



FY 2019 Active Accounts
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Account	Account Description	Account Type
Cash & Cash Equivalents		Asset
1002	Unrestricted Cash & CE	
1004	Cash-Pooled Cash	
1006	Cash-Pooled Money Market	
1008	Cash-Claims Administration	
1010	Cash-Federal Funds	
1012	Cash-State Appropriations	
1014	Cash-Credit Card Account	
1016	Cash-Payroll Fund	
1074	Cash-Trust Fund	
1076	Cash-Undistributed Receipts	
1078	Claim on Cash	
Restricted Cash & CE		
1082	Restricted Cash-Rev Bond Construct	
1083	Restricted Cash-2013 Bond Construct	
1084	Restricted Cash-Debt Service Fund	
1086	Restricted - 2013 Bond Construction	
Cash on Hand Accounts		
1092	Cash on Hand	
1094	Cash on Hand-Buy Back	
1096	Cash on Hand-Refunds	
Short-Term Investments		
1101	Unrestricted Short Term Investments	
1102	TexPool-Pooled Investment Account	
1104	CDs-Original Maturity 90D or Less	
Restricted Short-Term Investments		
1152	TexPool - 2013 Bond Construction	
1154	TexPool - Debt Service Fund	
1158	Restricted CDs-Original Mat 90D or Less	
Long-Term Investments		
1202	Unrestricted - LT Investments	
1204	CDs - Original Maturity > 90D	
1206	Securities	
1208	Securities-Premium Amortization	
1210	Securities-Discount Accretion	
1212	Mark-To-Market Adjustment	
Restricted-LT Investments		
1252	Restricted CDs - Original Mat > 90 Days	



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Account	Account Description	Account Type
Accounts Receivable		
<i>A/R-Student Accounts</i>		
1304	Receivable-Student Accounts	
13041	Reserve for Student A/R	
1305	Receivable-Loan/Lender Returns	
1306	Receivables-Third Party Contractors	
1307	Reserve for Student A/R	
1308	Receivable-Installment Contracts	
1309	Receivable-Installment Contract Prin	
1310	Reserve for Installment Contracts	
1312	Receivable-Returned Checks	
1314	Reserve for Returned Checks	
1315	Receivable-Credit Card Charge Backs	
13151	Reserve for Credit Card Chargebacks	
1316	Receivable - Financial Aid	
1317	A/R - Return to Title IV	
13171	Reserve for Title IV Receivables	
1318	A/R - Emergency Loans	
1319	A/R - Emergency Loan Principal	
1320	Reserve for Return to Title IV	
1322	Reserve for 3rd Party Contractor AR	
<i>A/R-Non Student</i>		
1332	A/R-Bookstore	
1334	A/R-Food Service	
1336	A/R-Rentals	
1337	A/R-Returned Checks (Non Student)	
1338	A/R-Other	
Due From Other Governments		
1342	Due From Federal Government	
1344	Due From State	
1346	Due From Other Local Government	
Interest Receivable		
1362	Interest Receivable	
Other Receivables		
1368	Payroll Advances Receivable	
1369	Board - Insurance Premiums Rec	
Taxes Receivable		
1402	Taxes Receivable	
1404	Reserve for Uncollectible Taxes	



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Account	Account Description	Account Type
Due From Others		
1502	Due From VC Foundation	
Prepaid & Deferred Items		
1602	Prepaid Rent	
1604	Prepaid Expenses	
1610	Unamortized Bond Issuance Costs	
1640	TRS - Deferred Outflows	
Inventories		
1652	Inventory-Central Stores	
1654	Inventory-Book Store	
1656	Inventory-Food Service	
1657	The Cove	
1658	Subway	
1659	Cafe Espresso	
1660	The Grind	
1662	Inventory - Welder Center	
1664	Inventory - Conference & Ed Center	
Property, Plant & Equipment		
	<i>Capital Assets, Non-Depreciable</i>	
1704	Land	
1706	Construction in Progress	
	<i>Capital Assets, Depreciable</i>	
1712	Ground Improvements	
1714	Building Improvements	
1716	Furniture & Fixtures	
1718	Library Volumes	
1720	Accumulated Depreciation	
1722	Accumulated Depreciation-Ground Improvements	
1724	Accumulated Depreciation-Building Improvements	
1726	Accumulated Depreciation-Furniture & Fixtures	
1728	Accumulated Depreciation-Library Volumes	
Payables		
		Liability
2011	Accounts Payable - Non-Banner	
2012	Accounts Payable	
2013	JPMorgan Chase Payable	
2014	Retainage Payable	
2015	Sales Tax Payable	
2015-C	Sales Tax Payable-Conference Center	
2015-W	Sales Tax Payable-Welder Center	



