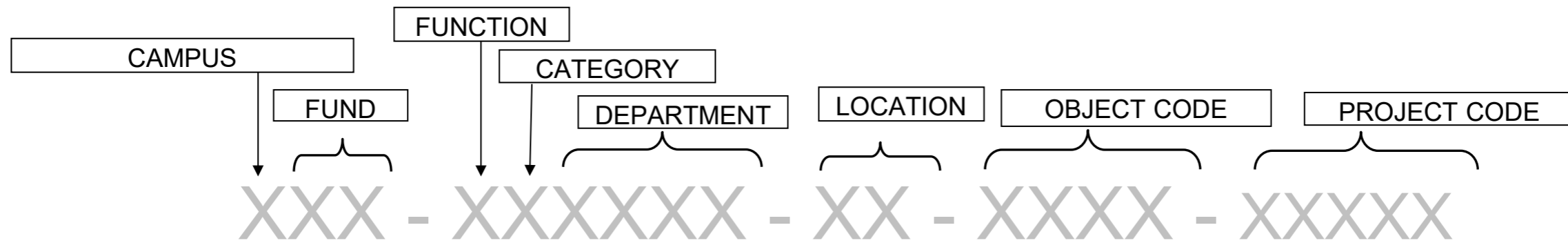


# ROGUE COMMUNITY COLLEGE CHART OF ACCOUNTS



**CAMPUS**

- 0 = REDWOOD
- 1 = RIVERSIDE
- 2 = TABLE ROCK
- 8 = ALL OF RCC
- 9 = COLLEGE SERVICES

**FUND**

- 10 = GENERAL
- 20 = UNEMPLOYMENT
- 21 = PERS
- 22 = RESERVE  
(prev. STABILITY RESERVE)
- 30 = CAPITAL IMPROVEMENT - MAINTENANCE
- 31 = CAPITAL PROJECTS  
(prev. CAPITAL IMPROVEMENT - COPS & BONDS)
- 32 = CAPITAL IMPROVEMENT - SALE PROCEEDS
- 33 = CAPITAL IMPROVEMENT - STATE & LOCAL
- 40 = DEBT SERVICE - OTHER
- 41 = DEBT SERVICE  
(prev. DEBT SERVICE - GENERAL OBLIGATION BONDS)
- 50 = CONTRACT AND GRANT
- 51 = COMMUNITY AND WORKFORCE DEVELOPMENT  
(prev. SELF-SUPPORT )
- 52 = INTRA-COLLEGE
- 53 = RENEWAL AND REPLACEMENT  
(prev. TECHNOLOGY AND EQUIPMENT)
- 54 = COLLEGE SERVICES
- 55 = HIGHER EDUCATION CENTER
- 56 = ENTREPRENEURIAL
- 60 = STUDENT FINANCIAL AID  
(prev. FINANCIAL AID )
- 70 = AUXILIARY SERVICES - BOOKSTORE  
(prev. AUXILIARY SERVICES )
- 71 = AUXILIARY SERVICES  
(prev. OTHER AUXILIARY SERVICES)
- 80 = AGENCY
- 90 = RCC FOUNDATION

**FUNCTION - EXPENSE**

- 0 = TRANSFERS OUT
- 1 = INSTRUCTION
- 2 = INSTRUCTIONAL SUPPORT
- 3 = STUDENT SERVICES
- 4 = COMMUNITY SERVICES
- 5 = COLLEGE SUPPORT SERVICES
- 6 = PLANT OPERATIONS AND MAINTENANCE
- 7 = FINANCIAL AID
- 8 = FACILITIES ACQUISITION & CONSTRUCTION
- 9 = CONTINGENCY

**CATEGORY**

- 0 = NON-APPLICABLE
  - 1 = LOWER DIVISION TRANSFER
  - 2 = VOCATIONAL
  - 3 = DEVELOPMENTAL EDUCATION
  - 4 = NON-REIMBURSABLE
  - 5 = REIMBURSABLE OTHER
- Function # 1 used with Category 1 - 5  
Function # 0, 2 - 9 used with Category 0

**LOCATION**

- 00 = JOSEPHINE COUNTY (BALANCE SHEET ACCTS. ONLY)
- 01 = REDWOOD CAMPUS
- 02 = DOWNTOWN CENTER
- 03 = HISTORIC CITY HALL/SBDC
- 04 = KERBY, BELT BUILDING
- 05 = WOLF CREEK SBDC
- 08 = ALL OF RCC
- 09 = COLLEGE SERVICES CAMPUS
- 10 = JACKSON COUNTY (BALANCE SHEET ACCTS. ONLY)
- 11 = VA DOMICILIARY
- 12 = PHOENIX CENTER
- 13 = EDUCATIONAL RESOURCE CENTER (ERC)-ROGUE VALLEY MALL
- 14 = WEST MEDFORD LEARNING CENTER
- 15 = JACO COURTHOUSE
- 16 = RIVERSIDE CAMPUS
- 17 = MARKET ST (JOB COUNCIL)
- 18 = FIR STREET
- 19 = CRATER LAKE CENTER
- 20 = S. CENTRAL ST.
- 21 = JACKSON COUNTY LIBRARY
- 22 = TABLE ROCK CAMPUS
- 99 = RCC DISTRICT

= OBSOLETE