

Account Hierarchy as of 11-17-2009

Account Type	Account Level 1	Account Level 2
5A - Tuition	5100 - TUITION-UNDERGRAD	510010 - Tuition Summer Undergraduate 510020 - Tuition Fall Undergraduate 510030 - Tuition Intersession Undergraduate 510040 - Tuition Spring Undergraduate 510050 - Tuition Special Undergraduate
	5120 - TUITION-GRADUATE	512010 - Tuition Summer Graduate 512020 - Tuition Fall Graduate 512030 - Tuition Intersession Graduate 512040 - Tuition Spring Graduate 512050 - Tuition Special Graduate
	5130 - OTHER TUITION	513010 - Other Tuition
5B - Tuition Exceptions	5140 - TUITION EXCEPTIONS	514010 - Jesuit Exchange Tuition Waivers 514011 - Deans Letters 514012 - MGEM Tuition Waivers
5C - Fees	5150 - FEES	515010 - Fees Application 515012 - Fees Late Reg 515014 - Fees Collection 515016 - Fees Transcript 515018 - Fees Diploma 515020 - Fees Deferment 515022 - Fees Payment Plan 515024 - Fees Late Payment 515026 - Fees International Student 515028 - Koret Student Fee 515030 - Health Clinic Fee 515032 - Muni Fees 515034 - Returned Check Fees 515036 - Student Fees 515038 - Admission Deposit Forfiet 515040 - Health Insurance Admin Fee 515042 - Housing Fee Forfeits 515090 - Other Fees 515092 - Fees Pass Through 515900 - Fees Allocation
5H - Grants & Contracts	5200 - GRANT REVENUE	520010 - DOE Grants 520020 - Other Federal Grants 520030 - State Grants 520040 - City & County Grants 520050 - Private Foundation & Corporations 520090 - Indirect Cost Recovery
5J - Gifts & Contributions	5300 - GIFTS	530010 - Gifts - Cash 530015 - Endowment Earnings Return to Corpus
5K - Non-Cash Gifts & Contributions	5310 - NON-CASH GIFTS	530020 - Gifts - Securities 530030 - Gifts - Real Estate 530040 - Gifts - in - Kind 530090 - Gifts - Other 530099 - Gift Revenue Clearing-Net to Zero
5M - Investment Income	5400 - INVESTMENT INCOME	540010 - Endowment Income 540020 - Spendable Endowment Income 540030 - Spendable Endowment Income Variance 540035 - Spendable Endowment Income Transfer 540040 - Interest Income 540050 - Interest on Short-Term Investment 540060 - Dividend Income 540080 - Allocated Interest 540090 - Other Investment Income
5P - Realized Gains & Losses	5500 - REALIZED GAINS/LOSSES	550010 - Realized Gain/Loss 550020 - Gain/Loss on Sale
	5510 - UNREALIZED GAIN/LOSS	551010 - Unrealized Gain/Loss
5Q - Benefit/Liability Swap Agreements	5600 - BENEFIT/LIABILITY SWAP AGRE	560010 - Benefit/Liability Swap Agreement
5T - Actuarial Changes in Value	5700 - ACTUARIAL CHANGE IN VALUE	570010 - Actuarial Change In Value
5V - Auxilliary Revenue	5810 - HOUSING	581010 - Summer Room Revenue 581020 - Fall Room Revenue 581030 - Intersession Room Revenue 581040 - Spring Room Revenue 581050 - Deferred Housing Revenue
	5830 - OTHER HOUSING REVENUE	583010 - Damage Fees

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Account Type	Account Level 1	Account Level 2
5V - Auxiliary Revenue	5830 - OTHER HOUSING REVENUE	583012 - Laundry Revenue
	5850 - PARKING	585010 - Parking Revenue 585020 - Residential Parking 585030 - Departmental Parking 585040 - Parking Citations Revenue
	5860 - KORET	586010 - Employee Membership 586012 - Alumni Membership 586014 - Community Membership 586016 - Locker Rental 586018 - Towel Service 586020 - Swim Passes 586022 - Lost Cards 586024 - Day/Guest Passes 586026 - Class/League 586028 - Swim Lessons 586030 - Fitness Programs 586032 - Recreation Pass 586034 - Master Swim
