

GL Component List

Major Component: FUND | SOURCES | DEPARTMENT | OBJECT | CATEGORY

Sub Component: FUND.GROUP | SRC.TYPE | SRC.SUBTYPE | FUNCTION | SUBFUNCTION | GL.CLASS | GL.SL

Major Component	Sub Component	ID	Description
OBJECT		1100	Cash
OBJECT		1101	Cash
OBJECT		1104	NOT IN USE
OBJECT		1105	Short Term Investments
OBJECT		1120	Cash-AP Clearing
OBJECT		1130	Cash-Debit Card
OBJECT		1150	Cash /State Managed
OBJECT		1180	Cash On Hand
OBJECT		1190	Cash-HR/PR
OBJECT		1200	Short Term Investments
OBJECT		1250	Long Term Investments
OBJECT		1255	Moneco Investments
OBJECT		1300	Reg Student Account Receivable
OBJECT		1301	Reg Student Account Receivable
OBJECT		1304	Grants Receivable
OBJECT		1310	Student Ar In Collections
OBJECT		1320	Third-Party Receivables
OBJECT		1340	Doubtful Accounts
OBJECT		1341	DOUBTFUL ACCOUNTS
OBJECT		1350	Grants Receivable
OBJECT		1370	M&T Receivable
OBJECT		1390	Other Receivables
OBJECT		1500	Inventory
OBJECT		1550	Prepaid Expense
OBJECT		1600	Pension Inv Assumptions
OBJECT		1610	Pension Contributions
OBJECT		1620	Pension - Expected Vs Actual
OBJECT		1630	Diff B/T Proj/Actual Earnings
OBJECT		1640	Chg In Com Proportion
OBJECT		1650	Chg In Proportion-Int Alloc
OBJECT		1660	Deferred Outflow-Exp Vs Act
OBJECT		1700	Contruction In Progress
OBJECT		1710	Land
OBJECT		1720	Buildings & Improvements
OBJECT		1730	Vehicles
OBJECT		1740	Furnishings & Equipment
OBJECT		1745	Ellucian Insights Software
OBJECT		1790	Accum Depr-Bldgs/Improvements
OBJECT		1795	Accum Depr-Furn/Equipment

OBJECT	1800	Accumulated Amortization	
OBJECT	1910	Due To/From Fund 10	
OBJECT	1911	Due To/From Fund 11	
OBJECT	1912	Due To/From Fund 12	
OBJECT	1913	Due To/From Fund 13	
OBJECT	1914	Due To/From Fund 14	
OBJECT	1915	Due To/From Fund 15	
OBJECT	1920	Due To/From Fund 20	
OBJECT	1921	Due To/From Fund 21	
OBJECT	1922	Due To/From Fund 22	
OBJECT	1923	Due To/From Fund 23	
OBJECT	1924	Due To/From Fund 24	
OBJECT	1925	Due To/From Fund 25	
OBJECT	2000	Vouchers Payable-Vendor	
OBJECT	2010	Vouchers Payable-Student	
OBJECT	2020	Vouchers Payable-MMARS	
OBJECT	2030	Vouchers Payable-ProCard	
OBJECT	2040	Interest Payable	
OBJECT	2050	Accrued Payables	
OBJECT	2060	Abandoned Property	
OBJECT	2090	Vouchers Payable-HR/PR	
OBJECT	2100	Accrued Salaries And Wages	
OBJECT	2102	DO NOT USE	
OBJECT	2103	Vouchers Payable/MMARS	
OBJECT	2110	Compensated Absences-Current	
OBJECT	2120	Compensated Absence-Noncurrent	
OBJECT	2130	Workers' Compensation	
OBJECT	2140	Workers' Comp-Noncurrent	
OBJECT	2200	Student Deposits	
OBJECT	2250	Other Deposits	
OBJECT	2300	Unearned Revenue	
OBJECT	2301	Unearned Tuition Revenue	
OBJECT	2500	Leases Payable	
OBJECT	2502		2502
OBJECT	2550	Leases Payable-Non Current	
OBJECT	2600	Pension Liability	
OBJECT	2610	Plan Investment Variances	
OBJECT	2620	Pension Proportion	
OBJECT	2630	Pension Proration Commonwealth	
OBJECT	2640	Pension Expected Vs Actual	
OBJECT	2650	Projected Vs Actual	
OBJECT	2660	Change In Assumptions	
OBJECT	2670	Chg Proportion Internal Alloc	
OBJECT	2680	Differences Proportion Com	