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2016	Gift Cards Outstanding	
2017	Payable-Museum of the Coastal Bend	
2017-L	Payable-UH-V (Library)	
2018	Payable - GCRPC (Transit Passes)	
2019	Due to Collection Agency	
2020	Miscellaneous Payables	
2024	WCPA-Due to Clients	
Employee Benefits Payable		
	<i>Taxes Payable</i>	
2027	Federal Income Tax W/H	
2028	FICA - Social Security	
2029	FICA - Medicare	
2030	State Income Tax Withholding	
2032	Life Insurance Tax-\$50K+ Policies	
	<i>Insurance Premiums Payable</i>	
2034	Optional Life Insurance	
2035	Dependent Life Insurance	
2036	Accidental Death & Dismemberment	
2037	LTD Insurance	
2038	STD Insurance	
2039	Cancer Coverage	
2040	VC Pays - Benefit Payment	
2041	AFLAC Premiums	
2043	Health Insurance Premiums Payable	
2044	Medical Insurance	
20441	Medical Ins - Aux/Physical Plant	
20442	Medical Ins - Grants	
20443	Medical Ins - All Other	
20443S	Med Ins - State Portion - All Other	
20443U	Medical Ins - EEs on Unpaid Leave	
20444	Medical Ins - Board Members	
2045	Med-Consumer-Directed HealthSelect	
2046	Med-HealthSelect Health Savings Acct	
	<i>Dental & Vision Premiums Payable</i>	
2051	Dental Insurance - Aetna	
2052	Dental Insurance - State	
2053	Dental Insurance - Discount Plan	
2054	Vision Insurance Premiums Payable	
	<i>Flexible Spending Accounts</i>	



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Account	Account Description	Account Type
2056	Health Care Reimbursement	
2057	Dependent Day Care Reimbursement	
2058	TexFlex Limited Account	
	<i>Retirement Payable</i>	
2061	ORP - ING Aetna	
2062	ORP - American Funds	
2063	ORP - Fidelity Investments	
2064	ORP - AIG/VALIC	
2065	ORP - Available Account	
2066	ORP - Jackson National Life	
2067	ORP - MFS Funds Distributors	
2068	ORP - Nationwide Life	
2069	ORP - American Century	
2070	ORB - RS Group(QUADS Trust)	
2071	ORP - TIAA-CREF	
2072	ORP - USAA	
2073	ORP - Van Kampen Funds	
	<i>Texas Retirement System (TRS)</i>	
20741	TRS - Auxiliary/Physical Plant	
20742	TRS - Grants	
20743	TRS - All Other	
20743S	TRS - State Portion - All Other	
2075	Supplemental Retirement (457)	
2076	Supplemental Retirement (TSA)	
	<i>Garnishments Payable</i>	
2086	Chapter 13 Garnishments	
2087	Child Support Garnishments	
2088	Other Garnishments	
20881	IRS Levy	
20882	State Levy	
20883	Student Loans	
20884	Miscellaneous Garnishments	
Charitable Contributions		
2091	United Way Contributions	
2092	Museum of the Coastal Bend	
2093	Faculty Scholarships	
2094	VC Foundation	
2099	Miscellaneous Deductions	

