

COA	Account Type	Title	Predecessor	Internal
C		10 Assets		10
C		11 Cash and Cash Equivalents	10	10
C		12 Investments	10	10
C		13 Accounts Receivable	10	10
C		15 Inventory	10	10
C		16 Prepaid Items	10	10
C		17 Plant and Equipment	10	10
C		18 Other Assets	10	10
C		20 Liabilities		20
C		21 Accounts Payable	20	20
C		24 Accrued Liabilites	20	20
C		25 Deferred Income	20	20
C		26 Bonds Payable	20	20
C		29 Other Liabilities	20	20
C		30 Control Accounts		30
C		31 Control Accounts	30	30
C		40 Net Assets		40
C		41 Net Assets	40	40
C		50 Revenue		50
C		51 State Appropriations	50	50
C		52 Contracts and Grants	50	50
C		53 Tuition and Fees	50	50
C		54 Ad Valorem Taxes	50	50
C		56 Investment Interest	50	50
C		57 Sales and Services - Ed Activ	50	50
C		58 Sales and Services - Auxiliary	50	50
C		59 Other Revenues	50	50
C		60 Personnel Costs		60
C		61 Salaries and Wages	60	60
C		64 Benefits	60	60
C		70 Expenditures		70
C		71 Contractual Services	70	70
C		72 Participation - TIFs	70	70
C		73 Supplies	70	70
C		74 Travel	70	70
C		75 Other Operating Expenses	70	70
C		76 Utilities	70	70
C		77 Capital Outlay	70	70
C		78 Non-Capital Outlay	70	70
C		79 Debt Service	70	70
C	7A	Financial Aid	70	70
C	7D	Depreciation Expense	70	70
C	7R	Reserves	70	70
C		80 Transfers and Change in Fund Bal		80
C		81 Transfers In	80	80
C		82 Transfers Out	80	80
C		83 Changes in Fund Balance	80	80
C		90 Fund Additions		90
C		91 Fund Additions	90	90
C		95 Fund Deductions		95
C		96 Fund Deductions	95	95

Extract from FTVATYP