

Chart of Accounts Segment Code Reference

Navarro College

May 9, 2023

Segment Structure

1 Fund Type - **2** Fund - **3** Cost Center - **4** Account - **5** Activity - **6** Classification - **7** Location - **8** Future Use
000 - 00000 - 0000 - 0000 - 00000 - 000 - 00 - 0000

1 Fund Type

100	Educational and General
110	Debt Service
120	Plant Fund
130	Auxiliary
140	Agency
150	Scholarship
160	NDSL
170	Educational Opportunity Grants
180	Work Study
190	Grants
200	Payroll
DBT	Total Debt Service
RST	Total Restricted
SCH	Total Scholarships
UR0	Total Unrestricted - L1
UR1	Total Unrestricted - L2

2 Fund

00000 Unrestricted
00001 Restricted
40010 Athletics
40020 Cheerleading
40030 Football
40040 Baseball
40050 Basketball
40060 Volleyball
40070 Softball
40080 Soccer
40090 Cosmetology
40100 Welding
40110 PTA Club Midlothian
40120 ADN Nursing
40130 AG Tech Club
40140 Computer Club
40150 Student Assistance Fund
40160 Alpha Omega - Art
40170 Choir
40180 Drama Club
40190 ABE / GED
40200 NJCAA Region XIV
40210 LVN Nursing Club
40220 PHI Theta Kappa
40230 Piano Account
40240 Veterans Club
40250 TJCSGA Region III
40260 S O T A
40270 Support/Paraprofession Sc
40280 Student Government Assn
40290 Small Business Develop Ctr
40300 Varsity Soccer Club
40310 TAU BETA SIGMA NAT'L OfC(Band)
40320 SBDC Impact
40330 Housing Camp Security Deposit
40340 Dorm Deposits
40350 Agency Loan
40360 Bulldog Life Activities
40370 Transit
40380 Internet Deposits
40390 Contingency
40400 Video Yearbook
40410 Dance Club/Steppers
40420 SEC Usage
40430 Dawg Squad
40440 Forensic League
40450 Alumni
40460 NCIA L.Timmerman

40470 Bell /Clock Tower
40480 Disaster Relief Fund
40490 Educator's Conference
40500 International Justice Mission
40510 Athletic Training Fundraising
40520 Foundation Special
40530 Alpha/Sigma/Delta/Beta
40540 Biology Club
40550 Criminal Justice Club
40560 Chemistry Club
40570 Business Club
40580 Ebony Club
40590 Fellowship Christian Athletes
40600 Hardware Store Management
40610 History Club
40620 Karate Club
40630 Legal Assistant Association
40640 LEO Club
40650 MLT Club
40660 Math Club
40670 Micronesian Islanders Club
40680 NC Ability Awareness Club
40690 Quepasa
40700 Resident Advisor (RA Club)
40710 SPAN
40720 Teachers of Tomorrow
40730 ACE Fellowship Match
40740 Appropriations
53101 Athletic Scholarship
53121 Fine Arts Chair Scholarship
53124 Brooklyn Isom Trust
53135 Johnston (Geraldine) Ptk
53157 Pannill (Margaret) Ptk
53175 MLK
53188 Waldrop (Tom) AG Scholarship
53189 John Deere/Houston Livestock
53210 Caston (M.C. and Mattie)
53213 Dockum Memorial Scholarship
53215 Duncan Health Scholarship
53218 Geneva Duncan Davis Schol.
53219 Gelene Duncan Simpson Schol.
53221 NC Foundation Scholarship
53222 Gillen (Bill) Scholarship
53224 Gillen (Drew) Scholarship
53225 Third Party Scholarship
53226 Gooch Scholarship
53228 Hardware Management
53230 Hastings Trust
53232 Houston Livestock Show & Rodeo
53238 Kent
53241 James Cade Matthews Trust

53242 Lottie Jones Mansfield Sch.
 53243 Minnie Maffett Scholarship
 53244 Mccammon (Perry) Scholarship
 53245 Mcafee Daniel Achievement Sch
 53248 Nucor Scholarship
 53255 Section 529 Ppd Tuition Plans
 53260 Roberts (John) Scholarship
 53262 Rosenberg (Ivan & Adele)
 53270 Silverberg (Jay & Daisy)
 53276 Smith (Monte) Scholarship
 53280 Sneed (Keith) Memorial
 53284 Stephenson (Jim) Scholarship
 53285 Student Support Services Sch
 53286 Tarrer (Blanche) Scholarship
 53288 Terry (Blanche) Scholarship
 53290 Wolens Art Scholarship
 53294 Worsham (James) Memorial
 53300 NC Discretionary
 53302 NC Administrators Scholarship
 53306 BOS Scholarship
 53326 Hofstetter (Bessie) Trust
 53360 Geer-Teog
 53361 Geer-Emergency Ed Grant
 53366 25% Match of SEOG by TPEG
 53372 TEOG
 53374 State Scholarship (In)
 53375 State Scholarship - C E
 53376 25% Match-State Scholarship-CWS
 53378 State Scholarship (Out)
 53379 Texas Tomorrow Program
 53383 Texas Promise
 53900 Scholarship Reserve Fund
 54000 Short Term Loans - Supported
 54100 Unsupported Loans
 60000 Student Loan Proceeds
 61000 Student Loan Awards
 71000 Pell
 71001 SEOG
 79032 Higher Education Centers
 90020 Cares Act
 90021 Cares Act-Institutional Funds
 90022 Cares Act-SIP
 90030 Crrsa-Institutional Portion
 90031 CRRSA Student Emergency Aid
 90032 CRRSA-Strengthening Institutions
 90040 ARP-ARP-Strengthening Institutions
 90041 ARP-Institutional Portion
 90042 ARP-Student Portion
 91100 THECB Reporting Modernization Grant
 91101 THECB Report Moderization Grant

