Other 1
32890	Cash-Other 9
33010	Notes Receivable
33020	Student Notes Receivable
33030	Walnut Street Sale Contract
33090	Other Receivables
33110	Tuition And Fees Receivable
33111	A/R-Award Clearing
33112	Tms Clearing Account
33113	Bankruptcy Accounts
33114	Uncollectible Accounts
33115	Library-Lost/Damaged Books
33120	Provision For Bad Debts
33121	Contin.Ed. Sponsorships
33130	A/R - Deferred Tuition-Grants
33150	A/R - True Agencies
33151	Accounts Receivable-Pledges

33160	A/R - Agency Scholarships
33161	Agency Receivables Not Billed
33170	A/R Agency/Bruins Club
33180	A/R - Building Rentals
33190	A/R Agency/Foundation
33200	A/R Employee Computer Purchase
33210	Accrued Interest Receivable
33211	Stock Dividends Receivable
33220	A/R Restricted Programs
33222	Restricted A/R-Book Advances
33230	Telephone Charges Receivable
33240	Cash Advances
33250	Nsf Checks
33260	Student Receivables Non-Cred
33270	Off-Campus W.S.
33280	Travel Advances
33290	A/R Miscellaneous
33291	A/R-Consortiums
33292	Accts Rec - Bond Proceeds
33300	Designated Fund Receivables
33310	Bldg Rentals Receivables
33320	Lapeer Receivables
33331	Foundation A/R Unrestricted
33332	Found. A/R Temp. Restricted
33333	Found. A/R Perm. Restricted
33340	Gm Sponsored Billings
33350	Sponsored Billings-Credit
33360	Sponsor Billing - Noncred
33370	Eeg Receivable-Mcc
33411	State Aid Receivable
33810	Tuition Receivable
33820	Bookstore Receivable 2
33830	Property Taxes Receivable
33890	Other A/R
34000	Reserve For Taxes Receivable
34100	Reserve For Taxes Receivable 2
34150	Taxes Receivable - Current
34151	Overpaid Property Taxes
34250	Taxes Receivable - Delinquent
34610	Interest And Penalties-No 1
34620	Interest And Penalties-No 2
34630	Interest And Penalties-No 3
34640	Interest And Penalties-No 4
34750	Mott Foundation
34810	Appropriations
34890	Other Receivable
35000	Inventory-Catering
35100	Inventory-Electronic Parts
35200	Natural Gas Inventory

35300	Inventory - Auto Lab
35420	Stationery Inventory
35430	Inventory - Copier Paper
35440	Inventory - Machine Room
35450	Inventory - Mailroom Supplies
35510	Inventory Bookstore
35520	Inventory - Labor Museum
36110	College Property-Land
36160	Land Improvements
36200	Construction In Progress
36210	College Property-Building
36310	College Property-Equipment
36330	Library Books
36350	Computer Equipment
36360	Britton Lee Data Base
36390	Other Equipment
36410	College Property-Furniture
36610	Land Improve-Constr In Progress
36620	Buildings-Constr In Progress
36630	Equipment-Constr In Progress
37010	Due To/From Fund 01
37020	Due To/From Fund 02
37030	Due To/From Fund 03
37110	Due To/From Fund 11
37120	Due To/From Fund 12
37130	Due To/From Fund 13
37140	Due To/From Fund 14
37150	Due To/From Fund 15
37410	Due To/From Fund 41
37420	Due To/From Fund 42
37430	Due To/From Fund 43
37440	Due To/From Fund 44
37445	Lapeer Capital Outlay Loan
37450	Due To/From Fund 45
37460	Due To/From Fund 46
37510	Due To/From Fund 51
37610	Due To/From Fund 61
37620	Due To/From Fund 62
37630	Due To/From Fund 63
37710	Due To/From Fund 71
37720	Due To/From Fund 72
37730	Due To/From Fund 73
37740	Due To/From Fund 74
37750	Due To/From Fund 75
37760	Due To/From Fund 76
37770	Due To/From Fund 77
38110	NDEA Receivable-Prior 6/30/81
38120	Loans Receivable
38190	Allowance For Uncollectables

