Changes Since February 2020 Revision

**Account Codes Added**

61215  Faculty Winter Session  
Payments to faculty for teaching winter session. A group position number (more than one person may be paid from the same position) is needed for payroll.

77786  Subaward Red Clay State Park  
77787  Subaward University of the South  
77788  Subaward Townsend Cultural Center  
77789  Subaward Auburn University  
77790  Subaward University of Kentucky  
77791  Subaward University of Mississippi  
77792  Subaward African American Heritage Society  
77793  Subaward University of Maryland  
77794  Heritage Foundation Williamson Cnty  
77795  Subaward University of Virginia  
77796  Subaward Pennsylvania State Univ  
77797  Marian University

**Account Codes Deleted**

73199  Individual Instate Dual Service  
73299  Out of State or Country Dual Service
Banner Account Code Definitions

Personal Services

Personal services include all compensation to which an individual is entitled for personal services rendered while an employee of the institution. An employee is an “individual who performs services subject to the will and control of an employer both as to what shall be done and how it shall be done. It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control both the method and the result of the services.” (IRS Circular E). Included as personal services are salaries, wages, and other payments for which personal services were or will be required.

61110 Executive & Administrative Salaries (Exempt)
Personal services for employees who primarily have executive and administrative responsibilities and whose positions require recognized professional achievement acquired by formal training or equivalent experience. This classification would be exempt employees under overtime provisions of the Fair Labor Standards Act. Examples would include the Vice Presidents, Deans, Associate Deans, and some Directors depending on pay grade. Each employee must have a unique position number.

61111 Executive & Administrative Salary Recovery
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61113 Temporary Budget Administrative
This account is only used for budget entries during the year which are not intended to permanently change the Executive & Administrative Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.

61118 Executive & Administrative Extra Compensation
Special payments to regular administrative employees who are assigned activities not directly related to their recognized duties. A group position number (more than one person may be paid from the same position) is needed for payroll.

61120 Executive & Administrative Longevity
Special payment made to administrative employees with three or more years of service.

61121 Executive & Administrative Bonus - State
One-time bonus mandated by the State. No position number is necessary.

61122 Executive & Administrative Bonus – MTSU
One-time bonus initiated by MTSU administration. No position number is necessary.

61125 Executive & Administrative VBO
Payments to Executive & Administrative employees participating in the Voluntary Buyout Program.

61160 Executive & Administrative Temporary Hourly
Temporary administrative employees paid on an hourly basis and not receiving benefits of regular part time or full time employees. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.
61190  Executive & Administrative Salary Allowances
Reimbursements to employees for cell phones, automobiles, moving allowances, and expense accounts.

61199  Executive & Administrative Salary Dual Service
Used only on Restricted Dual Service Agreements to post salary reimbursement.

61210  Faculty Salaries (Exempt)
Labor Standards Act to the extent they are engaged in direct teaching and who hold academic rank. Department heads and directors of instructional departments are included. Professional librarians who hold academic rank are included. Each employee must have a unique position number.

61211  Faculty Salary Recovery
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61212  Summer School
Payments to faculty for teaching summer school. A group position number (more than one person may be paid from the same position) is needed for payroll.

61213  Faculty Temporary Budget
This account is only used for budget entries during the year which are not intended to permanently change the Faculty Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.

61215  Faculty Winter Session
Payments to faculty for teaching winter session. A group position number (more than one person may be paid from the same position) is needed for payroll.

61218  Faculty Extra Compensation
Special payments to regular faculty who are assigned activities not directly related to their recognized duties. A group position number (more than one person may be paid from the same position) is needed for payroll.

61220  Academic Longevity
Special payment made to academic employees with three or more years of service.

61221  Faculty Bonus - State
One-time bonus mandated by the State. No position number is necessary.

61222  Faculty Bonus – MTSU
One-time bonus initiated by MTSU administration. No position number is necessary.

61225  Faculty VBO
Payments to Faculty employees participating in the Voluntary Buyout Program.

61235  Adjuncts Non-Teaching
Payments made to Non-Teaching academic employees who are paid a flat rate.

61240  Faculty Adjuncts
Temporary non-tenured faculty hired to work on a semester-to-semester basis. For the
fall semester they are paid from September – December. For the spring semester they are paid from February – May. A group position number (more than one person may be paid from the same position) is needed for payroll.

61245 Graduate Assistant Research / Teaching
Graduate students assigned in a support role to assist with research or teaching. A group position number (more than one person may be paid from the same position) is needed for payroll.

61260 Faculty Temporary Hourly
Temporary faculty paid on an hourly basis and not receiving benefits of regular part time or full time faculty. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.