	5870 - ATHLETICS	587010 - Season Ticket Revenue 587012 - Gate Ticket Revenue 587014 - Consignment Ticket Revenue 587016 - Radio & TV 587018 - Game Guarantee Revenue 587020 - Concession Sales 587022 - Valet Parking Revenue 587024 - Service Fee 587026 - WCC Ticket Revenue 587028 - Athletic Special Events
	5890 - OTHER AUXILIARY REVENUE	589010 - Other Sales & Services 589020 - Conference Fee Revenue 589030 - Space Rental 589040 - Advertising
5W - Board Revenue	5820 - BOARD REVENUE	582010 - Board Revenue
5Z - Other Revenue	5900 - OTHER REVENUES	590010 - Other Revenue 590020 - Rental Income 590030 - Royalties 590040 - Commissions 590050 - Gain (Loss) on Disposal of Asset
	5910 - LOAN FUND	591010 - Bank Interest 591020 - Interest on Loans 591030 - Penalty Fees 591040 - Late Charges 591050 - Fed Reimbursement/Cancellation 591090 - Other Loan Fund Revenue
	5920 - SCHOOL AS LENDER	592010 - SAL Interest Income Loans 592020 - SAL Premiums 592030 - SAL Special Allowance
61 - Full-Time Faculty	6100 - FULL TIME FACULTY	610010 - Full-Time Faculty 610020 - Full-Time Non-Tenured 610030 - ALP Librarian Faculty 610090 - Retired Faculty
62 - Part-Time Faculty	6200 - PART TIME FACULTY	620010 - Part-Time Faculty 620020 - Fall Part-Time Faculty 620030 - Intersession Part-Time Faculty 620040 - Spring Part-Time Faculty 620050 - Summer Part-Time Faculty 620060 - Non Faculty Instructors 620070 - Site Coordinators 620072 - Curriculum Development 620074 - Portfolio Evaluators 620076 - Summer Research 620078 - LR&W Part-Time Faculty
65 - Full Time Staff	6500 - EXEMPT STAFF	650010 - Executive Officers 650020 - Managers/Administrator 650090 - Other Exempt Staff
	6600 - NON EXEMPT STAFF	660010 - OPE 660020 - Operating Engineers Local 39

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Account Type	Account Level 1	Account Level 2		
65 - Full Time Staff	6600 - NON EXEMPT STAFF	660030 - Public Safety		
		660040 - Laborers/Gardeners Local 14		
		660090 - Other Non-Exempt		
67 - Other Staff	6700 - PART TIME STAFF	670010 - Part-time Staff		
		670020 - Hourly Staff		
	670030 - Part-time Public Safety Staff			
6790 - OTHER	679010 - Awards on HR System	679010 - Awards on HR System		
		679020 - Payroll Expense Suspense		
		679030 - Car Allowance		
679040 - Overtime	679090 - Other Compensation	679040 - Overtime		
		679090 - Other Compensation		
		679800 - Salary Allocations		
68 - Student Staff	6800 - STUDENT	680000 - STUDENT SALARY POOL		
		680010 - Student Salaries		
		680020 - Law Students		
6810 - STUDENT WORK STUDY	681000 - America Reads	680030 - Graduate & Research Assistants		
		681010 - On-Campus Work Study		
		681020 - Off-Campus Work Study		
6820 - CAMPUS JOB OPPORTUNITIES	682010 - Campus Job Opportunities	680040 - Stipends		
		680050 - Student Remission		
		682010 - Campus Job Opportunities		
69 - Benefits	6910 - PAYROLL TAXES & WITHHOLDING	691010 - FICA		
		691030 - Unemployment		
		691040 - Workers Compensation		
		691050 - VDI		
		691060 - PFL		
		691070 - LTD		
		691080 - Local 39 Dues		
		6920 - INSURANCE	692010 - Medical Insurance	692010 - Medical Insurance
				692012 - Blue Cross Checks
				692020 - Dental Insurance
692030 - Life Insurance				
692040 - Long-Term Care				
692050 - Vision Service Plan				
692060 - Blue Cross				
692070 - Kaiser				
692080 - Employee Assistance Program				
692090 - Health Plan Waivers				
6930 - RETIREMENT	693010 - TIAA/CREF-USF	693010 - TIAA/CREF-USF		
		693020 - TIAA/CREF-Employee		
		693050 - Special Retirement		
		693060 - Emeriti		
		693070 - Early Retirement Benefits		
		693080 - TIAA CREF Forfeitures		
6940 - TUITION REMISSION	694010 - Tuition Remission	694010 - Tuition Remission		