92000 Trio - SSS
 92300 CP - Leadership - Ecourse
 92400 CP - Sched A
 92500 CP Sch D Contracts
 92600 CP - Sched C
 92700 CP Sched F
 92800 CP Sched B
 92900 CP - Admin
 93000 THECB-Nurse Innovation
 93101 AEFLA Fed
 93201 AEFLA TANF
 93301 AEFLA El Civics
 93401 AEL State
 93600 SBDC Federal
 93620 SBDC Federal Cares Act
 93700 SBDC State
 93800 SBDC Local
 93910 NSPR-Regular
 93912 NSRP-Over 70
 94100 TWC SDF-COVID 19
 94117 TWC Owens Corning
 94221 TWC - Interpreting Service
 94400 TWC Apprenticeship
 94401 TWC Apprenticeship 0421ATG003
 95101 AEFLA ROF DEV
 95103 DOE-UNT Dallas Reskilling
 95301 AEFLA FED IET
 95401 AEL CIVICS IET
 95502 AEFLA Combined
 95545 TRUE Grant
 95546 TRUE 2 Grant - TX Reskilling and Upskilling
 95547 TRUE Grant: Dallas College Consortium
 95548 Jobs and Education for Texans (JET) Grant
 95601 AEFLA WKFC Integ Initiative
 96400 USDA RUS-DLT
 97000 Consortium America Advisors
 97001 JFF-Google It
 97002 TEXAS Pioneer Grant
 97008 Midlothian Economic Grant
 97028 Texas Emergency Aid Grant
 97029 Nav. Comm. Found. Bulldoglife
 97030 Foundation-Personnel Reimbursement
 97031 Foundation Grant
 97032 Higher Education Centers
 97033 THECB Texas Completion Repayment Grant
 97034 GEER Accelerating Credentials of Purpose and Value Grant
 A0000 Unrestricted Total
 A1000 Unrestricted Total - L1
 B0000 Restricted Total
 B1000 Restricted Total - L1
 C0000 Agency Total

C1000 Agency Total - L1
D0000 Scholarships Total
D1000 Scholarships Total - L1
E0000 Loan Funds Total
E1000 Loan Funds Total - L1
F0000 Opportunity Grant Funds Total
F1000 Opportunity Grant Funds Total - L1
G0000 Grants Total
G1000 Federal Grants Total
G2000 State Grants Total
G3000 Local Grants Total
TOTAL Navarro Fund Total

3 Cost Center

0000	General Department
1001	Student Income Without Continuing Ed
1002	Student Income-Continuing Ed Only
1003	State Funds-Appropriations from LBB
1004	Local Tax Appropriations
1005	Other Local Income
1006	Sales and Services of Educational Activities
1010	Board Of Trustees
1020	District President
1030	Resource Development
1040	Executive Director Foundation
1050	Business Services
1060	VP Finance And Admin
1070	Human Resources
1080	VP Human Resources
1200	Registrar
1210	Student Recruiting
1215	Mobile Go Center
1220	Marketing
1230	International
1240	Public Information
1250	Counseling Services
1260	Academic Success & Retention
1270	Tutoring Services
1280	Tea(M)2 Qep
1290	Call Center
1300	VP Student Services
1310	Student Financial Aid
1320	Student Activities
1330	Diversity, Equity, & Inclusion
1340	Intramurals
1500	Bulldog Health Center
1505	Bulldog Life
1510	General Institutional
1515	General Institutional Fiscal
1520	Professional Development
1525	Institutional Support
1530	Media Integration Services
1535	Information Technology
1540	Info Tech - New Initiatives
1545	Public Safety
1550	Institutional Research
1555	VP Enrollment Mgmt/Inst Effect
1560	Academic Support/Testing
1565	Disability Support Services
1570	Federal Grants and Contracts
1580	State Grants and Contracts
1590	Local Grants and Contracts
1990	Unallocated Benefits

2010 Planetarium
 2020 Events
 2030 Museum
 2040 Libraries
 3010 Biological Sciences
 3020 Physical Sciences
 3030 Physical Science - Chemistry
 3035 Environmental Science/Geology
 3040 Letters - Speech
 3050 Education
 3060 Engineering
 3070 Letters - English/Phil
 3080 Philosophy
 3090 English Language Institute
 3100 Foreign Language
 3110 Mathematics
 3120 Kinesiology
 3130 Psychology
 3140 Sociology
 3150 Orientation
 3160 Social Sciences
 3170 Government
 3180 Economics
 3190 Fine/Applied Arts - Art
 3200 Fine Applied Arts - Ins. Music
 3210 Fine/Applied Arts-Vocal Music
 3220 Fine Applied Arts - Drama
 3230 Math - Pass Program
 3240 Pass Program
 3510 Ag-Tech - Diesel Mech.
 3520 Welding
 3530 Continuing Prof Educ - CE
 3540 Cosmetology
 3550 Management
 3560 Management - CE
 3570 Office Occupations - Acctg
 3580 Office Occupations - Clerical
 3590 Office Occupations-Legal Asst.
 3600 Hospitality Management
 3610 Business Data Processing
 3620 Business Data Proc. - CE
 3630 Industrial Maintenance - CE
 3640 Child Dev/Homemaking
 3650 Oil And Gas Technology
 3660 Associate Degree Nursing
 3665 Bachelor of Science Nursing
 3670 Medical Lab Technology
 3680 Medical Lab Tech - CE
 3690 Massage Therapy
 3700 Occupational Therapy
 3710 Physical Therapy

3720 Mental Health
 3730 Mental Health - CE
 3740 Other Health Occupations - CE
 3750 Emergency Medical-Paramedic
 3760 Emergency Medical (Emt) - CE
 3770 Licensed Vocational Nursing
 3780
 3790
 3800 Industrial Maintenance Tech
 3810 Criminal Justice
 3820 Criminal Justice - CE
 3825 Police Academy-CE
 3830 Fire Protection Tech
 3840 Fire Protection Tech - CE
 3850 Workforce Training - CE
 4010 Vp Academics
 4020 Sascoc Liaison
 4030 Dean Online Studies
 4040 Waxahachie Administration
 4050 Midlothian Administration
 4060 Academic Administration
 4070 Dean Humanities/Fine Arts
 4080 Dean Sciences/Kinesiology
 4090 Continuing Education Administration
 4100 Business Technology Administration
 4110 Dean - Business/Technology
 4120 Dean - Health Professions
 4130 Community Services
 4140 Dual Credit Administration
 6010 Renovations/Improvements
 6020 Physical Plant-General Services
 6030 Physical Plant - Building Maintenance
 6040 Phys. Plant - Custodial Services
 6050 Phys Plant - Grounds Maintenance
 6060 Physical Plant - Utilities
 7010 Management & Development
 7015 Athletics-General
 7020 Athletic Training Center
 7030 Baseball - Men
 7040 Softball - Women
 7050 Basketball - Men
 7060 Marching Band
 7070 Cheerleading
 7080 Football
 7090 E-Sports
 7100 Soccer
 7110 Volleyball
 7120 College Bookstore
 7130 Gift Shop
 7140 Dining Services
 7150 Beautique