61270 Faculty Post Retirees
A faculty member who has retired, but returns to teach part time. A group position number (more than one person may be paid from the same position) is needed for payroll.

61290 Academic Salaries Allowances
Reimbursements to employees for cell phones, automobiles, moving allowances, and expense accounts.

61299 Academic Salaries Dual Service
Used only on Restricted Dual Service Agreements to post salary reimbursement

61310 Clerical and Support Salaries (Non-exempt)
Personal services for employees who would be subject to overtime provisions of the Fair Labor Standards Act with the exception of students. This category generally includes secretarial, clerical, maintenance, and other supporting positions. Each employee must have a unique position number.

61311 Classified Salary Recovery
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61313 Temporary Budget Clerical Support
This account is only used for budget entries during the year which are not intended to permanently change the Clerical Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.

61315 Classified Overtime
The work week for full time employees is 37.5 hours. Any additional hours worked by clerical and support staff are considered overtime and should be reported on a separate time sheet from regular hours. No position number is necessary. Any hours worked over 37.5, but less than 40.0 during a week are considered regular overtime. Any hours worked over 40.0 in a week is considered premium overtime (time and one half).

61320 Clerical and Support Longevity
Special payment made to clerical and support employees with three or more years of service.
61321  Classified Bonus - State  
One-time bonus mandated by the State. No position number is necessary.

61322  Classified Bonus – MTSU  
One-time bonus initiated by MTSU administration. No position number is necessary.

61325  Classified VBO  
Payments to Clerical and Support employees participating in the Voluntary Buyout Program.

61330  Classified June Accrual  
Used to accrue classified staff compensation from June 16 – 30 each year for financial statement purposes. Used by Business Office only.

61360  Classified Temporary Hourly  
Temporary classified employees paid on an hourly basis and not receiving benefits of regular part time or full time employees. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.

61390  Clerical and Support Allowances  
Reimbursements to employees for cell phones, automobiles, moving allowances, and expense accounts.

61399  Clerical and Support Dual Service  
Used only on Restricted Dual Service Agreements to post salary reimbursement.

61410  Student Salaries and Wages  
Included in this category are employees who are under a “student employment” program. This includes undergraduate student assistants, floor counselors, resident advisors, registration assistants, and graduate students who are not graduate assistants.

61430  Student Tutors  
Included in this category are employees who are under a “student employment” program providing tutor instruction.

61610  Professional Support Salaries (Exempt)  
Personal services for employees Who primarily have professional responsibilities, and whose positions require recognized professional achievement acquired by formal training or equivalent experience. This classification includes non-academic personnel who are exempt from the provisions of the Federal Wage and Hour Law. Librarians, accountants, counselors, system analysts, and coaches are included in this category.

61611  Professional Support Salary Recovery  
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61613  Temporary Budget Professional Support  
This account is only used for budget entries during the year which are not intended to permanently change the Professional Support Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.
61618 Professional Support Extra Compensation
Special payments to regular professional support employees who are assigned activities not directly related to their recognized duties. A group position number (more than one person may be paid from the same position) is needed for payroll.

61619 Bowl Game Extra Compensation
Special payments to regular professional support employees per contract or with Presidential approval for employees without a contract. A group position number (more than one person may be paid from the same position) is needed for payroll.

61620 Professional Support Longevity
Special payment made to professional support employees with three or more years of service.

61621 Professional Support Bonus – State
One-time bonus mandated by the State. No position number is necessary.

61622 Professional Support Bonus – MTSU
One-time bonus initiated by MTSU administration. No position number is necessary.

61623 Professional Health Incentives
One-time bonus initiated by MTSU administration. No position number is necessary.

61625 Professional Support VBO
Payments to Professional Support employees participating in the Voluntary Buyout Program.

61630 Professional Support June Accrual
Used to accrue professional support compensation for work completed in June of each year but not yet paid out. Used by Business Office to accrue the expense for financial presentation only.

61645 Graduate Assistant Administrative
Graduate students assigned to work in an administrative office doing typical office duties. These graduate assistants are different from the Research / Teaching graduate assistants because their wages are taxable. A group position number (more than one person may be paid from the same position) is needed for payroll.

61655 Graduate Assistants Coaching
Graduate students assigned to coaching positions for Athletics.

61660 Professional Support Temporary Hourly
Temporary professional support employees paid on an hourly basis and not receiving benefits of regular part time or full time employees. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.

61661 Coaches Temporary Hourly
Temporary coaches paid on an hourly basis and not receiving benefits of regular part time or full time employees. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.