Accrued Liabilities



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Account	Account Description	Account Type
2104	Accrued Interest Payable	
2106	Accrued Payroll	
2110	TRS - Deferred Inflows	
2112	TRS - Net Pension Liability	
Funds Held for Others		
2202	Due to Student Groups	
2204	Due to Others	
2206	Student Loan Pass-through	
Bonds Payable		
<i>Bonds Payable</i>		
2304	1999 Revenue Construction Bonds	
2306	2006 Tax Bonds	
2308	2007 Tax Bonds	
2310	2008 Maintenance Tax Notes	
2312	2010 Combined Fee Refunding Bonds	
2314	2012 Limited Tax Refunding Bonds	
2315	2013 Limited Tax Bonds	
2340	Premium Amortization on Bonds	
2350	Discount Accretion on Bonds	
Accrued Compensated Absences		
2602	Accrued Compensated Absences	
2604	Accrued Sick Leave Payable	
2606	Accrued Vacation Payable	
Deferred Revenues		
2702	Deferred Revenue - Misc.	
2704	Deferred Revenue - CEC	
2710	Deferred Revenue-Scholarships	
2712	Scholarships	
Deferred Revenue-Grants		
2782	Federal Grants	
2784	State Grants	
2786	Local Grants	
2820	Private Gifts & Grants	
2822	Gifts & Grants-VC Foundation	
2826	Grants-Museum of the Coastal Bend	
2830	Gifts & Grants-Other	
Deferred Tuition & Fees		
<i>Deferred Tuition</i>		



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Account	Account Description	Account Type
2854	Tuition	
2856	Adult Ed/Vocational Ed Tuition	
2858	Police Academy Tuition	
	<i>Deferred Fees</i>	
2872	General Use Fee	
2874	Course Fee	
2876	Lab Fees	
2878	Liability Insurance	
2880	Out-of-County Fees	
2882	Technology Fees	
2883	Other Fee	
2884	Installment Fees	
2885	Testing Fees	
2886	Late Fees & Service Charges	
2888	Over & Short	
Due to Others		
2902	Due to Museum of the Coastal Bend	
Clearing Accounts		
2952	Undistributed Receipts	
2954	Contract Clearing	
2956	Daily Cash Clearing	
2958	Installment Clearing	
2960	Refund Clearing	
2962	Returned Check Clearing	
2964	Payroll Clearing	
2966	Loan Return Clearing	
2968	Unapplied Loan Returns	
2970	Unposted Lender Refunds	
2980	Payroll Suspense Account	
Control Accounts		Control
3015	Budgeted Expenditure Control	
3016	Prior Year Budgeted Expenditure Control	
3020	Revenue Control	
3021	Prior Year Revenue Control	
3035	Reserve for Encumbrances	
3036	PY Reserve for Encumbrance Control	
3045	Reserve for Reservations	
3055	Budgeted Transfer Control	
3056	Prior Year Budgeted Transfer Control	



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Account	Account Description	Account Type
3060	Budgeted Change to Net Assets	
3061	PY Budgeted Change Net Assets Control	
Unrestricted Fund Balance		Fund Balance
4602	Fund Balance	
4604	Net Invested in Capital Assets	
Restricted Fund Balance		
4702	Restricted Fund Balance	
Tuition & Fees		Revenue
	<i>Tuition</i>	
	<i>State Funded Credit Courses</i>	
5006	Tuition-In District	
5010	Tuition-Out of County	
5014	Tuition-Non-Resident	
5016	Tuition-Differential Tuition	
5018	Tuition-Waivers & Exemptions	
	<i>State Funded Continuing Education</i>	
5022	Tuition-Business/Computer (CE)	
5023	Tuition-Industrial (CE)	
5024	Tuition-Other Contract (CE)	
5025	Tuition-Industrial Contract (CE)	
5026	Tuition-EMS Contract (CE)	
5032	Tuition-Allied Health (CE)	
5034	Tuition-EMS (CE)	
5054	Tuition-Police Academy (CE)	
5056	Tuition-Fire Certification (CE)	
5058	Tuition-Waivers & Exemptions (CE)	
	<i>Non-State Funded Continuing Ed</i>	
5062	Tuition-Non-Fundable CE	
5063	TUI-Non-Funded: Truck Driving CE	
5064	TUI-Non-Funded: Motorcycle Safety	
5065	TUI-Non-Funded: Allied Health CE	
5072	Tuition-Summer Camp	
	<i>TPEG Account</i>	
5092	TPEG Set Aside	
	Fees	
5102	Fee-General Fee	
5106	Fee-Course Fee	
5110	Fee-Lab Fee	
5114	Fee-Liability Insurance	