7160 Student Housing
 7170 Student Housing - Maintenance
 7180 Housing - Plant Operations
 7190 Student Activities-Auxiliary
 7200 Athletic Director
 8010 Transfers
 8020 Appropriations
 8030 Contingency
 8040 Lease-City Midlothian
 8050 Debt Service - I&S
 8055 Plant Fund
 8060 Scholarship Fund
 8065 Agency Fund
 9999 Default Employee Expenses
 A000 General Administration
 A100 General Administration - L1
 B000 Student Services
 B100 Student Services - L1
 C000 General Institutional
 C100 General Institutional - L1
 CA00 Instructional Discipline
 CA01 Agriculture
 CA02 Architecture and Precision Production Trades
 CA03 Biology, Physical Sciences, and Science Technologies
 CA04 Business management, Marketing and Administrative Services
 CA06 Communications
 CA07 Computer and Information Sciences
 CA08 Construction Trades
 CA09 Consumer and Homemaking Education
 CA10 Engineering
 CA11 Engineering Related
 CA12 English Language, Literature, Philosophy, Humanities, and Interdisciplinary
 CA13 Foreign Languages
 CA14 Health Occupations – Dental Assisting, Medical Lab, and Associate Degree Nursing
 CA16 Health Occupations – Other
 CA18 Health Occupations – Vocational Nursing
 CA19 Mathematics
 CA21 Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers
 CA22 Mechanics and Repairers -Electronics
 CA23 Physical Education and Fitness
 CA24 Protective Services and Public Administration
 CA25 Psychology, Social Sciences, and History
 CA26 Visual and Performing Arts
 CA28 Math Developmental Education
 CA29 Reading/Writing Developmental Education
 CB00 Academic Support
 CB01 Academic Support
 CC00 Auxiliary

CC01 Auxiliary - L1
 CD00 Grants and Contracts
 CD01 Grants and Contracts - L1
 CE00 Institutional Support
 CE01 Institutional Support - L1
 CF00 Non Operating Revenue / Expense
 CF01 Non Operating Revenue / Expense - L1
 CG00 Operations / Maintenance
 CG01 Operations / Maintenance - L1
 CH00 Public Service
 CH01 Public Service - L1
 CI00 Student Services
 CI01 Student Services - L1
 CJ00 General
 CJ01 General - L1
 D000 Other Activities
 D100 Other Activity - L1
 E000 Degree Programs
 E100 Academic Degrees
 E200 Career Degrees
 F000 Instructional Administration
 F100 Instructional Administration - L1
 G000 Plant Maintenance
 G100 Plant Maintenance - L1
 H000 Auxilliary
 H100 Auxilliary - L1
 I000 Refunds & Transfers
 I100 Refunds & Transfers - L1
 J000 General Revenue
 J100 General Revenue - L1
 TOEX Total Expenses
 TORV Total Revenue
 TOTA Navarro Total Cost Center

4 Account

1100 Cash In Bank
 1105 Investments
 1110 Cash In Bank - Depository
 1114 Cash In Bank - W/C
 1115 Cash In Bank Other - Transit
 1120 Stale Dated Checks
 1125 Petty Cash - Change Fund
 1126 Cash Clearing Long and Short
 1130 Suspense
 1135 Cash Direct Loans
 1140 AP Clearing
 1145 Corporate Card Clearing Account
 1200 Receivable from E&G

1205 Receivable from RI&S
 1210 Receivable from Plant
 1300 A/R Federal
 1305 A/R Student Emergency Aid
 1310 A/R State
 1313 Staff Receivables
 1315 A/R - Accrued Interest
 1320 A/R Taxes
 1321 Allowance for Uncollectible Taxes
 1325 A/R Other
 1330 A/R Students
 1335 Sponsor Receivables
 1338 Allowance for Doubtful Accounts
 1340 Third Party Receivables
 1345 Departmental Receivables
 1350 A/R - Room And Board
 1355 A/R State Payroll Transfers
 1356 A/R-NC Foundation
 1400 Inventory-Bookstore
 1401 Inventory-Deli
 1402 Inventory-Cafeteria
 1403 Inventory-Gift Shop
 1800 Prepaid Items
 1805 Prepaid - Postage
 1810 Prepaid - Navarro Dinero
 1811 Prepaid 1st Year Experience – Orientation
 1815 Gift Certificate - College St
 1816 Gift Certificates-Gift Shop
 1820 Prepaid - Toll Tags
 1900 Buildings
 1901 Land
 1902 Leasehold Improvements
 1903 Collections
 1905 Equipment
 1906 Right to Use Lease Assets
 1910 Improvements And Landscaping
 1915 Library Books
 1920 Construction In Progress
 1930 Deferred Outflows - Pensions
 1940 Deferred Outflows - Opeb
 1950 Asset Clearing
 1951 CIP clearing account
 1952 Lease clearing account
 1953 Proceeds of sale clearing
 1954 Cost of removal clearing
 2000 Accounts Payable
 2005 Bond Interest Payable
 2010 Sales Tax Pay.-College Store
 2011 Sales Tax Payable-Deli
 2012 Sales Tax Payable-Dining Services
 2013 Sales Tax Payable Beautique