61690 Professional Support Allowances
Reimbursements to employees for cell phones, automobiles, moving allowances, and expense accounts.
61699  Professional Support  Dual Service
Used only on Restricted Dual Service Agreements to post salary reimbursement

Benefits

Expenses paid on behalf of a person in employment status and which provide some personal benefits to the employee.

62000  Employee Benefits Budget Pool
All benefits for employees are budgeted in a pool account. *Used for budget purposes only*. Actual charges are recorded in the account codes listed below.

62050  TCRS Hybrid Deferred Compensation
Retirement benefits paid to Empower TN for those employees hired after 7/1/2014 who participate in the State and Higher Education Employee Retirement Plan.

62090  TCRS Hybrid Defined Benefit
Retirement benefits paid to the Tennessee Consolidated Retirement System for those employees hired after 7/1/2014 who participate in the State and Higher Education Employee Retirement Plan.

62085  TCRS Hybrid Stabilization
Used to track the TCRS Hybrid Stabilization amount that is not allowable for reimbursement on Federal Grants.

62099  Hybrid Plan TCRS Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement for TCRS Hybrid Plan expenses.

62100  TCRS Legacy Contributions
Retirement benefits paid to the Tennessee Consolidated Retirement System.

62150  Pension Expense
For Business Office use only.

62199  TCRS Retirement Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62200  ORP Retirement
Retirement benefits paid to the Optional Retirement Plan (TIAA/CREF, VALIC, ING).

62210  401K Match
State law provides matching funds for the first $50 saved by an employee in a 401K account. This is the employer’s portion.

62250  Contributory ORP Retirement
Retirement benefits paid to the Optional Retirement Plan for those employees hired after 7/1/2014 who must contribute to their own retirement plan (TIAA-CREF, VALIC, ING).

62298  401K Match Dual Service
Used only on Restricted Dual Service Agreements to post matching funds for the first $50 saved by an employee in a 401K account. This is the employer’s portion.

62299  ORP Retirement Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement
62300 FICA–Employer’s Share
Employer share of FICA contributions.

62399 FICA Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62400 FICA Medicare–Employer’s Share
Employer share of FICA Medicare contributions.

62499 Medicare FICA Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62500 Group Health Insurance
Group health insurance premiums paid by the employer.

62520 Wellness Health Savings Plan
Wellness health savings premiums paid by the employer.

62510 Group Life Insurance
Group life insurance premiums paid by the employer.

62599 Group Insurance Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62600 Unemployment Compensation
Unemployment compensation claims paid by the employer for former employees.

62710 Employee Fee Waiver
Enrollment or registration fees paid or remitted on behalf of an employee, which is provided as an employment benefit to the employee.

62711 Staff Scholarships
Amounts provided to staff as scholarships.

62720 Employee Dependent Discount
Enrollment or registration fees paid or remitted on behalf of an employee’s dependent, which is provided as an employment benefit to the employee.

62780 Graduate Assistant Fee Waiver
Enrollment or registration fees waived on behalf of a graduate assistant, which is provided as an employment benefit to the graduate assistant.

62880 Compensated Absences
The value of annual leave that has been earned but is not used.

62920 Campus Recreation Center Usage
Fees paid on behalf of an employee for use of the campus recreation center facilities.

62940 Professional Privilege Tax
Value of professional privilege taxes paid on behalf of employees where job requires professional certification.

62950 Employee Expense Allowance
Monthly expense allowance allocation.
62960  **Immigration Expense Allowance Reimbursement**
Reimbursement of employment-related immigration expenses.

62980  **Postemployment Healthcare OPEB**
The value of post-employment benefits that employees will begin to receive at the start of retirement.

62985  **Postemployment Medicare OPEB**
The value of payments made by the State on behalf of the University for post-employment benefits related to Medicare.

62990  **Other Employee Benefits**
Other benefits provided by the employer to an employee.

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**Travel**

Includes transportation, meals, lodging, and related expenses reimbursed or paid by the institution for personnel in travel status. Each of the categories listed below are further classified as in-state, out-of-state, and out-of-country travel as noted by the three account codes associated with each category.

73000  **Travel Budget Pool**
All travel is budgeted in the pool account. *Used for budget purposes only.* Actual charges recorded in the account codes below.

73110  **Individual In-State**
Travel within the state of Tennessee by University employees for the proper execution of University business or the pursuit of educational and research objectives. Included are meal allowances, tickets for commercial carriers, taxi fares, motel and hotel accommodations, and rental charges for vehicles used in travel.

73199  **Individual In-state Dual Service**
Used only on Restricted Dual Service Agreements to post reimbursement

73210  **Individual Out-of-State**
Same as 73110 except includes travel out of Tennessee and within the United States.