OBJECT	2700	Bonds Payable - Current
OBJECT	2705	Current portion of SBITA liab
OBJECT	2750	Bonds Payable - Non Current
OBJECT	2755	Non-Current portion of SBITA
OBJECT	2900	Gift Certificates
OBJECT	2910	Meal Tax Payable
OBJECT	3999	Net Assets
OBJECT	4000	State Revenue
OBJECT	4096	State Tuition Retention
OBJECT	4188	State Revenue Transfer
OBJECT	4Z00	General State Appropriation
OBJECT	4Z88	Transfer - Revenue
OBJECT	5000	Total Expense Budget Pool
OBJECT	50BD	Budget
OBJECT	5899	Interfund Expense
OBJECT	5999	Interfund Expense
OBJECT	5A00	Compensation Budget Pool
OBJECT	5A01	Salaries-Inclusive
OBJECT	5A06	Stand-By-Pay
OBJECT	5A07	Shift Differential Pay
OBJECT	5A08	Overtime Pay
OBJECT	5A11	Employment Reltd Settlements
OBJECT	5A12	Sick Leave Buy Back
OBJECT	5A13	Vacation-In-Lieu
OBJECT	5A14	Stipends, Bonus Pay & Awards
OBJECT	5A90	Operating Transf-State Ee Comp
OBJECT	5B00	Employee Rltd Exp Budget Pool
OBJECT	5B01	Out-Of-State Travel
OBJECT	5B02	In-State Travel
OBJECT	5B04	Job Related Tuition-UG & Grad
OBJECT	5B05	Conf/Train/Dues/License Fees
OBJECT	5B07	Housing & Tangible Asset Allow
OBJECT	5B90	Oper Transfer-Ee Related Exp
OBJECT	5B92	Employee Reimbursement Ap Tax
OBJECT	5C00	St Ee/Contract Svc Bdgt Pool
OBJECT	5C01	Contracted Faculty
OBJECT	5C05	Contracted Student Interns
OBJECT	5C09	Salaries-He Contract Ee
OBJECT	5C23	Mngmnt/Bus Prof & Admin Svcs
OBJECT	5C24	Design/Communication Svcs
OBJECT	5C28	Educ/Train/Brd Mbrship Svcs
OBJECT	5C29	Auxiliary Services
OBJECT	5C30	Bldg/Constr & Maint Svcs
OBJECT	5C75	Advances Special Employees

OBJECT	5C90	Oper Transf-Spc Ee/Contr Svcs
OBJECT	5CC5	Stud Interns Campus Employment
OBJECT	5D00	Pension & Ins Budget Pool
OBJECT	5D08	Health & Welfare Trust Fund
OBJECT	5D09	Fringe Benefit Cost Recoupment
OBJECT	5D14	Medicare Tax
OBJECT	5D15	Workers Comp Chargeback
OBJECT	5D20	Pension & Ins Related Expenses
OBJECT	5D90	Oper Transf-Pension Ins Relatd
OBJECT	5E00	Administrative Budget Pool
OBJECT	5E01	Office & Admin Supplies
OBJECT	5E02	Printing Expenses & Supplies
OBJECT	5E06	Postage
OBJECT	5E09	5E09
OBJECT	5E12	Subscript/Mbrshp/License Fees
OBJECT	5E13	Advertising Expenses
OBJECT	5E14	Exhibits/Displays
OBJECT	5E15	Bottled Water
OBJECT	5E16	Indirect Cost Recoupment
OBJECT	5E18	State Single Audit Chargeback
OBJECT	5E19	Fees/Fines/Licenses/Chrgbcks
OBJECT	5E22	Temp Space Use/Conf Incidental
OBJECT	5E24	Donations/Memorials
OBJECT	5E30	Credit Card Purchases
OBJECT	5E41	OOS Travel OBO State Employees
OBJECT	5E42	5E42
OBJECT	5E53	Nonemplye Settlement/Judgment
OBJECT	5E90	Oper Transf-Admin Expense
OBJECT	5EE2	Conference/Training/Reg Fees
OBJECT	5F00	Prog Fac Oper Supp Budget Pool
OBJECT	5F01	Food, Beverages & Preservation
OBJECT	5F03	Kitchen & Dining Supplies
OBJECT	5F05	Laboratory Supplies
OBJECT	5F06	Medical & Surgical Supplies
OBJECT	5F09	Clothing & Footware
OBJECT	5F10	5F10
OBJECT	5F11	Laundry & Cleaning Supplies
OBJECT	5F13	Live Animals & Related Supplie
OBJECT	5F16	Library/Teaching Supplies/Mtrls
OBJECT	5F18	Recrtn/Relig/Social Supp/Mtrls
OBJECT	5F19	Manufact Supplies/Raw Mtrls
OBJECT	5F24	Motor Vehicle Maint/Repair Par
OBJECT	5F25	5F25
OBJECT	5F27	Law Enforcement/Security Suppl