2014 Sales Tax Payable Gift Shop
 2015 VA-33-Debt Repayment
 2019 Retainage Payable
 2020 A/P - Fica
 2025 A/P - Medicare
 2030 A/P Federal Withholding
 2035 A/P - Insurance
 2040 A/P - Child Support
 2041 Spousal Support
 2045 A/P - Credit Union
 2050 A/P-NC Retirement
 2051 A/P-ORP
 2052 A/P-TSA
 2055 A/P - N.C. Foundation
 2058 A/R Federal - Beatique
 2060 A/P United Way
 2065 A/P TRS & TRS Fee
 2070 A/P-Navarro College Reimb.
 2075 A/P - Taxable Unpaid Benefits
 2079 Housing Deposits-Outsiders
 2080 A/P - Comp Time
 2081 A/P - Comp Time - Current
 2085 A/P-Sick Leave Accrual
 2086 A/P-Sick Leave Accrual - Current
 2090 A/P - Vacation Accrual
 2091 Salary Accrual Payable
 2092 A/P - Vacation Accrual - Current
 2095 Workers Comp Liability
 2100 Net Pension Liability
 2105 Net OPEB Liability
 2106 Net Opeb Liability - Current
 2200 Accumulated Dep - Buildings
 2205 Accumulated Dep - Equipment
 2210 Accumulated Dep - Improvements
 2211 Accumulated Dep/Amort - Right to Use Leased Asset
 2215 Accumulated Dep - Library Books
 2216 Accumulated Amortization
 2220 Deferred Gain - 2012 Refunding
 2225 Deferred Charge 14 Lease Refundg
 2230 Deferred Outflows - Pensions
 2235 Deferred Inflows - Pensions
 2240 Deferred Outflows - Opeb
 2245 Deferred Inflows - OPEB
 2300 A/P Other
 2305 Accounts Payable - Students
 2310 Receipt Accrual
 2400 Def Rev - Tuition And Fees
 2405 Prepaid Tuition
 2410 Deferred Rev - Other
 2411 Deferred Revenue-Gift Certificates-Gift Shop

2415 Deferred Rev - Room
 2420 Deferred Rev - Board
 2425 Deferred Revenue-Taxes
 2600 A/P Garnishment - Federal
 2800 Bonds Payable
 2801 Bonds Payable - Current
 2805 Capital Leasing
 2810 Midlothian Lease/Purchase
 2811 Midlothian Lease/Purchase - Current
 2815 Forgivable Loan - Midlothian
 2820 Unamortized Bond Premium - 12
 2860 Leases Payable
 2861 Lease Payable - Current
 2900 Due To/From E&G
 2905 Due To/From Ri&S
 2910 Due To/From Plant
 2911 Accum Amort - RTU Leased Assets
 2915 Due To/From Aux
 2920 Due To/From Agy
 2925 Due To/From Schol
 2930 Due To/From Loan
 2935 Due To/From Eog
 2940 Due To/From Cws
 2945 Due To/From Payroll
 2950 Due To/From Grants
 2955 Due from NC Foundation
 2997 Due To/From Colleague Student Financials
 2998 Due To/From Oracle Conversion
 2999 Encumbrance Clearing
 3000 Fund Balance
 3005 Net Investment In Plant
 3010 Designated Fund Balance
 3011 10% Reserve Designated Board
 4000 State Appr - Academic
 4005 State Appr - Insurance
 4010 State Match - Orp
 4015 Trs On Behalf
 4020 Ers On Behalf
 4105 Tuition-In District & Minimum
 4110 Tuition - Out Of District
 4115 Tuition - Out State/Foreign
 4120 CE Fundable Revenue
 4121 CE - Workforce Training
 4125 CE Non-Fundable Revenue
 4130 Pass Through Other - Revenue
 4135 Memberships - Cook Education
 4140 Fee - Institutional Testing
 4145 Fee - Foreign Application
 4146 Fee-International Student Courier Income
 4150 Fee- Honors

4155 Fee - Vehicle Registration
 4160 Fee - Private Instruction
 4165 Fee - Technology Access
 4170 Fee - Out Of District
 4175 Fee - Ota Kit
 4180 Fee - Lab
 4185 Fee - Internet Courses
 4190 Fee - NSR Late Fee
 4195 Fee - Matriculation
 4205 Fee - Allied Health Programs
 4206 Fee-Clinical Travel Nursing
 4207 Miscellaneous Continuing Ed Fee
 4210 Fee - Building Use
 4300 Grant Revenue
 4400 Lease
 4405 Lease
 4440 Fine
 4445 Fine
 4501 Ad Valorem Taxes
 4504 Ad Valorem Taxes Delinquent
 4506 Adv-Penalty&Interest
 4507 Adv-Rendition/Othertax
 4514 Appro - Revenue I & S
 4518 Appro - Agency Fund
 4520 Appro - Auxiliary Fund
 4522 Appro - Ed & Gen Fund
 4523 Appro - Bldg Use Fee
 4524 Appropriation-Plant Fund
 4526 Appro - Prior Year
 4535 Donation
 4552 Cost Reimbursement
 4655 Discounts
 4700 Ticket Sales
 4705 Other Income
 4710 Surplus Property
 4715 Return Check Fee
 4720 Interest Income
 4725 Fines
 4730 Transcripts
 4735 Rental
 4740 Financial Aid Administration
 4745 Indirect Costs
 4750 Program Services
 4755 Pass Through Insurance - Revenue
 4760 N C Retirement Mgt Fee
 4765 Pass Through Software/Testing - Revenue
 4770 Pass Though Kits/Equipment - Revenue
 4771 Pass Through Taxable Items
 4800 Vending
 4805 Book Sales
 4810 Supplies

4815 Institutional Sales
4820 Supplies - Non Taxable
4825 Book Sales - Used
4830 Books - Non Taxable
4835 Banquet - Taxable
4840 Banquet - Non-Taxable
4845 Meal Plan - Non Taxable
4850 Meal Plan - Taxable
4855 Cafeteria Sales
4856 Revenue Account
4860 Shipping Fees
4865 Room Rental
4870 Damage Income
4875 Relinquished Property Deposits
4880 Background Check Fee
4885 Softgoods
4886 Revenue Account
4890 Electronic Sales
4895 Commissions
4900 Deli Sales
4901 Deli Sales-Bookstore
4905 Deli Sales - Non Taxable
4910 Book Sales Used Non Taxable
4915 Softgoods Nontaxable
4920 Nightly Rentals - TJJD
4925 Prop/Liab Ins Claims Recovery
4926 Club Receipts
4927 Student Loan Proceeds
4928 Federal Allocations
4931 Designated/Restricted Scholarship Income
4933 Unrestricted Scholarship Income
4996 Pay To Principal
5000 Faculty - Full Time
5005 Faculty - Overload
5010 Faculty - Part Time
5015 Prof - Full Time
5020 Paraprof - Full Time
5025 Prof - Part Time
5030 Staff-Full Time
5035 Supp Staff - O/T
5040 Faculty Overtime
5045 International
5050 Supp - Part Time
5055 Stipends
5060 PT - Tutors/Disability Srvcs
5065 Sick Leave
5070 Vacation
5075 College Work Study
5080 Grant Work Study
5085 Reimbursed Payroll
5090 Federal Share - Regular