73250  **Individual Out-of-Country**
Same as 73110 except the travel destination is outside the United States.

73299  **Out-of-State or Country Dual Service**
Used only on Restricted Dual Service Agreements to post reimbursement

73310  **Group/Team Travel In-State**
Includes travel expenses for athletic teams, bands, debate teams, and similar groups when traveling together within the state of Tennessee.

73410  **Teams and Groups Out-of-State**
Same as 73310 except includes travel out of Tennessee and within the United States.

73450  **Teams and Groups Out-of-Country**
Same as 73310 except the travel destination is outside the United States.
73510 Visitors In-State
Travel expenses for visitors or guests of the University who are not traveling as a result of being an employee, student, or participant under a grant or contract for the University, including prospective employees. The visitor’s or guest’s address is within the state of Tennessee.

73610 Visitors Out-of-State
Same as 73510 except the visitor’s or guest’s home address is outside the state of Tennessee but within the United States.

73650 Visitors Out-of-Country
Same as 73510 except the visitor’s or guest’s home address is outside the United States.

73750 In-State Moving Expense
Includes the actual cost of moving household goods and personal effects, including travel expenses directly associated with the movement of household goods and effects, and temporary storage of goods and effects for new employees moving within the state of Tennessee.

73760 Out-of-State Moving Expense
Includes the actual cost of moving household goods and personal effects, including travel expenses directly associated with the movement of household goods and effects, and temporary storage of goods and effects for new employees moving from outside the state of Tennessee.

73800 In-State Recruiting Expenses
Travel and entertainment expenses for prospective athletic scholarship recipients whose home address is within the state of Tennessee.

73810 Out-of-State Recruiting Expenses
Same as 73800 except the recipient’s home address is outside the state of Tennessee but within the United States.

73850 Out-of-Country Recruiting Expenses
Same as 73800 except the recipient’s home address is outside the United States.

73910 Pcard Travel
Travel expenses (registration and airline fees only) which have been charged to a university purchasing card.

73950 Contracted Services Travel – (Grants)
Travel expenses associated with contracted services required to be billed as consultant fees instead of travel by outside funding agencies.

73960 Participant Support Travel – (NSF Grants)
Travel expenses paid as participant support as required by outside funding agencies and excluded from indirect cost calculations.

Operating Expenses
Includes a variety of tangible items which, when applied to the use to which they are adapted, are consumed or, if not consumed, are of a small unit value and subject to loss.
74000 Operating Expense Budget Pool
All operating expenses are budgeted in the pool account. *Used for budget purposes only.* Actual charges recorded in the account codes below unless otherwise noted.

**Printing, Duplicating, and Film Processing**
Cost of printing various materials and publications, duplicating materials, and processing films.

74110 Printing of Supplies – Institution
Printing of tags, envelopes, letterheads, and other forms for use in offices and instructional activities, which are printed by an institutional printing department.

74120 Printing of Supplies–Outside Institution
Printing of tags, envelopes, letterheads and other forms for use in offices and instructional activities, which are printed outside of the institution.

74130 Duplicating/Copying–Institution
Cost of having materials duplicated or copied within the institution at a transfer rate.

74140 Duplicating/Copying–Outside Institution
Cost of having materials duplicated or copied, which are paid to parties outside the institution, including equipment rental and maintenance and duplicating supplies.

74150 Digital Processing
Cost of having film developed or processed including photographs, books, and similar items by an institution-owned printing or service department.

74160 Printing of Publications–Institution
Cost of printing pamphlets, booklets, bulletins, handbills, newspapers, books, and similar items by an institution-owned printing or service department.

74170 Printing of Publications–Outside Institution
Cost of printing same items listed under 74160 except that the printing cost is incurred outside the institution.

74190 Other Printing/Duplicating/Film Processing/Etc.
Other printing, duplicating, and binding not included in any of the above categories. Included is the purchase of photographic services from both institutional and non-institutional agencies.

**Communications and Shipping Costs**

74210 Telephone Local Charges
Basic telephone costs, including basic line charges, listings, etc., billed to the University by the outside telephone companies. *This account code is mainly used by Telecommunications only.*

74215 Telephone Allocation–Local
The basic telephone costs, including basic line charges, listings, etc., which have been allocated to each department.
74220 Telephone Long Distance
Long distance charges billed to the University by the outside telephone companies. *This account code is mainly used by Telecommunications only.*

74225 Telephone Allocation—Long Distance
The long distance charges which have been allocated to each department.

74230 Postal Charges
The cost of postage and related items such as box rentals.

74240 Freight and Express Charges
Freight and express charges not included in cost of merchandise. Freight and shipping charges on supplies and other items generally should be charged to the same object as the item acquired.

