



VICTORIA COLLEGE

Est. 1925

Active Accounts Listing March 6, 2015

Account	Account Description	Account Type
1004	Cash-Pooled Cash	Asset
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	
1082	Restricted Cash-Rev Bond Construct	
1084	Restricted Cash-Debt Service Fund	
1086	Restricted - 2013 Bond Construction	
1092	Cash on Hand	
1094	Cash on Hand-Buy Back	
1096	Cash on Hand-Refunds	
1102	TexPool-Pooled Investment Account	
1104	CDs-Orig Maturity 90D or Less	
1152	TexPool - 2013 Bond Construction	
1154	TexPool - Debt Service Fund	
1206	Securities	
1212	Mark-To-Market Adjustment	
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	
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	

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Account	Account Description	Account Type
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	
1332	A/R-Bookstore	
1336	A/R-Rentals	
1337	A/R-Returned Checks (Non Student)	
1338	A/R-Other	
1342	Due From Federal Government	
1344	Due From State	
1346	Due From Other Local Government	
1368	Payroll Advances Receivable	
1369	Board - Insurance Premiums Rec	
1402	Taxes Receivable	
1404	Reserve for Uncollectible Taxes	
1502	Due From VC Foundation	
1602	Prepaid Rent	
1604	Prepaid Expenses	
1610	Unamortized Bond Issuance Costs	
1652	Inventory-Central Stores	
1654	Inventory-Book Store	
1657	The Cove	
1658	Subway	
1659	Cafe Espresso	
1660	The Grind	
1662	Inventory - Welder Center	
1704	Land	
1706	Construction in Progress	
1712	Ground Improvements	
1714	Building Improvements	
1716	Furniture & Fixtures	
1718	Library Volumes	
1722	Accum Depr-Ground Improvements	
1724	Accum Depr-Building Improvements	
1726	Accum Depr-Furniture & Fixtures	
1728	Accum Depr-Library Volumes	
1900	Due From Other Funds	
2012	Accounts Payable	Liability
2013	JPMorgan Chase Payable	
2014	Retainage Payable	

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Account	Account Description	Account Type
2015	Sales Tax Payable	
2015-W	Sales Tax Payable-Welder Center	
2016	Gift Cards Outstanding	
2017	Payable-Museum of the Coastal Bend	
2018	Student Loans Payable	
2019	Due to Collection Agency	
2020	Miscellaneous Payables	
2024	WCPA-Due to Clients	
2027	Federal Income Tax W/H	
2028	FICA - Social Security	
2029	FICA - Medicare	
2030	State Income Tax Withholding	
2032	Life Insurance Tax-\$50K+ Policies	
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	
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	
2051	Dental Insurance - Aetna	
2052	Dental Insurance - State	
2053	Dental Insurance - Discount Plan	
2056	Health Care Reimbursement	
2057	Dependent Day Care Reimbursement	
2061	ORP - ING Aetna	
2062	ORP - American Funds	
2063	ORP - Fidelity Investments	
2064	ORP - AIG/VALIC	
2065	ORP - Americ/Great Southern Life	
2066	ORP - Jackson National Life	
2069	ORP - Prudential	
2070	ORB - RS Group(QUADS Trust)	
2071	ORP - TIAA-CREF	
2072	ORP - USAA	

Active Accounts Listing

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Account	Account Description	Account Type
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)	
2086	Chapter 13 Garnishments	
2087	Child Support Garnishments	
2088	Other Garnishments	
20881	IRS Levy	
20882	State Levy	
20883	Student Loans	
20884	Miscellaneous Garnishments	
2091	United Way Contributions	
2092	Museum of the Coastal Bend	
2093	Faculty Scholarships	
2094	VC Foundation	
2099	Miscellaneous Deductions	
2106	Accrued Payroll	
2202	Due to Student Groups	
2204	Due to Others	
2206	Student Loan Passthrough	
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	
2602	Accrued Compensated Absences	
2604	Accrued Sick Leave Payable	
2606	Accrued Vacation Payable	
2702	Deferred Revenue - Misc	
2712	Scholarships	
2782	Federal Grants	
2784	State Grants	
2786	Local Grants	
2830	Gifts & Grants-Other	
2854	Tuition	
2856	Adult Ed/Vocational Ed Tuition	