5095 Student Loan Award
5100 Telephone - Stipend
5105 Travel-P/R Contracts
5130 Pass through Other - Expense
5135 Pass Through Insurance - Expense
5140 Pass Through Software/Testing - Expense
5145 Pass Through Kits/Equipment - Expense
5184 Awards Paid
5200 Fuel And Oil
5205 Food Purchases
5210 Ammunition
5215 Advocacy
5220 Supplies Instructional
5225 Supplies Office
5226 Supplies-Grant Controlled
5230 Program Services Costs
5235 Supplies - Resale
5240 Textbooks/Training Materials
5245 Postage
5246 International Postage
5247 Mascot
5250 Advertising
5253 NC Foundation Grant Awards
5255 Student Photo Ids
5260 Software
5265 Software Maintenance
5270 Apply Online
5275 Printing
5280 Subscription
5281 Subscription-DYNIX
5285 Uniforms
5300 Softgoods - Resale
5305 Admission Materials
5310 Electronics - Resale
5315 Books - Resale
5320 Brochures/Newsletters
5325 Books - Refunds
5330 Refunds
5335 Advisory Committees
5336 Employee Functions/Awards
5339 Inventory Contra Account
5340 Advertising-Radio
5345 Advertising-Other
5346 Branding/Image/Affinity
5350 Books (Used) - Resale
5355 Catalogue
5359 College Development
5360 Memberships/Dues
5365 Memberships-Institutional
5370 Post Season Competition
5375 Property Taxes

5380 Refund Disbursements
5385 Bank Charge-Mc/Visa
5390 Bank Charge-Fees
5395 Bad Debt Expense
5400 Administrative Indirect Costs
5402 Fines, Fees & Penalties
5405 Travel-Non-Overnight
5408 Staff Development
5410 Childcare
5415 Taxable Travel / Meals
5420 Docent Activities
5425 Meals
5430 Reserve - Designated
5435 Staff Meals
5440 Election Expense
5445 Travel-Overnight Staff Development
5450 Tax Office Services
5455 Travel-Recruiting
5460 Tif Tax Fund
5461 Travel - Student Taxable
5465 Travel-Student
5466 Student Government
5467 Student Activities
5470 Freight
5475 Travel-Overnight Other
5480 Grant Match
5485 Registration
5490 Insurance
5495 Medical
5496 Medical
5500 Utilities-Waste
5501 Utilities-Electricity
5502 Utilities-Natural Gas
5503 Utilities-Water/Sewer
5504 Internet
5505 Deferred Maintenance
5510 Telephone
5515 Repairs
5520 Lease/Purchase - Equipment
5524 Maintenance Service Agreement
5525 Maintenance Service Agreement
5530 Maintenance-Copiers
5535 Maintenance-Other
5540 Maintenance-Equipment
5545 Maintenance-Hvac
5550 Maintenance - Elec/Lighting
5555 Maintenance- Interior Finishes
5556 Master Plan
5557 Athletics -Field Renovations
5560 Regalia - Graduation
5565 Maintenance-Vehicles

5570 Testing
 5575 Accreditation/Licensure
 5580 Interpreting Services
 5585 Sacs Accreditation
 5590 Student Survey
 5591 Alumni Outreach
 5595 Drug Testing
 5600 Construction
 5605 Contract Services
 5610 Contract Services - Consultants
 5611 Digistar Service
 5615 Contract - Training
 5620 Background Checks
 5625 State Course Hosting Fees
 5630 Rental - Facilities
 5635 Rental - Program
 5640 Programs
 5641 Events-College
 5650 Exemptions
 5655 Discounts
 5660 Waivers
 5700 Scholarship - Tuition & Fees
 5705 Scholarship - Housing
 5710 Scholarship - Books
 5715 Scholarship - Other Charges
 5720 Scholarship-Airfare
 5800 Building Use
 5805 Transfers - Tpeg
 5809 Transfer Auxiliary Special
 5810 Transfer-Uncollectible Reserve
 5815 Appropriations - Athletic
 5820 Appropriations-Stud.Activities
 5825 Appropriations To Plant Fund
 5900 Principal
 5905 Interest
 5910 Loss On Disposal Of Asset
 5911 Issuance Cost
 5912 Land Purchase
 5926 Club Expenses
 5931 Restricted Scholarship Expense
 5932 Unrestricted Scholarship-Expense
 5934 Institutional Scholarships
 5935 Distinguished Scholarship
 5940 Graduate Scholarship
 5945 Initial-State
 5946 Renewal-State
 5992 Contingency-Reimbursement of Expense (ROE)
 5995 Contingency - Comp Payoff
 5996 Paid to Principal-Club Accounts
 5997 Contingency-Salary & Benefits
 5998 Contingency-Lost Revenue

5999 Contingency
6000 Equipment ;5,000
6001 Equipment ;5000
6005 Campus Alert System
6010 Books
6015 Uniforms
7000 Ben-Emp Retirement
7005 Ben-NSE Dep Health Ins
7010 Ben-NSE Emp Health
7015 Ben-NSE Retiree Ins
7020 Ben-Medicare Tax Match
7025 Ben-ORP Match
7030 Ben - TRS Care Retirees
7035 Ben-Social Sec Tax Match
7040 Ben-Unemp Comp Ins
7045 Ben-Workers Comp Ins
7050 Ben-Nse State Ret Match
7055 Ben-Orp Differential
7060 Ben - TRS 1St 90 Days
7065 Ben - TRS NSE 1St 90 Days
7070 Ben Trs Surcharge Retirees
7075 Ben-Educ. Reimbursement
7080 Ins Active State El.
7085 Ins Retiree State El.
7090 Orp Employer (NC) Share
7095 Trs Employer (NC) Share
7100 Pension Expense - Gasb 68
7105 OPEB Expense - Gasb 75
8900 Building Depreciation Expense
8910 Equipment Depreciation
8911 Amort Exp - Right To Use Leased Assets
8915 Improvement Depreciation
8925 Library Book Depreciation
8926 Amortization Expense
8990 Gain on Fixed Assets
8995 Loss on Fixed Assets
9999 Default Employee Expenses
A000 Assets - Total
A100 Cash Equivalents - Total
A110 Cash Equivalents - Total - L2
A111 Cash Equivalents - Total - L1
A130 Accounts Receivable, net - Total
A131 Accounts Receivable Net - L1
A140 Prepaid Items - Total
A141 Prepaid Items - Total L1
A160 Inventory - Total
A161 Inventory - Total - L1
A200 Accounts Receivable Net
A210 Accounts Receivable Net - L2
A211 Accounts Receivable Net - L1
A220 Capital Assets, net - Total