74250 Cable TV
Cost for cable TV.

74260 Telephone Installation
Telephone installation charges allocated to departments. *Used only by the Telecommunications Office.*

74290 Other Communications and Shipping
Communications and shipping costs not included in the above account codes such as faxes, digital pagers, beepers, etc.

74295 Voice Mail Services
Cost of voice mail services.

### Maintenance/Repairs/Services by Others

The cost of maintenance services performed or repairs made. Repairs to motorized equipment should be charged to Motor Vehicle Operations. All supplies, materials, or equipment purchased by the institution for use in performing maintenance or repairs should be charged to another account code as appropriate.

74310 Maintenance of Equipment
Cost of routine repairs and maintenance of office, plant, laboratory, instructional, and other equipment.

74315 Facilities Services Work Orders
Cost of using University Facilities Services work order maintenance.

74320 Maintenance of Buildings
Cost of upkeep in maintenance of buildings and facilities, including linen and towel service, garbage pickup, janitorial service, fire protection and pest control.

74330 Maintenance of Grounds
Cost of upkeep of grounds.

74390 Other Maintenance/Repairs
Maintenance repairs and services not included in any of the above account codes.
Professional and Administrative Services

Expenses for professional and administrative services

74430 Data Processing Services–Outside Institution
Cost of data processing services rendered by a non-institutional agency. (Computer software by Board of Regents).

74435 Computer Software
Computer software programs costing less than $100,000.

74440 Consulting Services
Professional services rendered by non-institutional personnel including architects, accountants, and engineers but excluding medical, legal, and advertising services described below.

74445 Dual Services Contract Services
Professional services with other TBR institutions.

74450 Medical Services
Cost of medical services rendered by non-institutional employees. Includes doctor, hospital, and similar costs.

74452 Lab Services
Cost of lab services rendered by non-institutional employees.

74454 Radiology Services
Cost of radiology services rendered by non-institutional employees.

74460 Legal Services
Cost of legal services by non-institutional employees.

74470 Advertising Services
Cost of advertising, including notices to the general public for any purpose.

74480 Dues and Subscriptions
Cost of professional dues, periodicals, journals, etc., not considered a part of an organized library.

74485 Electronic Media and Databases Services
The cost of electronic access to journals or databases (primarily used by the Library).

74488 Periodicals
The cost of library subscriptions to magazines & collections.

74490 Other Professional/Administrative Services
Cost of professional services and fees that are not covered in another category. For example, catering, court costs, appraisal fees, honoraria, notary costs, mail services, application fees, customization services, web site hosting and domain costs, and other similar fees and services.

74491 Chartered Services
Cost of chartered bus services or related chartered services.
<table>
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<tr>
<th>Account Code</th>
<th>Description</th>
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| 74492        | Game Guarantees  
Cost of game guarantees as defined by the NCAA. |
| 74493        | Game Officials  
Cost of professional services provided by athletic game officials. |
| 74494        | Services – Participant Support  
Cost of professional services and fees budgeted as participant support expenses as required by outside funding agencies. |
| 74495        | Conference–Workshop on Campus  
The registration fee for attending an on-campus workshop/conference. This includes the fee for webinars and other online workshops/conferences. |

**Supplies**

Includes a variety of tangible items which, when applied to the use to which they are adapted, are consumed or, if not consumed, are of small unit value and subject to loss.

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<tr>
<th>Account Code</th>
<th>Description</th>
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| 74510        | Office Supplies  
The cost of general office, instructional, operational, medical, and other supplies necessary to operate the University. These items are normally expected to be used up over time. |
| 74512        | Athletic Supplies  
The cost of supplies considered unique to the Athletic Department. These items are normally expected to be used up over time. |
| 74515        | Livestock  
The cost of livestock used for educational purposes. |
| 74516        | Medical Supplies  
The cost of medical supplies used by the University’s Student Health Services. These items are normally expected to be used up over time. |
| 74520        | Grant Supplies – Budgeted as Capital  
The cost of items budgeted as capital equipment per a sponsored agreement, but does not meet the University’s capital threshold. These items often meet the definition of a sensitive item and should be tracked by the responsible department. These expenses are excluded from indirect cost calculations. |
| 74525        | Signage  
The cost of campus signage. |
| 74530        | Supplies Participant Support  
The cost of items budgeted as participant support as required by outside funding agencies. |
| 74531        | Copy Paper Inventory  
The cost of copy paper held in inventory. |
| 74570        | Purchasing-Card Supplies  
The cost of general office supplies as described in 74510 that are purchased on the University’s purchasing card. |
74596 **Computer Purchases**
Computer related items which cost between $1,500.00 and $4,999.99 that are movable in nature and particularly vulnerable to theft. Examples include computers, printers, external computer storage devices, PDAs, and external computer scanners.