38200	Prepaid Purchase Orders
38217	Prepaid Schol Exp
38220	Prepaid Insurance
38230	Deferred Exp-Service Contr
38240	Deferred Expenses
38250	Prepaid Instr Supplies
38260	Prepaid Postage
38270	Deferred Exp Sum Sch Fin
38280	Deferred Exp-Computer Equipmen
38290	Prepaid Part-Time Overload Contracts
38320	Deferred Expense - Esp
38340	Deferred Expense - Vip
38350	Reserve For Vsp Payments
38510	Trust Acct Admin By Others-Cas
38520	Trust Acct Adm By Others-Bank
38530	Trust Adm By Others-Bank Savin
38540	Trust Adm By Others-C Of D
38550	Trust Adm By Others-Gov'T Inve
38560	Trust Adm By Others-Comm Stock
38570	Trust Adm By Others-Pref Stock
38580	Trust Adm By Others-Other Sec
38590	Trust Adm By Others-Other Inv
38700	Flexible Spending Deposit
39000	Bond Discount
41110	Accts Payable-Vendors
41112	Deferred Revenue
41120	Accts Payable-Follett
41121	Accts Payable - Follett Dept Charges
41130	Accts Payable - Student Loans
41140	Tms Set-Up Fees Payable
41150	Accts Payable-Paying Agent Fee
41170	Accounts Payable -Visa
41190	Travel Advances-General
41200	Sponsorship Deposits
41210	Accr Liab-Accr Interest
41211	Accr Interest Payable
41215	Flint Truck Common Controls
41220	Accr Liab-Accr Prof Fees
41230	Accr Liab - Pro-Rata Refunds
41300	Deposits Held For Others
41310	Accr Payables-Salaries
41320	Esp Liability
41330	Vsp Liability
41340	Accrued Liability - Vip
41350	Accr Payables-Wages
41360	Accr Payables-Vacation Pay
41370	Accr Payables-Retire Pay
41380	Deferred Term Leave Pay
41390	Deposits Held -Bids

41391	Deposit -Bond Sale Good Faith
41400	Deposits - Geology Lab Kit
41401	Psyc Lab Deposits
41410	Taxes-Employers Fic/Ret
41411	Fica & Retirement On Accr Payr
41420	Taxes-Employers/Employee 5%Ret
41430	Mip Payback
41440	Taxes - Fica Withheld
41450	Taxes - Fed Withholding
41460	Clearing/Kickout Account
41470	Taxes -State Withholding
41480	Taxes - City Withholding
41481	Taxes-Lapeer City Withheld
41490	Nbd Direct Deposit
41500	Deductions-Mip Retirement W/H
41510	Deductions-Annuities Withheld
41511	Health Ins. Liab - Bc/Bs
41512	Health Ins. Liab - Bc/Bs Ppo
41513	Health Ins. Liab-Blue Care Network
41514	Health Ins. Liab - Healthplus
41515	Health Ins. Liab - Messa
41516	Health Ins. Liab - Mebs
41517	Delta Dental Liab.
41518	Bc/Bs Vision Liab.
41519	Messa Vision Liab.
41520	Deductions-Blue Cross Withheld
41521	Aig Life Ins. Liab.
41522	Aul Disability Liab.
41523	Mpsers Retirement Liab.
41524	Tiaa/Cref Retirement Liab.
41525	Cobra Deposits
41526	Flexible Spending Program
41527	Set Seg Dental
41529	Deposits-Jury Duty Reimbursement
41530	Deductions-Wash Nat'L Withheld
41531	Liab-Colonial Life Ins.
41540	Deductions-Mea Ins Withheld
41550	Deductions-Comb. Campaign W/H
41560	Deductions-Bond Deductions
41570	Deductions-Bond Deductions
41580	Deductions-Flint Teach Cr Union
41590	Deductions-Miscellaneous
41591	Mcc Vision P/R Posting
41592	Mcc Vision Special Acct
41601	Liab-Annuity-Ids Full Time
41602	Liab-Annuity-Amer.Capital
41603	Liab-Annuity-Amer United Life
41604	Liab-Annuity-Equitable
41605	Liab-Annuity-Fidelity Investments

41606	Liab-Annuitymass Mutual Variable
41607	Liab-Annuity-Mass Mutual Fixed
41608	Liab-Annuity-Holden
41609	Liab-Annuity-Idex Mutual Fund
41610	Liab-Annuity-Jackson National
41611	Liab-Annuity-Kemper Investors
41612	Liab-Annuity-Lincoln National
41613	Liab-Annuity-Met Life
41614	Liab-Annuity-Northwestern Mutual
41615	Liab-Annuity-Prudential
41616	Liab-Annuity-Valic
41617	Liab-Annuity-Western Reserve
41618	Liab-Annuity-Security First
41619	Liab-Annuity-Farm Bureau
41620	Liab-Annuity-Ccp
41621	Liab-Annuitiy-American Express
41622	Liab-Annuity-Scrudder
41623	Liab-Annuity Tiaa-Cref
41630	Liab-Combined Campaign
41631	Liab-United Way
41632	Liab-Unconf
41633	Liab-Labor Museum
41634	Liab-Metro Chamber
41635	Liab-Flint Science Fair
41636	Liab-Human Society
41637	Liab-Salem Housing Task Force
41638	Liab-Mcc Foundation
41639	Michigan Health Fund
41640	Liab-Mea Dues
41641	Liab-Mccea Local Dues
41642	Liab-Mea Pac Dues
41643	Liab-S&M Uaw Dues
41644	Liab-Seiu Secr Dues
41645	Liab-Pro Tech Local Dues
41650	Liab-Friend Of Court
41651	Liab-Carl Bekofske-Chapter 12
41652	Liabilities - Flint Inst Of Music
41653	Flint Institute Of Arts
41654	Visually Impaired Center
41655	Catholic Social Services
41660	Liab-Tuition Deduction
41670	Mpsers Tdp Deductions
41700	Sales Tax Payable
41901	Fenton Area United Way
41902	Swartz Crk/Gaines United Way
41903	Am.Red Cross Gen-Lapeer Co.
41904	Big Brothers/Sisters-Flint
41905	Big Brothers/Sisters-Lapeer
41906	Cedar St. Children'S Center