A221 Capital Assets, net - Total - L1
A300 Inventory - Total
A310 Inventory - Total - L2
A311 Inventory - Total - L1
A400 Bond Costs - Total
A410 Bond Costs - Total - L2
A411 Bond Costs - Total - L1
A500 Equipment - Total
A510 Equipment - Total - L2
A511 Equipment - Total - L1
A600 Investment / Prepaid Items - Total
A610 Investment / Prepaid Items - Total - L2
A611 Investment / Prepaid Items - Total - L1
A700 Fixed Assets - Total
A710 Fixed Assets - Total - L2
A711 Fixed Assets - Total - L1
AA00 Assets - Total
AB00 Current Assets - Total
AB10 Cash Equivalents - Total
AB11 Cash Equivalents - Total - L1
AB30 Accounts Receivable, net - Total
AB31 Accounts Receivable Net - L1
AB40 Prepaid Items - Total
AB41 Prepaid Items - Total L1
AB60 Inventory - Total
AB61 Inventory - Total - L1
ABSO Natural Account - Absolute control for Budget
AC00 Noncurrent Assets - Total
AC20 Capital Assets, net - Total
AC21 Capital Assets, net - Total - L1
B000 Liability - Total
B100 Accounts Payable - Total
B110 Accounts Payable - Total - L2
B111 Accounts Payable - Total - L1
B200 Depreciation - Amortization - Total
B210 Depreciation - Amortization - Total - L2
B211 Depreciation - Amortization - Total - L1
B300 Student Liability - Total
B310 Student Liability - Total - L2
B311 Student Liability - Total - L1
B400 Deferred Revenue - Total
B410 Deferred Revenue - Total - L2
B411 Deferred Revenue - Total - L1
B500 Payables / Garnishments Total
B510 Payables / Garnishments Total - L2
B511 Payables / Garnishments Total - L1
B600 Due To/From - Total
B610 Due To/From - Total - L2
B611 Due To/From - Total - L1
B700 Payable to Other Funds - Total
B710 Payable to Other Funds - Total - L2

B711 Payable to Other Funds - Total - L1
 BA00 Deferred Outflow of Resources - Total
 BB00 Deferred Charges on refunding - Total
 BB10 Deferred Charges on Refunding - Total L1
 BB11 Deferred Charges on Refunding - Total L2
 BC00 Deferred Outflows related to Pensions -Total
 BC10 Deferred Outflows related to Pensions - Total L1
 BC11 Deferred Outflows related to Pensions - Total L2
 BD00 Deferred Outflows relating to OPEB - Total
 BD10 Deferred Outflows related to OPEB - Total L1
 BD11 Deferred Outflows related to OPEB - Total L2
 C000 Fund Balance - Total
 C100 Balance of Funds - Total
 C110 Balance of Funds - Total - L2
 C111 Balance of Funds - Total - L1
 C120 Accrued Liabilities - Total
 C121 Accrued Liabilities - Total L1
 C130 Funds Held for Others - Total
 C131 Funds Held for Others - Total L1
 C140 Unearned Revenue - Total
 C141 Unearned Revenue - Total L1
 C150 Accrued Compensated Absences - Current - Total
 C151 Accrued Compensated Absences - Current - Total L1
 C160 Leases Payable - Current - Total
 C161 Leases Payable - Current - Total - L1
 C170 Notes Payable - Current - Total
 C171 Notes Payable - Current - Total L1
 C180 Net OPEB Liability - Current - Total
 C181 Net OPEB Liability - Current - Total L1
 C190 Bonds Payable - Current - Total
 C191 Bonds Payable - Current - Total L1
 C200 Noncurrent Liabilities - Total
 C210 Accrued Compensated Balances - Total
 C211 Accrued Compensated Balances - Total L1
 C220 Accrued Claims and Judgments - Total
 C221 Accrued Claims and Judgments - Total L1
 C230 Leases Payable - Total
 C231 Leases Payable - Total L1
 C240 Loan Payable - Total
 C241 Loan Payable - Total L1
 C250 Notes Payable - Total
 C251 Notes Payable - Total L1
 C260 Net Pension Liability - Total
 C261 Net Pension Liability - Total L1
 C270 Net OPEB Liability - Total
 C271 Net OPEB Liability - Total L1
 C280 Bonds Payable - Total
 C281 Bonds Payable - Total L1
 C290 Payable to Other Funds - Total
 C291 Payable to Other Funds - Total - L1
 CA00 Liability - Total

CB00 Current Liabilities - Total
 CB10 Accounts Payable - Total
 CB11 Accounts Payable - Total - L1
 CB20 Accrued Liabilities - Total
 CB21 Accrued Liabilities - Total L1
 CB30 Funds Held for Others - Total
 CB31 Funds Held for Others - Total L1
 CB40 Unearned Revenue - Total
 CB41 Unearned Revenue - Total L1
 CB50 Accrued Compensated Absences - Current - Total
 CB51 Accrued Compensated Absences - Current - Total L1
 CB60 Leases Payable - Current - Total
 CB61 Leases Payable - Current - Total - L1
 CB70 Notes Payable - Current - Total
 CB71 Notes Payable - Current - Total L1
 CB80 Net OPEB Liability - Current - Total
 CB81 Net OPEB Liability - Current - Total L1
 CB90 Bonds Payable - Current - Total
 CB91 Bonds Payable - Current - Total L1
 CC00 Noncurrent Liabilities - Total
 CC10 Accrued Compensated Balances - Total
 CC11 Accrued Compensated Balances - Total L1
 CC20 Accrued Claims and Judgments - Total
 CC21 Accrued Claims and Judgments - Total L1
 CC30 Leases Payable - Total
 CC3B Leases Payable - Total L1
 CC40 Loan Payable - Total
 CC4B Loan Payable - Total L1
 CC50 Notes Payable - Total
 CC5B Notes Payable - Total L1
 CC60 Net Pension Liability - Total
 CC6B Net Pension Liability - Total L1
 CC70 Net OPEB Liability - Total
 CC71 Net OPEB Liability - Total L1
 CC80 Bonds Payable - Total
 CC81 Bonds Payable - Total L1
 CC90 Payable to Other Funds - Total
 CC91 Payable to Other Funds - Total - L1
 D000 Revenue Total
 D100 State Funds Total
 D110 State Funds Total - L2
 D111 State Funds Total - L1
 D120 Deferred Inflows - Pensions - Total
 D121 Deferred Inflows - Pensions - total L1
 D130 Deferred Inflows - OPEB - Total
 D131 Deferred Inflows - OPEB - Total L1
 D200 Federal Funds
 D210 Due To/From - Total - L2
 D211 Due To/From - Total - L1
 D300 Tuition, Fees and Exemptions - Total
 D310 Tuition - Total