		694020 - Tuition Exchange		
6970 - TLC ADMIN FEES	697010 - TLC Admin Fees	697010 - TLC Admin Fees		
		6980 - OTHER BENEFITS	698010 - Other Benefits	
6980 - OTHER BENEFITS	698020 - Athletic Tickets Discounts	698020 - Athletic Tickets Discounts		
		698030 - Religious Staff Benefits		
		698040 - Executive Officer Benefits		
		698050 - Commuter Checks		
		698060 - Relocation Reimbursement		
		698070 - Adoption Assistance Reimbursement		
6990 - BENEFIT ALLOCATION	699000 - BENEFIT POOL	699000 - BENEFIT POOL		
		699010 - Full-Time Benefit Allocation		
		699030 - Part-Time Benefits		
		699040 - Student Benefits		
71 - General Operating	7100 - General Operating	700000 - OPERATING EXPENSE POOL		
		7110 - OFFICE SUPPLIES	711010 - Office Supplies	
		7112 - INSTRUCTIONAL SUPPLIES	711015 - Office Supplies Return Charges	
		7113 - LABORATORY SUPPLIES	711210 - Instructional Supplies	
		7114 - PRINTER SUPPLIES	711310 - Laboratory Supplies	
		7115 - COMPUTER SUPPLIES	711410 - Printer Supplies	
		711510 - Computer Supplies		
		711520 - Computer Software		

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71 - General Operating	7117 - FACILITIES PARTS & SUPPLIES	711710 - Facilities Parts & Supplies	
	7118 - OFFICE EQUIPMENT NON CAPITAL	711810 - Office Equipment under \$1,000	
	7119 - OTHER SUPPLIES	711910 - Other Supplies	
	7120 - MAILING & DELIVERY		712010 - Postage
			712020 - Freight/Shipping
			712030 - Mailing House
			712040 - Courier/Messenger
			712050 - Chargebacks
	7121 - TELECOMMUNICATION		712110 - Telephone
			712120 - Cell Phone
			712130 - Internet
			712140 - Teleconference
			712150 - Cable Service
	7122 - TELECOMM-ITS USE		712210 - Admin Calls Local LD
			712220 - Admin Equipment 1MB OCC
			712230 - TelePacific ATT DID PRI T1
			712240 - CENIC-ISP
	7123 - DUPLICATING & PRINTING		712310 - Duplicating/Copying
			712320 - Printing
	7124 - MEMBERSHIP & DUES		712410 - Membership
			712420 - Dues
			712430 - Accreditation
	7125 - SUBSCRIPTIONS		712510 - Subscriptions
	7126 - LIBRARY NON-CAPITAL		712610 - Inter-Library Loans
	7128 - MAINTENANCE		712810 - Maintenance Contracts
			712820 - Maintenance Hardware
			712830 - Maintenance Software
	7129 - ADVERTISING & PROMO		712910 - Advertising & Promo
			712920 - Newspapers/Print Media
			712930 - Classified Job Ads
712940 - Video Productions			
712950 - Merchandise			
712960 - Radio & TV Ads			
7130 - RENTAL EXPENSE		713010 - Rental Expense	
		713020 - Equipment Rental	
		713030 - Facilities Rental	
		713040 - Furniture Rental	
		713060 - Storage Rental	
7131 - LEASES		713110 - Facilities Lease	
		713120 - Equipment Lease	
7132 - TAXES		713210 - Filing Fees	
		713220 - Fines & Penalties	
		713230 - Parking Tax	
		713240 - Property Tax	
		713250 - Sales & Use Tax	
		713290 - Miscellaneous Taxes	
		713292 - Misc Foreign Govt Taxes	
7134 - LICENSES		713410 - Software Licenses	
		713420 - Hardware Licenses	
7135 - USF VEHICLE EXPENSES		713510 - Fuel	
		713520 - Vehicle Parts	
		713530 - License Registration	
		713540 - Vehicle Maintenance	
7136 - SCHOOL AS LENDER		713610 - School as Lender Fees	
		713620 - Origination Fee Expense	
7137 - MOVING		713710 - Moving	
7138 - BANKING		713810 - Account Maintenance	
		713820 - Over/Short	
		713830 - Web Processing Fees	
		713840 - Bank Fees	
		713850 - Credit Card Discount Fees	
7140 - TRUST INC TO BENEFICIARIES		714010 - Trust Inc to Beneficiaries	
7160 - TRAVEL		716010 - Airfare	
		716020 - Car Rental	
		716030 - Taxi	
		716040 - Mileage Allowance	
		716050 - Tolls	