OBJECT	5F90	Oper Trf-Facility Oper Suppl
OBJECT	5G00	Utilities/Space Rental Budget
OBJECT	5G01	Space Rental
OBJECT	5G03	Electricity
OBJECT	5G05	Fuel For Vehicles
OBJECT	5G08	Sewage Disposal & Water
OBJECT	5G11	Natural Gas
OBJECT	5G90	Oper Trf-Enrgy Cost/Space Rent
OBJECT	5H00	Consult Svc Contr Budget Pool
OBJECT	5H05	5H05
OBJECT	5H08	5H08
OBJECT	5H09	Attorneys/Legal Svcs
OBJECT	5H15	Honoraria-Visit Speakers/Lects
OBJECT	5H19	Management Consultants
OBJECT	5H21	Personnel Plcmnt Consultants
OBJECT	5H22	Planners
OBJECT	5H23	Program Coordinators
OBJECT	5H30	Performers/Actors
OBJECT	5H90	Oper Trnsf-Consult Svc Cntrct
OBJECT	5H98	REIMB TRAVEL & EXPENSES CONSUL
OBJECT	5HH1	Financial Svcs/Audit Svcs
OBJECT	5HH2	Engineer/Research/Scntfsc Svcs
OBJECT	5HH3	Media/Design/Edit/Comm Svcs
OBJECT	5HH4	Health & Safety Services
OBJECT	5J00	Program Oper Svcs Bdgt Pool
OBJECT	5J23	5J23
OBJECT	5J27	Laundry Services
OBJECT	5J33	Photograph & Micrographic Svcs
OBJECT	5J40	5J40
OBJECT	5J50	Instructors/Lecturers/Trainers
OBJECT	5J56	Food Services
OBJECT	5J57	"WORK STUDY"
OBJECT	5J90	Operating Transfer-Oper Svcs
OBJECT	5J98	Travel Reimb/Othr Exp
OBJECT	5JJ1	Legal Support Services
OBJECT	5JJ2	Auxiliary Services
OBJECT	5JJ3	Security & Non-Med Safety Svcs
OBJECT	5K00	Program Equip Purch Bdgt Pool
OBJECT	5K02	Educational Equipment
OBJECT	5K03	Programmatic Facility Equip
OBJECT	5K04	Motorized Vehicle Equipment
OBJECT	5K05	Office Equipment
OBJECT	5K07	Office Furnishings
OBJECT	5K09	Medical Equipment

OBJECT	5K10	Law Enforcement/Security Equip
OBJECT	5K12	Television Broadcasting Equip
OBJECT	5K90	Oper Transf-Prog Equip Purch
OBJECT	5L00	Prog Equip Te Lease/Purch Bdgt
OBJECT	5L06	Print/Micrograph Equip Ls-Purch
OBJECT	5L07	OFFICE FUNRITURE LEASE
OBJECT	5L22	Educational Equip Rental/Lease
OBJECT	5L23	Prog Facility Equip Rental/Lea
OBJECT	5L24	Vehicle Equip Rental/Lease
OBJECT	5L25	Office Equipment Rental/Lease
OBJECT	5L26	Printing Equip Rental/Lease
OBJECT	5L42	Educ Equip/Maintenance/Repair
OBJECT	5L43	5L43
OBJECT	5L44	Vehicle Equip Maint Repair
OBJECT	5L51	Heavy Equip Maintenance Repair
OBJECT	5L56	Food Services
OBJECT	5L90	Transf-Equip Telp/Maint/Repair
OBJECT	5M00	Client Social Svcs Prg Bdgt
OBJECT	5M07	Tuition & Educational Fees
OBJECT	5M90	Opr Trsf-Purch Client Soc Svcs
OBJECT	5N00	Constr/Maint/Land Acquis Bdgt
OBJECT	5N14	Hazardous Waste Removal Svcs
OBJECT	5N16	Maj Constr/Renov/Land Improv
OBJECT	5N17	Maj Bldg Maint & Land Improve
OBJECT	5N18	Initial Furnish & Equip Purcha
OBJECT	5N22	Hwy Horiz/Lat Maint & Improv
OBJECT	5N23	Highway/Lateral Maint Mtrls
OBJECT	5N27	Transportation Operating Agrmt
OBJECT	5N50	Non-Maj Fclty Infrastr Maint
OBJECT	5N52	Infrastr Maint/Repair/Supplies
OBJECT	5N60	Lawn/Ground Equip/Maint/Repair
OBJECT	5N61	LAWN GROUNDS EQUIPMENT
OBJECT	5N64	GARDEN TOOLS SUPPLIES
OBJECT	5N70	Cleaners/Janitors
OBJECT	5N71	Exterminators/Int Pest Mngmnt
OBJECT	5N72	Hazardous Waste Removal Svcs
OBJECT	5N73	Non-Hazardous Waste Rmvl Svcs
OBJECT	5N90	Oper Transf-Constr & Imprvmnt
OBJECT	5NN1	Engnrng, Rsrch & Scntfc Svcs
OBJECT	5NN2	Asphalt curb repair
OBJECT	5P00	Grants & Subsidies Budget Pool
OBJECT	5P01	Grants To Publ Ent-Sub-Recip
OBJECT	5P90	Oper Trnsf-Grants & Subsidies
OBJECT	5R00	Entitlement Prog Budget Pool