D311 Tuition - Total - L1
 D320 Fees - Total
 D321 Fees - Total - L1
 D330 Exemptions, Discounts and Waivers Total
 D335 Exemptions Totals
 D337 Discounts Total
 D340 Waivers Total
 D400 Leases
 D410 Leases - L2
 D411 Leases - L1
 D500 Tax Revenue
 D510 Tax Revenue - L2
 D511 Tax Revenue - L1
 D550 Total Appropriations
 D560 Total Appropriations-L1
 D561 Total Appropriations-L2
 D600 Contract - Total
 D610 Contract - Total - L2
 D611 Contract - Total - L1
 D700 Other Revenue - Total
 D710 Other Revenue - Total - L2
 D711 Other Revenue - Total - L1
 D800 BookStore Revenues - Total
 D810 BookStore Revenues - Total - L2
 D811 BookStore Revenues - Total - L1
 D900 Taxes Total
 D910 Taxes Total - L2
 D911 Taxes Total - L1
 DA00 Deferred Inflows of Resources
 DB00 Deferred Inflows of Resources - Total
 DB10 Deferred Inflows Related to Leases - Total
 DB11 Deferred Inflows Related to Leases - Total L1
 DB20 Deferred Inflows - Pensions - Total
 DB21 Deferred Inflows - Pensions - total L1
 DB30 Deferred Inflows - OPEB - Total
 DB31 Deferred Inflows - OPEB - Total L1
 DC00 Due To/From - Total
 DC10 Due To/From - Total - L2
 DC11 Due To/From - Total - L1
 E000 Expenditures - Total
 E100 Net Investment in Capital Assets - Total
 E110 Salaries Faculty
 E115 Salaries Faculty
 E119 Salaries Faculty
 E120 Supplies - Total
 E125 Supplies - Total - L2
 E129 Supplies - Total - L1
 E130 Other Departmental Operating Expense
 E135 Other Departmental Operating Expense - L2
 E139 Other Departmental Operating Expense - L1
 E140 Travel - Total

E145 Travel - Total - L2
 E149 Travel - Total - L1
 E150 Utilities - Total
 E155 Utilities - Total - L2
 E159 Utilities - Total - L1
 E160 Student Activities - Total
 E165 Student Activities - Total - L2
 E169 Student Activities - Total - L1
 E170 Cost of Goods Sold - Total
 E175 Scholarships - Total - L2
 E179 Scholarships - Total - L1
 E180 Scholarships - Total
 E185 Transfers - Total - L2
 E189 Transfers - Total - L1
 E190 Transfers - Total
 E191 Contingency - Total - L2
 E192 Contingency - Total - L1
 E200 Salary Increment - Total
 E210 Salary Increment - Total - L2
 E211 Salary Increment - Total - L1
 E300 LRC Supplies - Total
 E310 LRC Supplies - Total - L2
 E311 LRC Supplies - Total - L1
 E400 Staff Benefits - Total
 E410 Staff Benefits - Total - L2
 E411 Staff Benefits - Total - L1
 E500 Depreciation - Total
 E510 Depreciation - Total - L2
 E511 Depreciation - Total - L1
 EA00 Fund Balance - Total
 EB00 Net Investment in Capital Assets - Total
 EB10 Net Investment in Capital Assets - Total - L1
 ED00 Unrestricted Fund Balance - Total
 ED10 Unrestricted Fund Balance - Total L1
 F000 R Total
 F100 Total State Appropriations
 F110 State Funds Total - L2
 F111 State Funds Total - L1
 F300 Tuition, Fees and Exemptions - Total
 F310 Tuition - Total
 F311 Tuition - Total - L1
 F320 Fees - Total
 F321 Fees - Total - L1
 F330 Exemptions, Discounts and Waivers Total
 F335 Exemptions Totals
 F337 Discounts Total
 F340 Waivers Total
 F500 Total Local Tax R
 F510 Tax R - L2
 F511 Tax R - L1
 F600 Total Appropriations

F610 Total Appropriations-L1
F611 Total Appropriations-L2
F620 Grant R - Total
F621 Grant R - Total L1
F700 Other R - Total
F710 Other R - Total - L2
F711 Other R - Total - L1
F800 Auxillary Rs - Total
F810 Auxillary Rs - Total - L2
F811 Auxillary Rs - Total - L1
F900 Total Student Financial Aid
F910 Total Student Financial Aid - L2
F911 Total Student Financial Aid - L1
FA00 Revenue Total
FB00 Total State Appropriations
FB10 State Funds Total - L2
FB11 State Funds Total - L1
FD00 Tuition, Fees and Exemptions - Total
FD10 Tuition - Total
FD11 Tuition - Total - L1
FD20 Fees - Total
FD21 Fees - Total - L1
FD30 Exemptions, Discounts and Waivers Total
FD35 Exemptions Totals
FD37 Discounts Total
FD40 Waivers Total
FF00 Total Local Tax Revenue
FF10 Tax Revenue - L2
FF11 Tax Revenue - L1
FG00 Total Appropriations
FG20 Total Appropriations-L1
FG21 Total Appropriations-L2
FG30 Grant Revenue - Total
FG31 Grant Revenue - Total L1
FH00 Other Revenue - Total
FH10 Other Revenue - Total - L2
FH11 Other Revenue - Total - L1
FI00 Auxillary Revenues - Total
FI10 Auxillary Revenues - Total - L2
FI11 Auxillary Revenues - Total - L1
FJ00 Total Student Financial Aid
FJ10 Total Student Financial Aid - L2
FJ11 Total Student Financial Aid - L1
G000 Expenditures - Total
G100 Salaries
G110 Salaries - L2
G111 Salaries - L1
G200 Supplies - Total
G210 Supplies - Total - L2
G211 Supplies - Total - L1
G300 Other Departmental Operating E