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71 - General Operating	7160 - TRAVEL	716060 - Parking Expense
	7162 - LODGING	716210 - Lodging
	7164 - MEALS	716410 - Meal Allowance
		716420 - Personal Meals
		716430 - Business Meals
		716440 - Catered Meals
	7166 - CONFERENCE REGISTRATION	716610 - Conference Reg Expense
	7168 - BUSINESS ENTERTAINMENT	716810 - Business Entertainment
	7169 - OTHER TRAVEL	716910 - Other Travel
		716912 - Tips
	7170 - INDIRECT COSTS	717010 - Indirect Cost
		717011 - Cost Share for IDC
		717012 - Indirect Cost Unallowed
		717014 - Indirect Cost Allocation
717020 - Subcontract Awards		
717100 - Grant Cost Share		
7180 - SERVICES	718010 - Professional Services	
	718015 - Accounting Fees	
	718018 - Management Fees	
	718020 - Legal Fees	
	718025 - Performers	
	718030 - Photographers	
	718035 - Proctors	
	718040 - Referees	
	718045 - Repair Services	
	718050 - Speakers	
	718055 - Temporary Agencies	
718060 - Data Services		
7185 - AWARDS	718510 - Awards	
7190 - OTHER OPERATING EXPENSE	719010 - Other Operating Expense	
	719012 - Game Guarantee Expense	
	719014 - Donations to 3rd parties	
7195 - INTERDEPARTMENT TRANSFERS	719500 - Interdepartment Transfers	
	719550 - Interdepartment Transfer Recurring	
7199 - PRIOR YEAR	719990 - Prior Year Budget Carryforward	
73 - Scholarships	7310 - SCHOLARSHIPS	730000 - SCHOLARSHIP BUDGET POOL
		731010 - Scholarship
		731015 - Prior Award Year Scholarship
		731018 - Future Award Year Scholarship
		731020 - University Tuition Grant
		731030 - University Scholarship
		731040 - School As Lender Financial Aid
		731042 - School As Lender Allowance Fin Aid
		731050 - Arts & Science Merit
		731060 - Business Merit
		731065 - Nursing Merit
		731070 - CPS Grad Merit Scholarship
		731080 - Education Merit
		731081 - Education E&I
		731082 - Education Teacher Ed
		731083 - Education TED-Americorp
		731090 - Ignatian Tuition Grant
		731100 - Anne Dolan Grant
		731101 - Pedro Claver Scholarships
		731110 - International Student Grant
		731120 - ROTC Room & Board
		731121 - ROTC Excess Over Flat Rate
		731130 - Transfer Scholarships
		731140 - MSBIO
		731141 - MSCHEM
		731142 - MSCS and MSIE
		731143 - MAECON
731144 - MAIDEC		
731145 - MSFA		
731146 - MSIE		
731147 - MSAFA and MSFA		
731148 - MAAPS		

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Account Type	Account Level 1	Account Level 2	
73 - Scholarships	7310 - SCHOLARSHIPS	731149 - MFA 731150 - MASM 731151 - MSEM 731152 - MA International Studies 731153 - MA Risk Management 731154 - MA Investor Relations	
	7350 - ATHLETIC SCHOLARSHIPS	735010 - Athletics Books and Supplies 735012 - Athletic Reaching New Heights 735014 - Athletics Scholarships 735016 - Room & Board	
	7380 - LAW SCHOLARSHIPS	738010 - Law Scholarship 738012 - Law Scholarship-Compensation 738014 - Law Scholarship-Faculty Disc 738016 - Law Room & Board	
	7390 - OTHER USF FUNDED SCHOLARS	739010 - Other USF Funded Scholarship	
74 - Facilities Expenses	7400 - FACILITIES EXPENSE POOL	740000 - FACILITIES EXPENSE POOL	
	7410 - GAS	741010 - Gas 741012 - Gas Allocation 741014 - Gas Allocation - Food Service	
	7420 - ELECTRICITY	742010 - Electricity 742012 - Electricity Allocation 742014 - Electricity Allocation - Food Serv	
	7430 - WATER	743010 - Water 743012 - Water Allocation	
	7440 - REFUSE	744010 - Refuse 744012 - Refuse Allocation	
	7450 - CABLE	745010 - Cable	
	7460 - FACILITIES SUPPLIES	746010 - Facilities Supplies 746020 - Gardening Supplies	
	7470 - MAJOR REPAIRS	747010 - Major Repairs	