74597 **Non-Computer Sensitive Items**
Items, not considered computer related, which cost between $1,500.00 and $4,999.99 that are movable in nature and particularly vulnerable to theft. Examples include photographic equipment binoculars, cameras, camera lenses, microscopes, musical instruments, scientific equipment, oscilloscopes, projectors, radio scanners, spectrum analyzers, televisions, two-way radio transmitters and receivers, vector scopes, video camera, video recorders and players, and waveform monitors. All weapons, regardless of cost are considered sensitive.

**Rental and Insurance**

Amounts paid for lease or rent and insurance premiums.

74610 **Rent/Lease–Building**
Payments for the occupancy of buildings for office space, storage, etc.

74615 **Rent/Lease–Land**
Payments for the use of land; for example, agricultural, recreational, and other purposes including easements.

74620 **Rent/Lease – Personal Property**
Payments for the use of personal property. Examples include equipment, furniture, vehicles and other types of movable property.

74630 **Other Rentals**
Payments for the use of items not mentioned above.

74640 **Athletic Facility Rentals**
Used to track rental/usage fees for off campus athletic facilities for practice or competition.

74650 **Insurance**
Insurance payments or premiums, including surety bonds.

74660 **Capital Leases**
Cost of leases for capital assets exceeding $5,000.00

**Awards and Indemnities**

Payments made to individuals as a result of awards or indemnity for claims, which are not based on or related to services rendered or to be rendered.

74760 **Awards to Employees**
Includes cost of all awards recognizing meritorious services by employees, including payments for service pins and trophies.

74790 **Other Awards and Indemnities**
Awards and indemnities not included in any of the above object classifications.
Scholarships

79000 Scholarships and Fellowships Budget Pool
All scholarships and fellowships are budgeted in the pool account. Used for budget purposes only. Actual charges should be recorded in the account codes below.

79710 Scholarships
Amounts provided to students as scholarships.

79715 Clerical Scholarships
Cost of registration fees for classified employees beyond the PC191 course.

79718 Faculty/Administration Scholarships
Cost of registration fees for faculty and administrators beyond the PC191 course, including tuition reimbursement for Access Diversity.

79720 Fellowships
Fellowship payments paid to currently enrolled students, in their advanced study or research, where there is not a work requirement. Payments for fellowships with a work requirement need to be processed through the payroll system.

79723 Student Stipend
Stipend payments to currently enrolled students where there is not a work requirement. Payments for stipends with a work requirement need to be processed through the payroll system.

79726 Participant Aid and Other Stipends
Stipend payments to non-students or non-employees where there is not a work requirement. Payment for stipends with a work requirement need to be processed through the payroll system.

79730 Athletic Scholarships
Cost of student athletes who are engaged in intercollegiate athletics. Included are fees and other student charges, meals, lodging, books, laundry, allowances, etc.

79735 Athletic Non-Sport Scholarships
Cost of non-sport student athletes who are engaged in intercollegiate athletics. Included are fees and other student charges, meals, lodging, books, laundry, allowances, etc.

79740 Fee Remission–Sponsored Projects
Enrollment of registration fees paid or remitted under sponsored grants and contracts.

79750 Fee Remission–Statutory
Fee remissions for senior citizens, handicapped persons, state service retirees, or others under provisions of state law (TCA 49-7-113). Does not apply to employees.

Grants and Subsidies

Amounts provided to agencies, institutions, or individuals in the form of a grant or subsidy, which may not be identifiable with a particular cost but are made to offset all or a portion of the cost the recipient may be expected to incur in carrying out some activity or function.
74810 Grants/Subsidies–Organizations
Grants and subsidies to counties, cities, state agencies, associations, commissions, clinics, hospitals, institutions, school districts, and other organizations.

74820 Grants/Subsidies–Individual
Grants or subsidies made to individual persons, including housing allowances.

74825 Grants and Subsidies to Employees
Grants or subsidies made to employees.

74830 Employee Training Costs – Institution
Includes tuition, enrollment fees, books, training fees, etc., for employer-directed training. This code should not be used for conferences, workshops, or seminars (see travel account codes).

74835 Employee Training Costs – Outside Institution
Includes tuition, enrollment fees, books, training fees, etc., to outside of institution for employer-directed training. This code should not be used for conferences, workshops, or seminars (see travel account codes).