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Account	Account Description	Account Type
5118	Fee-Out of County	
5122	Fee-Distance Education Fee	
5126	Fee-Student Services Fee	
5130	Fee-Technology Fee	
Federal Grants		
5202	Federal Grant Revenue	
State Sources		
5304	State Appropriations	
5308	State Insurance	
5312	State ORP Contribution	
5316	State TRS Contribution	
State Grants & Contracts		
5352	Police LEOSE Allocation	
5356	State Grant Revenue	
5358	State Contract Revenue	
District Taxes		
5402	Taxes-M & O	
5406	Taxes-I & S	
Private Gifts, Grants & Scholarship		
	<i>Private Gifts & Grants</i>	
5504	Gifts/Grants - VC Foundation	
5506	Gifts/Bequests - Museum of the CB	
5508	Grants-Museum of the Coastal Bend	
5510	Gifts & Grants - Other	
5512	Gifts & Grants - In Kind	
5513	Gifts & Grants - Gonzales Center	
5514	Gifts & Grants - Emerging Tech Complex	
5515	Gifts & Grants - Fine Arts Reno	
5516	Gifts & Grants - Welder Center	
	<i>Scholarship Revenue</i>	
5526	Scholarship Revenue	
5528	External Loan Proceeds	
Auxiliary Services		
	<i>Book Store</i>	
5604	Book Store-New Textbooks	
5605	Book Store-E-books / Materials	
5606	Book Store-New Textbook Rentals	
5607	Book Store-Textbook Rental Defaults	



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Account	Account Description	Account Type
5608	Book Store-Used Textbooks	
5610	Book Store - Student Textbooks	
5612	Book Store-Supplies	
5614	Book Store-Financial Aid	
5616	Book Store-Announcement Commissions	
5620	Book Store-Rings Commissions	
5624	Book Store-Vending Commissions	
5625	Book Store-Gift Card Forfeitures	
	<i>Food Service</i>	
5628	Taxable Sales	
5632	Non-Taxable Sales	
5636	Non-Taxable Catering	
5640	Sales Tax Discount	
5642	Taxable Concessions/Catering (CEC)	
	<i>Other Auxiliary Services</i>	
5643	Box Office Sales	
5646	Coin Operated Copiers	
5650	Auditorium Rental	
5652	Welder Center Rentals	
5653	Welder CPA Fee Retainage	
5653-C	Welder CPA Client Transactions	
5653-V	Welder CPA Vendini Transactions	
5654	Student Center Rental	
5656	Facilities Rental	
5658	Other Facilities Rental	
5660	Conference Center Rental	
Other Sources		
	<i>Investment Income</i>	
5704	Interest	
5708	Mark-To-Market Adjustment	
5712	Premium Amortization	
5716	Discount Accretion	
5718	Gain/Loss on Investments	
	<i>Bond Proceeds</i>	
5722	Proceeds - Sale of Bonds	
	<i>Other Student-Sale of Ed Activities</i>	
5736	Fee-Collection Fee	
5740	Fee-Installment Fee	
5744	Fee-Exam Fee (Credit Courses)	



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5748	Fee-Testing Center Fee (Non Credit)	
5750	Fee-Transcript Fee	
5752	Commissions-Testing Center	
5756	MCB-General Admissions	
5760	MCB-Group Tours	
5764	MCB-Memberships	
5768	MCB-Special Events	
5772	MCB-Student Tours	
5776	MCB-Transfer to Trust Fund	
5780	Media Services	
5782	Sports Center Membership Fee	
5784	Virtual College of Texas	
5786	Welding Certification Fee (ABC)	
5788	Stormont Lectures-Agency Transfer	
5790	VC-UHV MOU	
5792	Lifelong Learning Membership Fees	
5794	Paper Cut - Student Printing	
5795	VC-TX Workforce Solutions	
5796	VC-VISD MOU	
5798	VC-COC MOU	
5799	VC-THECB MOU SAIL Mentor Contract	
	<i>Rental Income</i>	
5802	Sports Center Rentals	
5804	Rental-Center Rentals	
5806	Rental-Museum of the Coastal Bend	
5810	Rental-University of Houston	
	<i>Other Revenue</i>	
5822	Cash-Over & Short	
5826	Fee-Late & Schedule Change Fee	
5834	Fee-Returned Checks	
5838	Fines-Library Fines	
5842	Fines-Parking Fines	
5846	MCB-Taxable Sales	
5850	MCB-Sales Tax Collected	
5854	Miscellaneous Income	
5856	Recovery of Indirect Costs	
5858	Pell Grant Administrative Allowance	
5860	Student A/R Adjustments < \$1	
5862	Proceeds-Sale of Capital Assets	