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Account	Account Description	Account Type
2858	Police Academy Tuition	
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	
2952	Undistributed Receipts	
2954	Contract Clearing	
2958	Installment Clearing	
2960	Refund Clearing	
2964	Payroll Clearing	
2966	Loan Return Clearing	
2980	Payroll Suspense Account	
3015	Budgeted Expenditure Control	Control
3016	Prior Yr Budgeted Expenditure Ctl	
3020	Revenue Control	
3035	Reserve for Encumbrances	
3045	Reserve for Reservations	
3060	Budgeted Change to Net Assets	
4602	Fund Balance	Fund Balance
4604	Net Invested in Capital Assets	
4702	Restricted Fund Balance	
5006	Tuition-In District	Revenue
5010	Tuition-Out of County	
5014	Tuition-Non-Resident	
5018	Tuition-Waivers & Exemptions	
5022	Tuition-Workforce Education (CE)	
5024	Tuition-Contract/Customized (CE)	
5026	Tuition-Customized Grant (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)	
5062	Tuition-Non-State Funded CE	
5072	Tuition-Summer Camp	

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Account	Account Description	Account Type
5092	TPEG Set Aside	
5102	Fee-General Fee	
5106	Fee-Course Fee	
5110	Fee-Lab Fee	
5114	Fee-Liability Insurance	
5118	Fee-Out of County	
5122	Fee-Distance Education Fee	
5126	Fee-Student Services Fee	
5130	Fee-Technology Fee	
5202	Federal Grant Revenue	
5304	State Appropriations	
5308	State Insurance	
5312	State ORP Contribution	
5316	State TRS Contribution	
5320	Dramatic Enrollment Funding	
5352	Police LEOSE Allocation	
5356	State Grant Revenue	
5402	Taxes-M & O	
5406	Taxes-I & S	
5502	Private Gifts & Grants	
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 Cntr	
5516	Gifts & Grants - Welder Center	
5526	Scholarship Revenue	
5528	External Loan Proceeds	
5602	Book Store	
5604	Book Store-New Textbooks	
5606	Book Store-New Textbook Rentals	
5607	Book Store-Textbook Rental Defaults	
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	

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Account	Account Description	Account Type
5628	Taxable Sales	
5632	Non-Taxable Sales	
5636	Non-Taxable Catering	
5640	Sales Tax Discount	
5642	Concessions	
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	
5702	Investment Income	
5704	Interest	
5708	Mark-To-Market Adjustment	
5712	Premium Amortization	
5716	Discount Accretion	
5718	Gain/Loss on Investments	
5720	Bond Proceeds	
5722	Proceeds - Sale of Bonds	
5732	Cultural Council Travel Series	
5736	Fee-Collection Fee	
5740	Fee-Installment Fee	
5744	Fee-Exam Fee (Credit Courses)	
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	

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Account	Account Description	Account Type
5790	VC-UHV MOU	
5792	Lifelong Learning Membership Fees	
5794	Paper Cut - Student Printing	
5796	VC-VISD MOU	
5802	Rental-Gymnasium	
5804	Rental-Center Rentals	
5806	Rental-Museum of the Coastal Bend	
5810	Rental-University of Houston	
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	
5862	Proceeds-Sale of Capital Assets	
5866	Recycling Income	
5870	Restitution Income	
5904	Operating Transfers In	
5906	Pledged Revenue Transfer In	
5908	Maintenance Tax Notes Transfer In	
5910	Fund Balance Transfer In	
5926	Revenue Bond Transfer Out	
5928	Maintenance Tax Note Transfer Out	
5930	Fund Balance Transfers Out	
6002	Salaries & Wages-Faculty	Expenditures
6004	Faculty-Full-Time Instruction	
6005	Faculty-Market Adjustments	
6006	Faculty-Dept Coordinator	
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	
6102	Professional-Full Time	
6106	Professional-Part-Time	
6110	Professional-Tutors	