41907	Center For Gerontology
41908	Genesee Food Bank
41909	Genesee Valley Indian Assn
41910	Girl Scouts-Fair Winds Council
41911	International Institute
41912	National Council Alocholism
41913	Salvation Army
41914	Ywca
41915	Mental Health Assoc/Mi
41916	United Cerebral Palsy Assoc/Mi
41917	Alsac-St.Jude Children'S Hospital
41918	City Of Hope Cancer Research
41919	Easter Seal Society
41920	Juvenile Diabetes Foundation
41921	National Org For Rare Disorders
41922	Flushing United Way
41923	Christian Family Services
41924	Tall Pine Council-Boy Scouts
41925	Retarded Citizens Of Mi
41926	Otisville United Way
41927	Goodwill Industries Of Mid-Mi
41928	Michigan Aids Fund
41929	Planned Parenthood Affiliates
41930	Flint Banjo Club
41931	Ed Thorne Scholarship
41932	Statewide Serv-Hearing Impaire
41933	President'S Endowment
41934	Shelter Of Flint
41935	Autism Society
41936	Atlas Goodrich United Way
41937	Lloyd Rodnick Memorial Fund
41938	Nat'L Multiple Sclerosis
41939	Family Service Agency
41940	American Heart Association
41941	Arthritis Foundation Of Mich
41942	Sickle Cell Disease Assn
41943	Gen County Comm Mental Health
41945	Davison United Way
41946	Flint/Gen Co Child Care
41947	Paws With A Clause
41948	Cystic Fibrosis Foundation
41949	Kamanos Cancer Institute
41950	Leukemia Soc Of America
41951	Sids Alliance
41952	Photography Innovation
42106	Description
42111	A/P-Accr Paying Agent Fees
43100	Deffered Income Bookstore Adva
43110	Prepaid Summer Ii Tuition

43120	Prepaid Fall Tuition
43410	Bond Premium
43450	State Aid Overpayment
43490	Miscellaneous Payable
44010	Gm Tax Reserve - Flint
44020	Gm Tax Reserve - Genesee Twp
44030	Tax Reserve - Grand Blanc
44120	Allowance For Tuition Rec
44121	Allowance For Other Receivables
45110	Bonds Pay/Gen Oblig-Serial
45120	Bonds Pay/Gen Oblig-Term
45130	Bonds Pay/Revenue-Serial
45140	Bonds Pay/Revenue-Term
45280	Notes Payable-Bank
45520	Leases/Long-Term Contracts
45530	Southern Lakes Building Contra
45590	Leases/Other
49120	Fund Balance For Unemployment
49190	Reserve For Retirement
49200	Reserve For Uncollectible Tuition
49210	Outside Restr/Restr Grants
49280	Outside Restr/Funds To Endowment
49510	Designated By Trustees
49750	Encumbered/Contr Commitments
49950	Fund Bal - Funds Functioning As Endowments
49990	Fund Balance Unallocated
50000	Fund Balance
50001	Fund Balance For Taxes Rec
50002	Fund Balance For Unemployment
50003	Reserve For Retirement
50004	Fund Bal/Next Yrs Budget
50005	Fund Balance-Other
50006	Outside Restr/Restr Grants
50007	Outside Restr/Other Restr
50008	Outside Restr/Endowments
50009	Outside Restr/Term Endowments
50010	Outside Restr/Funds As Endowme
50011	Outside Restr/Ann & Life Incom
50012	Designated By Trustees
50013	Designated By Executive Level
50014	Encumbered/Contr Commitments
50015	Net Invest In Plant-Gifts
50016	Net Invest In Plant-Curr Funds
50017	Net Invest In Plant-State Aid
50018	Net Invest In Plant-Fed Aid
50019	Net Invest In Plant-Invest Ear
50020	Net Invest In Plant-Other
50090	Revenue Fund Balance
50091	Expenditure Fund Balance

50099	Fund Balance Unallocated
51000	Endowments Held By Others
52000	Fd Bal-Funds Funct As Endowments