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Account	Account Description	Account Type
5864	Proceeds-Insurance for Damages	
5866	Recycling Income	
5870	Restitution Income	
Transfers		
	<i>Transfers In</i>	
5904	Operating Transfers In	
5906	Pledged Revenue Transfer In	
5908	Maintenance Tax Notes Transfer In	
5910	Fund Balance Transfer In	
	<i>Transfers Out</i>	
5924	Operating Transfers Out	
5926	Revenue Bond Transfer Out	
5928	Maintenance Tax Note Transfer Out	
5930	Fund Balance Transfers Out	
Salaries & Wages		Expenditure
	<i>Salaries & Wages-Faculty</i>	
6004	Faculty-Full-Time Instruction	
6005	Faculty-Market Adjustments	
6006	Faculty-Dept Coordinator	
6007	Faculty-Dept Chair	
6008	Faculty-Part-Time Instruction	
6012	Faculty-Continuing Education	
6016	Faculty-Overloads	
6020	Faculty-Summer	
6024	Faculty-Substitute Pay	
6026	Faculty-Proctors	
6028	Faculty-Curriculum Stipend	
	<i>Salaries & Wages-Professional</i>	
6102	Professional-Full Time	
6106	Professional-Part-Time	
6110	Professional-Tutors	
6114	Professional - Administrative	
	<i>Salaries & Wages-Non-Exempt Staff</i>	
6202	Non-Exempt Staff-Full Time	
6206	Non-Exempt Staff - Part Time	
6210	Non-Exempt Staff - Proctors	
6212	Venue Stipend	
	<i>Salaries & Wages-Student Workers</i>	
6302	Federal Work-Study Students	
6306	State Work-Study Students	
6310	VC Work-Study Students	



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Account	Account Description	Account Type
6314	Student Assistants	
6318	Student Tutors	
	<i>Salaries & Wages-Supplemental</i>	
6402	Supplemental Salaries & Wages	
Employee Benefits		
	<i>Employee Benefits-Local</i>	
6904	VC-Social Security Match	
6905	VC-Social Security for Admin Staff	
6908	VC-Medicare Match	
6909	VC-Medicare for Admin Staff	
6912	VC-Health Insurance-Active Staff	
6913	VC-Health Insurance for Admin Staff	
6914	VC-Health Insurance-Active Opt Out	
6916	VC-Health Insurance-Retirees	
6918	VC-ERS Service Fee	
6920	VC-Health Ins-Appropriated Retirees	
6922	VC-Health Ins-One-Time Adjustment	
6935	VC-TRS for Administrative Staff	
6936	VC-TRS Proportionality	
6937	VC-TRS GASB 68 Adjustment	
6938	VC-New EE Match	
6939	VC-New EE Match	
6940	VC-ORP Contribution	
6941	VC-ORP Additional Contribution	
6943	VC - ORP for Administrative Staff	
6943U	VC-ULD ORP Contribution	
6944	VC-Auto Allowance	
6948	VC-Expense Allowance	
6950	VC-Cell Phone Stipend	
6951	VC - Cell Phone for Admin Staff	
6952	VC-Hazardous Duty Stipend	
6956	VC-Workman's Compensation Insurance	
6960	VC-Unemployment Compensation	
6964	VC-VC Pays	
6965	VC - VC Pays for Admin Staff	
6969	VC - Allocation of Health Insurance	
	<i>Employee Benefits-State</i>	
6972	Health Insurance-State Portion	
6974	State-Ins-Appropriated Retirees	
6976	TRS-State Portion	
6977	TRS-State GASB 68 Adjustment	