OBJECT	5R09	Educ Assistance: Sub-Recipient
OBJECT	5R16	Individual Employment Assist
OBJECT	5R90	Oper Transf-Entitlement Prog
OBJECT	5S00	Debt Payment Budget Pool
OBJECT	5S01	Bond Redemption-Principal
OBJECT	5S02	Bond Redemption-Interest
OBJECT	5S90	Oper Transf-Debt Service
OBJECT	5T00	Debt Payment Budget Pool
OBJECT	5T04	Payments & Refunds
OBJECT	5T16	Payments Of Dues & Fees
OBJECT	5T17	Voluntary Health Insurance
OBJECT	5T18	Pymnts To College Bldg Auth
OBJECT	5T25	Intrnl Pymnt For Intrcptd Fnds
OBJECT	5T90	Oper Trnsf-Loan & Spec Pymnts
OBJECT	5U00	Info Tech Exp Budget Pool
OBJECT	5U01	Telecommunication Svcs Voice
OBJECT	5U02	Telecommunications Svcs Voice
OBJECT	5U03	Software And It Licenses
OBJECT	5U04	IT Chargeback
OBJECT	5U05	IT Temp Staff Aug Professional
OBJECT	5U07	IT Equipment Purchase
OBJECT	5U08	IT Equipment Lease-Purchase
OBJECT	5U10	IT Equip Maintenance & Repair
OBJECT	5U11	IT Contract Services
OBJECT	5U12	IT Subscr, Mmbrshp, Licenses
OBJECT	5U90	Operating Transfer-It Expenses
OBJECT	6000	Depr-Bldgs/Improvements
OBJECT	6001	Depr-Furn/Equipment
OBJECT	6010	SBITA amortization expense
OBJECT	6100	Gain/(Loss) of Disp of Assets
OBJECT	7000	Revenue
OBJECT	7001	User Fees
OBJECT	7002	Parking Fines
OBJECT	7005	Scholarship & Grants
OBJECT	7006	Commissions
OBJECT	7007	Functions
OBJECT	7008	Other Fees
OBJECT	7011	Ce Student Fees
OBJECT	7012	Ce Tuition
OBJECT	7013	Transcript Fees
OBJECT	7016	Student Fees
OBJECT	7017	Fund Raising
OBJECT	7021	Library Fines
OBJECT	7025	Cash Over/Short

OBJECT		7026	Ged Fees
OBJECT		7028	Seminars
OBJECT		7033	Application Fees
OBJECT		7037	Administrative Overhead
OBJECT		7041	Donations/Gifts
OBJECT		7042	Memberships
OBJECT		7045	Parking Fines
OBJECT		7048	Guaranteed Student Loans
OBJECT		7049	Scholarships & Grants/Agency
OBJECT		7050	Insurance
OBJECT		7056	Donations & Grants/Agency
OBJECT		7057	Mass State Scholarship
OBJECT		7061	Student Fees Agency
OBJECT		7062	Grant & Contracts Revenue
OBJECT		7063	Testing Fee
OBJECT		7065	*
OBJECT		7070	Late Fees
OBJECT		7082	Reimbursements
OBJECT		70BD	Revenue Budget
OBJECT		7100	Interest
OBJECT		7105	dividend income
OBJECT		7110	Sales
OBJECT		7111	Sales Non-Taxable
OBJECT		7113	Other Fines
OBJECT		7120	College Work Study
OBJECT		7121	Pell Grants
OBJECT		7122	Seog Grants
OBJECT		7128	Other Federal Grants
OBJECT		7129	Perkins Loan
OBJECT		7144	Direct Lending Program
OBJECT		7153	Other Federal Grants
OBJECT		7158	Academic Competitiveness Grant
OBJECT		7177	Non-Credit Program Fees
OBJECT		7188	Other Transfers
OBJECT		7199	Miscellaneous
OBJECT		7530	Day Tuition
OBJECT		7899	Interfund Revenue
OBJECT		7W09	Waivers
OBJECT	GL.CLASS	1	Assets
OBJECT	GL.CLASS	2	Liabilities
OBJECT	GL.CLASS	3	Net Assets
OBJECT	GL.CLASS	4	Non-Operating Revenue
OBJECT	GL.CLASS	5	Expense
OBJECT	GL.CLASS	6	Expense