74880 Other Grant and Subsidies
Grants/subsidies not included in any of the above.

75430 Grant Departmental Revenues
Revenues generated on a grant to be netted against expenditures for billing purposes.

Other Services and Expenses
Specific services and expenses not charged in any other account group and services and expenses not identifiable with any other account classification.

74910 Cash Short/Over
The amount of cash over and short from any reconciliation of receipts to actual funds deposited.

74920 Bad Debts
The amount of accounts receivable written off as uncollectible or the provision for doubtful accounts charged to current operations.

74930 Gain or Loss on Disposal of Assets
Gains or losses on capital assets that have been designated as obsolete, transferred out, sold, missing, traded, etc.

74940 Trade In Allowances
Value assigned to a capital asset or sensitive item when traded in relation to a purchase of other non-expendable personal property. The trading partner generally reduces the sale price of its property by this amount in return for the institution's property.

74970 Athletic Student Meal Allowances
Meals provided during team travel, including meal allowance and food/snacks provided to student-athletes.

74980 Miscellaneous Unclassified
Any expenses which cannot appropriately be included in any other account code, e.g.,
food purchases.

74982 Gift-in-Kind
Expense related to gift-in-kind donations.

74984 Non-Capitalized Expenses
Buildings purchased or constructed that are less than building capitalization amount.

74985 Miscellaneous Participant Support
The costs of items budgeted as participant support expenses as required by outside funding agencies which cannot appropriately be included in any other account code, e.g. food purchases. The expenses are excluded from indirect cost calculations.

74986 Foundation Payments to the University
Payments made from the Foundation to the University for Restricted Accounts only.

74990 Late Payment Charge
Payment to vendors whose invoices are not paid within 45 days from the time both the invoice and merchandise are received as required by the Prompt Pay Act of 1985 (Chapter 57 of the Public Acts of 1985).

Utilities and Fuels

Utilities and Fuels

Cost of utilities, including lease charges for utilities. (These codes are only valid for use against Banner Index Code 275100–UTILITIES) Telephone is not included. These accounts are also used to budget for utilities.

75110 Electricity
Cost of electric utility service.

75120 Water and Sewage
Cost of water and sewage utility services.

75123 Solid Waste
Fee charged by local utility company for handling solid waste.

75125 Storm Water User Fee
Fee charged by the local utility company for the support of storm water management programs.

75130 Natural Gas
Cost of natural gas utility services.

75140 Coal
Cost of coal acquired for use in providing utility services.

75150 Fuel Oil
Cost of fuel oil acquired for use in providing utility services.

75190 Other Utilities/Fuel
Cost of other utilities and fuels not included above.
Motor Vehicle Operation

Includes all expenditures for the operation and maintenance of motorized equipment including automobiles, trucks, tractors, heavy road machinery, fire fighting equipment, airplanes, boats, lawn mowers, and various other motors used for operating sawmills, generators, etc. These codes are only valid for use by Banner Index codes 210100 — AEROSPACE; 210140 — FLIGHT TRAINING; 244400 — FARM LABORATORY; 263800 — VEHICLE OPERATION; 271100 — BUILDING SERVICES; and 276100 — GROUNDS SERVICES. The budgets for these items are included in the 74000 Operating Expense Budget Pool.

75210 Motor Fuel/Oil/Lube
Cost of gasoline, diesel fuel, kerosene, oil, and lubricants.

75220 Tires and Tubes
Cost of tires and tubes for all purposes.

75230 Accessories and Parts
Cost of accessories and parts not included in cost or repair.

75240 Repairs by Non-institutional
Cost of parts installed and labor charges by a non-institutional agency.

75290 Other Motor Vehicle Operations
Includes cost of titles, license plates, etc.

Institutional Support Services

75300 Allocated Charges Budget Pool
All allocations are budgeted in the pool account. Used for budget purposes only. Actual charges recorded in the account codes below.

75304 Lab Print Cost Allocation
Used by ITD to reimburse computer labs for paper costs used for student printing needs.

75310 Professional/Administrative Services—Institutional
Cost of using University departments to perform professional/administrative services. Examples are Printing Services, Creative and Visual Services, and various other campus service departments.

75311 Professional/Administrative Services—Institutional Participant Support
Used only for interdepartmental entries not requiring indirect calculations.

75312 University Airplane Usage
Cost of using university airplane for university business.

75315 Athletics MC Charges
Cost of using Murphy Center for athletic events.

75318 Print Management Charges
Cost associated with office printing, copying, faxing, etc. allocated to each department based on actual departmental usage of local printers and copiers. This account code is NOT to be used for centralized printing performed by internal service departments (i.e. Printing Services, Creative and Visual Services).
75320  Data Processing Services–Institutional
Cost of using university departments to perform data processing services. An example includes the computer usage of the academic or administrative computers.