Active Accounts Listing
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Account	Account Description	Account Type
6114	Professional - Administrative	
6202	Non-Exempt Staff-Full Time	
6206	Non-Exempt Staff - Part Time	
6210	Non-Exempt Staff - Proctors	
6302	Federal Work-Study Students	
6306	State Work-Study Students	
6310	VC Work-Study Students	
6314	Student Assistants	
6318	Student Tutors	
6402	Supplemental Salaries & Wages	
6902	Employee Benefits-Local	
6904	VC-Social Security Match	
6908	VC-Medicare Match	
6912	VC-Health Insurance-Active 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	
6936	VC-TRS Proportionality	
6938	VC-New EE Match	
6939	VC-New EE Match	
6940	VC-ORP Contribution	
6944	VC-Auto Allowance	
6948	VC-Expense Allowance	
6950	VC-Cell Phone Stipend	
6952	VC-Hazardous Duty Stipend	
6956	VC-Workman's Compensation Insurance	
6960	VC-Unemployment Compensation	
6964	VC-VC Pays	
6969	VC - Allocation of Heath Insurance	
6970	Employee Benefits-State	
6972	Health Insurance-State Portion	
6974	State-Ins-Appropriated Retirees	
6976	TRS-State Portion	
6980	ORP Contribution-State Portion	
7004	Data Programming Allocation	
7008	Technology Services Allocation	
7012	Copier Rental Allocation	
7016	Custodial Allocation	
7020	Utilities Allocation	
7052	Central Stores	

Active Accounts Listing
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Account	Account Description	Account Type
7056	Media Services - Internal Sources	
7060	Postage - Internal Sources	
7064	Printing - Internal Sources	
7102	Contract Services	
7106	Electrical Contracting	
7110	Equipment Service	
7114	Purchased Instruction	
7118	Purchased Instruction-CE Contract	
7122	Repairs & Maintenance	
7126	Software Maintenance	
7150	Insurance	
7152	Liability Insurance	
7154	Property Insurance	
7162	Audit Fees	
7164	Legal Fees	
7166	Tax Appraisal & Collection Fees	
7172	Audio Visual Programs	
7174	Binding	
7176	Book Monographs	
7178	Preservation of Materials	
7179	Serial Publications	
7180	Electronic Subscriptions	
7184	Advertising	
7186	Marketing	
7188	Public Relations	
7192	Facilities Rental	
7194	Equipment Rental	
7202	AC Filters	
7206	Computer Software	
7210	Heating & Air Conditioning Supplies	
7214	Supplies	
7218	Vehicle Supplies & Repairs	
7222	Conference Fees	
7226	Professional Development	
7252	Travel	
7254	Educator Travel	
7256	Travel - Other	
7302	Electricity	
7304	Natural Gas	
7306	Water	
7308	Waste Disposal	
7352	Bank / Merchant Fees	

Active Accounts Listing
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Account	Account Description	Account Type
7354	Career Guidance	
7356	Child Care Expenditures	
7360	Curriculum Materials	
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	
7412	Reference Materials	
7416	Royalties	
7420	Special Populations Services	
7424	Student Expenditures	
7428	Student Senate	
7430	Technical Training	
7432	Telephone	
7436	Testing Expenditures	
7440	Tuition	
7442	Course Administration	
7444	AHEC-Other Expenditures	
7448	Uncollectible Accounts	
7450	VN Graduation	
7452	ADN Graduation	
7502	FA - Scholarship Disbursements	
7506	FA - Loan Disbursements	
7508	FA - TPEG Disbursements	
75081	TPEG - Resident	
75082	TPEG - Non-Resident	
75083	TPEG - Continuing Education	
75084	TPEG - Dual Credit	
75085	TPEG - Special	
7602	Book Store	
7604	Textbooks-New	
7608	Textbooks-Used	
7612	Textbooks-Student	
7614	Supplies for Resale	

Active Accounts Listing
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Account	Account Description	Account Type
7616	Commissions-UHV	
7618	Returned Freight	
7620	Food Services	
7622	Purchases	
7624	Subway-Franchise Fees	
7626	Subway-Advertising Fees	
7650	Club Account Transfers	
7652	Licensing Fees	
8000	Capital Outlay	
8002	Capital Projects	
8003	Building Purchase	
8004	Architect & Engineering Fees	
8006	Consulting Services	
8008	Contractor Services	
8010	Other Expenditures	
8020	Other Capital Purchases	
8022	Computer & Technology Hardware	
8024	Equipment < \$5,000 Unit Cost	
8026	Equipment >= \$5,000 Unit Cost	
8104	Depreciation-Ground Improvements	
8106	Depreciation-Building Improvements	
8108	Depreciation-Furniture & Fixtures	
8110	Depreciation-Library Volumes	
9002	Principal Payments	
9004	Interest Payments	
9006	Fiscal Charges	
9008	Bond Issuance Costs	