OBJECT	GL.CLASS	7	Operating Revenue
OBJECT	GL.SUBCLASS	11	Cash And Equivalents
OBJECT	GL.SUBCLASS	12	Investments
OBJECT	GL.SUBCLASS	13	Accounts Receivable
OBJECT	GL.SUBCLASS	15	Inventory & Prepaid Expense
OBJECT	GL.SUBCLASS	16	Pension Assets
OBJECT	GL.SUBCLASS	17	Investment In Plant
OBJECT	GL.SUBCLASS	18	Amortization
OBJECT	GL.SUBCLASS	19	Due To/From
OBJECT	GL.SUBCLASS	20	Accounts Payable
OBJECT	GL.SUBCLASS	21	Employee Liabilities
OBJECT	GL.SUBCLASS	22	Deposits
OBJECT	GL.SUBCLASS	23	Deferred (Unearned) Revenue
OBJECT	GL.SUBCLASS	25	Leases Payable
OBJECT	GL.SUBCLASS	26	Pension Liabilities
OBJECT	GL.SUBCLASS	27	Bonds Payable
OBJECT	GL.SUBCLASS	29	Miscellaneous Liabilities
OBJECT	GL.SUBCLASS	39	Net Assets
OBJECT	GL.SUBCLASS	40	State Appropriation Revenue
OBJECT	GL.SUBCLASS	41	State Appropriation Revenue
OBJECT	GL.SUBCLASS	4Z	State Appropriation Revenue
OBJECT	GL.SUBCLASS	50	Expense-Budget Only
OBJECT	GL.SUBCLASS	58	Interfund Expense
OBJECT	GL.SUBCLASS	59	Interfund
OBJECT	GL.SUBCLASS	5A	State Employee Compensation
OBJECT	GL.SUBCLASS	5B	State Employee Related Expense
OBJECT	GL.SUBCLASS	5C	State Employees/Contract Srvc
OBJECT	GL.SUBCLASS	5D	Pension & Ins Related Expense
OBJECT	GL.SUBCLASS	5E	Administrative Expense
OBJECT	GL.SUBCLASS	5F	Prog Fac Oper Supp/Related Exp
OBJECT	GL.SUBCLASS	5G	Energy Cost/Util/Space Rental
OBJECT	GL.SUBCLASS	5H	Consultant Service Contracts
OBJECT	GL.SUBCLASS	5J	Programmatic Operational Srvcs
OBJECT	GL.SUBCLASS	5K	Programmatic Equip Purchase
OBJECT	GL.SUBCLASS	5L	Equip Lease-Purch/Maint/Repair
OBJECT	GL.SUBCLASS	5M	Purch Client Social Svcs Prog
OBJECT	GL.SUBCLASS	5N	Constr/Maint/Land Acquisition
OBJECT	GL.SUBCLASS	5P	Grants & Subsidies
OBJECT	GL.SUBCLASS	5R	Entitlement Programs
OBJECT	GL.SUBCLASS	5S	Debt Payment
OBJECT	GL.SUBCLASS	5T	Debt Payment
OBJECT	GL.SUBCLASS	5U	Information Tech Expenses
OBJECT	GL.SUBCLASS	60	Depreciation Expense
OBJECT	GL.SUBCLASS	61	Disposal of Assets

OBJECT	GL.SUBCLASS	70	Trust Fund Revenue
OBJECT	GL.SUBCLASS	71	Trust Fund Revenue
OBJECT	GL.SUBCLASS	75	Day Tuition
OBJECT	GL.SUBCLASS	78	Interfund Revenue
OBJECT	GL.SUBCLASS	7W	Waivers