	7480 - JANITORIAL	748010 - Janitorial 748012 - Janitorial Allocation 748014 - Janitorial Discretionary	
	7482 - ENGINEER	748212 - Engineer Allocation	
	7484 - GARDENER	748412 - Gardener Allocation	
	75 - Food Service	7500 - FOOD SERVICE CONTRACT	750000 - FOOD SERVICE BUDGET POOL 750010 - Food Service Contract
	76 - Ins/Coll/Bad Debt/Loans	7600 - INSURANCE	760000 - INS/COLL/BAD DEBT POOL 760010 - Insurance 760020 - Insurance Deductible 760030 - Professional Liability 760080 - Insurance Allocation
7610 - COLLECTION EXPENSE		761010 - Collection Expense 761020 - Principal Cancelled 761030 - Interest Cancelled 761040 - Administrative Costs 761050 - Commissions 761060 - Litigations 761090 - Other Collection Expense	
7620 - BAD DEBT EXPENSE		762010 - Bad Debt Expense	
7690 - OTHER FINANCIAL EXPENSE		769010 - Other Financial Expense	
78 - Debt Service	7800 - DEBT SERVICE	780000 - DEBT SERVICE POOL 780010 - Interest Expense 780020 - Letter of Credit Fees 780030 - Prepaid Bond Expense Amortization 780040 - Principal Offset 780050 - SWAP Fixed Interest Expense 780052 - SWAP LIBOR Interest Expense 780080 - Debt Service Transfers 780090 - Miscellaneous Bond Expenses 780092 - Loss on Refunding	
	7900 - DEPRECIATION EXPENSE	790000 - CAPITAL EXPENSE POOL 790010 - Depreciation Expense	
	7905 - ARO ACCRETION	790510 - ARO Accretion	
	7910 - CAPITAL EXPENSES	791010 - Land 791020 - Land Improvements	
	7920 - BUILDINGS	792010 - Buildings	

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Account Type	Account Level 1	Account Level 2
79 - Capital & Depreciation Expense	7920 - BUILDINGS	792011 - Project Management Services
		792012 - Attorney/Legal Fees
		792013 - Permit Expeditors
		792014 - Project Mgmt Reimbursement
		792015 - Permits/Agency Fees
		792016 - General Construction
		792017 - Hazardous Material Abatement
		792019 - Temporary Facilities
		792020 - Estimates & Preconstruction Service
		792021 - Architectural
		792023 - Interior/Furniture Design
		792029 - Special Consultant
		792030 - Architecture - Land
		792031 - Exterior Improvements
		792035 - Utilities
		792036 - Site/Soil/Topo Survey
		792037 - Spec Insp-Haz-Mat/Termite
		792038 - Spec Insp- Gen Const
		792039 - Print/Messaging/Misc
		792040 - Building Construction Insurance
		792041 - Security Systems
		792042 - Signage
		792043 - Window Coverings
		792044 - Data/Telecom Wiring
		792045 - Fire Alarm System
	7960 - EQUIPMENT	796010 - Equipment
		796011 - AV Equipment
		796012 - Classroom Equipment
		796013 - Moving Carrier
		796014 - Appliances
		796015 - Data/Telecomm Rack Equipment
		796016 - Data/Telecomm Patch Card
	7962 - VEHICLES	796210 - Vehicles
	7963 - COMPUTERS	796310 - Computers
	7964 - FURNITURE	796410 - Furniture
	7968 - GRANT EQUIPMENT	796810 - Grant Equipment
		796820 - Grant Computers
	7970 - LIBRARY BOOKS	797010 - Library Books
		797020 - Library Periodicals
		797030 - Library Binding
		797040 - Videos
		797050 - Electronic Resource
		797060 - Replacements
	7980 - RARE BOOKS & ART COLLECTIO	798010 - Rare Books
		798020 - Art
	7990 - CAPITALIZATION OF ASSETS	799000 - Capitalization of Assets
7A - Reserves	7999 - RESERVES	799910 - Reserves
		799911 - Reserves Faculty Salvage
		799912 - Reserves Staff Salvage
		799913 - Reserves Budget Savings
		799914 - Reserves Unit Savings
81 - Transfers Out	8100 - TRANSFERS OUT	810010 - Transfers Out (Debits)
		810020 - Releases Out (Debits)
		810030 - Releases Out (Debits) PR
82 - Transfers In	8200 - TRANSFERS IN	820010 - Transfers In (Credits)
		820020 - Releases In (Credits)