G310 Other Departmental Operating E - L2
G311 Other Departmental Operating E - L1
G400 Master Plan
G410 Travel - Total
G411 Travel - Total - L2
G500 Travel - Total - L1
G510 Utilities - Total
G511 Utilities - Total - L2
G600 Utilities - Total - L1
G610 Student Activities - Total
G611 Student Activities - Total - L2
G700 Student Activities - Total - L1
G710 Scholarships - Total
G711 Scholarships - Total - L2
G800 Scholarships - Total - L1
G810 Transfers - Total
G811 Transfers - Total - L2
G900 Transfers - Total - L1
G910 Salary Debt Service - Total
G911 Salary Debt Service - Total - L2
GA00 Expenditures - Total
GA10 Equipment - Total
GA11 Equipment - Total - L2
GB00 Equipment - Total - L1
GB10 Staff Benefits - Total
GB11 Staff Benefits - Total - L2
GC00 Staff Benefits - Total - L1
GC10 Depreciation - Total
GC11 Depreciation - Total - L2
GD00 Other Departmental Operating Expense
GD10 Other Departmental Operating Expense - L2
GD11 Other Departmental Operating Expense - L1
GE00 Travel - Total
GE10 Travel - Total - L2
GE11 Travel - Total - L1
GF00 Utilities - Total
GF10 Utilities - Total - L2
GF11 Utilities - Total - L1
GG00 Student Activities - Total
GG10 Student Activities - Total - L2
GG11 Student Activities - Total - L1
GH00 Scholarships - Total
GH10 Scholarships - Total - L2
GH11 Scholarships - Total - L1
GI00 Transfers - Total
GI10 Transfers - Total - L2
GI11 Transfers - Total - L1
GJ00 Salary Debt Service - Total
GJ10 Salary Debt Service - Total - L2
GJ11 Salary Debt Service - Total - L1
GK00 Equipment - Total

GK10 Equipment - Total - L2
GK11 Equipment - Total - L1
GL00 Staff Benefits - Total
GL10 Staff Benefits - Total - L2
GL11 Staff Benefits - Total - L1
GM00 Depreciation - Total
GM10 Depreciation - Total - L2
GM11 Depreciation - Total - L1
T000 Navarro Trial Balance

5 Accounting Scenario

Plan Plan

6 Activity

00000	No Activity
10010	Year 1
10020	Year 2
10030	Year 3
10040	Year 4
10049	2020
10050	2021
10051	2022
10052	2023
10053	2024
10054	2025
10055	2026
10056	2027
10057	2028
10058	2029
10059	2030
10060	NC Revenue Bonds - 2006
10070	NC Revenue Bonds - 2007
10080	NC Revenue Bonds - 2009
10090	NC Revenue Bonds - 2012
10091	NC Revenue Bond Refunding - 2022
10100	Drane Hall Renovation
10105	Waller Renovation
10110	Gibson Hall Renovation
10120	Residence Hall Renovations
10130	Computer Science Bldg Remodel
10140	Bain Center
10150	Waxahachie Campus Renovation
10160	GASB
10170	Gigaman Bandwidth Project
10180	Events - Clean Up
10190	Events-Intl Student Day
10200	Events-Bulldog Bash
10210	Events-Homecoming
10220	Events-Musical
10230	Events-Drama
10240	Events-Graduation
10250	Events-Ex Students Homecoming
10260	Events - Top Dawg
10270	Events - Special
10280	Student Government
10290	Special Programs
10300	Exhibit Development
10310	College Development
10320	Image Enhancement
10330	Movie Night
10335	Cafeteria
10336	Deli
10337	Catering

10340 Student License/Exam Fee
10350 Student Permits
10360 NC Welding-NCCER
10370 Welding -NC OSHA

7 Classification

000	Balance Sheet
050	Operating Revenues
051	Non Operating Revenues
055	Tuition and Fees Revenue
060	Gifts - Operating
065	Sales and Services of Educational Activities
070	Auxilliary Revenue
075	Other Operating Revenues
100	Face to Face Instruction
105	Dual Credit Face to Face Instruction
110	Internet Instruction
115	Dual Credit Internet
120	Hybrid Instruction
125	Dual Credit Hybrid
150	Public Service
200	Academic Support
250	Student Services
300	Operation and maintenance of plant
350	Institutional Support
400	Scholarships and Fellowships
450	Agency
500	Student Loans
550	Federal Grants & Contracts Non Operating
600	Direct student Loans TBD
625	Plant Fund
650	Non Operating Expense
800	Auxiliary Services
850	Depreciation
900	Transfers
910	State Appropriations
920	Ad Valorem Taxes
930	Federal Grants and Contracts
940	State Grants and Contracts
950	Local Grants and Contracts
960	Investment Income
970	Gifts - Nonoperating
980	Interest on Capital-related debt
A00	Total Classification
B00	Instruction - Total
B10	Non Dual Credit
B20	Dual Credit
C00	Public Service Total
C10	Public Service Total - L1
D00	Academic Support Total
D10	Academic Support Total - L1
E00	Student Services Total
E10	Student Services Total - L1
F00	Operation and maintenance of plant Total
F10	Operation and Maintenance of Plant Total - L1

G00 Institutional Support Total
G10 Institutional Support Total - L1
H00 Scholarships and Fellowships Total
H10 Scholarships and Fellowships Total - L1
I00 Auxiliary Services Total
I10 Auxiliary Services Total - L1
J00 Transfers Total
J10 Transfers Total - L1
K00 Operating Revenue Total
K10 Operating Revenue Total L1
L00 Non-Operating Revenue Total
L10 Non-Operating Revenue Total L1

8 Location

10	Corsicana
20	Waxahachie
30	Mexia
40	Midlothian

9 Future Use

0000 Future Use