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6980	ORP Contribution-State Portion	
Allocations/Departmental Charges		
	<i>Allocations</i>	
7004	Data Programming Allocation	
7008	Technology Services Allocation	
7012	Copier Rental Allocation	
7016	Custodial Allocation	
7020	Utilities Allocation	
	<i>Departmental Charges</i>	
7052	Central Stores	
7056	Media Services - Internal Sources	
7060	Postage - Internal Sources	
7064	Printing - Internal Sources	
Professional & Contracted Services		
7102	Contract Services	
7104	Contract Services - Subawards	
7106	Electrical Contracting	
7110	Equipment Service	
7114	Purchased Instruction	
7118	Purchased Instruction-CE Contract	
7122	Repairs & Maintenance	
7126	Software Maintenance	
7152	Liability Insurance	
7154	Property Insurance	
Legal & Professional Fees		
7162	Audit Fees	
7164	Legal Fees	
7166	Tax Appraisal & Collection Fees	
7168	Licensing Fees	
Library Expenditures		
7172	Audio Visual Programs	
7174	Binding	
7176	Book Monographs	
7178	Preservation of Materials	
7179	Serial Publications	
7180	Electronic Subscriptions	
Advertising & Public Relations		
7184	Advertising	
7186	Marketing	
7188	Public Relations	



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Account	Account Description	Account Type
Rental Expenditures		
7192	Facilities Rental	
7194	Equipment Rental	
Supplies		
7202	AC Filters	
7206	Computer Software	
7210	Heating & Air Conditioning Supplies	
7214	Supplies	
7218	Vehicle Supplies & Repairs	
Training & Conference Fees		
7222	Conference Fees	
7226	Professional Development	
Travel		
7252	Travel	
7254	Educator Travel	
7256	Travel - Other	
Utilities		
7302	Electricity	
7304	Natural Gas	
7306	Water	
7308	Waste Disposal	
Other Operating Expenditures		
7352	Bank / Merchant Fees	
7354	Career Guidance	
7356	Child Care Expenditures	
7358	Convocation	
7360	Curriculum Materials	
7362	Transportation Awards	
7364	Disabled Student Expenditures	
7366	Educator Substitute Pay	
7368	Election Expenditures	
7372	Electronic Subscriptions	
7376	Employee Physicals	
7380	Honoraria	
7384	Institutional Memberships	
7388	Materials for Productions	
7392	Media Services - External Sources	
7394	Mini-Grants	
7396	Postage & Shipping - External	
7400	Printing - External Sources	



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Account	Account Description	Account Type
7412	Reference Materials	
7416	Royalties	
7420	Special Populations Services	
7424	Student Expenditures	
7426	Indirect Costs (Grants)	
7428	Student Senate	
7430	Technical Training	
7432	Telephone	
7436	Testing Expenditures	
7440	Tuition	
7441	AEL Training Costs	
7442	Course Administration	
7443	Textbooks & Course Materials	
7444	AHEC-Other Expenditures	
7448	Uncollectible Accounts	
7450	VN Graduation	
7452	ADN Graduation	
Financial Aid Disbursements		
7502	FA - Scholarship Disbursements	
7506	FA - Loan Disbursements	
	<i>FA - TPEG Disbursements</i>	
75081	TPEG - Resident	
75082	TPEG - Non-Resident	
75083	TPEG - Continuing Education	
75084	TPEG - Dual Credit	
75085	TPEG - Special	
Auxiliary Enterprise Expenditures		
	<i>Book Store</i>	
7604	Textbooks-New	
7606	Bookstore - E-book / Materials	
7608	Textbooks-Used	
7612	Textbooks-Student	
7614	Supplies for Resale	
7616	Commissions-UHV	
7618	Returned Freight	
	<i>Food Services</i>	
7622	Purchases	
7624	Subway-Franchise Fees	
7626	Subway-Advertising Fees	
	<i>Other Auxiliary Expenditures</i>	
7650	Club Account Transfers	



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7652	Licensing Fees	
Capital Outlay		
8003	Building Purchase	
8004	Architect & Engineering Fees	
8006	Consulting Services	
8008	Contractor Services	
8010	Other Expenditures	
8012	Licenses & Permits	
8022	Computer & Technology Hardware	
8024	Equipment < \$5,000 Unit Cost	
8026	Equipment >= \$5,000 Unit Cost	
Depreciation & Amortization		
	<i>Depreciation Expense</i>	
8104	Depreciation-Ground Improvements	
8106	Depreciation-Building Improvements	
8108	Depreciation-Furniture & Fixtures	
8110	Depreciation-Library Volumes	
Debt Service Expenditures		
9002	Principal Payments	
9004	Interest Payments	
9006	Fiscal Charges	
9008	Bond Issuance Costs	