75330  Renewal and Replacement–Institutional
Costs allocated for renewal and replacement charges.

75340  Pro-Rata Plant Allocation
Cost of maintenance and operation of plant that are allocated or charged to Auxiliary Enterprises.

75345  Pro-Rata Ground Allocation
Cost of ground services that are allocated or charged to Auxiliary Enterprises.

75350  Overhead Charge Allocation
Cost allocated under contracts and grants to reimburse the University for indirect expenses.

75355  Cost Sharing-Grants
Funds expended to match federal grant monies.

75360  Compensated Absences Allocation
Cost associated with recording the value of employee accrued leave balances across the various functions and auxiliary units.

75365  Motor Pool Allocation
Cost associated with motor pool charges allocated across the various functions and auxiliary units.

75370  Claims Commission Allocation
Cost associated with charges from the State of Tennessee Claims Commission allocated across the various functions and auxiliary units.

75375  Campus Mail Allocation
Cost associated with mail delivery services charged to the various campus functions.

75380  Auxiliary Enterprise Allocation
Cost associated with providing various university support services (i.e. check processing, payroll services, budgeting, etc.) that are allocated to the auxiliary units.

75385  Miscellaneous Allocation
Cost associated with services and expenses not specifically identified above that are charged to the various functions and/or auxiliary units.

Stores for Resale, Reissue, or Manufacture
Various items acquired for resale, reissue, or manufacture such as textbooks, bookstore supplies for resale, foods acquired by cafeterias, and similar items. These Banner Account codes are only valid for use by auxiliary units. These account codes are also used to budget for these items.

76010  Pharmaceuticals Cost of Goods Sold
Cost of items purchased for the campus pharmacy.

76100  Livestock Concession
Cost of items purchased for the concession stand at the Livestock Center.
TMC Concession
Cost of items purchased for the concession stand at the Tennessee Miller Coliseum.

Telephone–Local
All basic telephone costs including basic line charges, installation charges, listing, etc. This account code is used by the Telecommunications Office only.

Telephone–Long Distance
Long distance toll charge, WATS lines, etc. This account code is used by the Telecommunications Office only.

Telephone–Installation
Telephone installation charges allocated to departmental accounts. This account code is used by the Telecommunications Office only.

Equipment
Equipment consists of machinery, implements, furniture, livestock, vehicles, and other items which have the following characteristics.
1. Movable – not built in or permanently attached to a building.
2. Generally retains its original appearance and shape with use; not consumed with use.
3. Has a useful life of three or more years.
4. Generally nonexpendable, damaged or worn-out parts are usually repaired rather than having the entire unit replaced.
5. Does not lose its identity through incorporation into a different or more complex unit.
6. Has a relatively high unit cost or the units required have in total a relatively high cost.

The current definition of a capital asset as included in “Financial Reporting for Tennessee Public Colleges and Universities” as issued by THEC is as follows:

“A capital asset is any physical resource that benefits a program for more than three years and costs in excess of $5,000.00.”

Capital Expense Budget Pool
All capital expenses are budgeted in the pool account. Used for budget purposes only.
Actual charges recorded in the account codes below.

Office Equipment
Cost of all articles of furniture and equipment necessary to an office which meets the definition of a capital asset noted above.

Operational Equipment
Includes the cost of equipment necessary for the operation of a department that is not covered elsewhere. For example, data processing equipment, printing presses, dressers, stoves, motor vehicles, and other furniture and equipment.

Computer Equipment–Administration
Cost of computer equipment to be used for administrative purposes.

Instructional Equipment
This item includes all equipment used in the educational plant such as desks, chairs, and tables; gymnasium apparatus and other equipment used in schools, parks, playgrounds,
or other recreational centers; laboratory specimens and collections purchased for education and research purposes; and similar items.

78135 Computer Equipment–Instruction
Cost of computer equipment to be used for instructional purposes.

78190 Other Equipment
This code is to be used for the cost of all equipment not otherwise classified.

Land

These Banner Account codes include all purchases of land made by the institution for the erection of buildings, storage, rights-of-way, game preserves, forests, parks, and other uses.

78210 Purchase of Land
Land acquired by purchase.

78220 Site Development/Improvement
This code is used for all costs for landscaping, grading, cleaning, and demolition of old buildings not specifically performed for other improvements.

78290 Other Land Cost
Other land costs.

Buildings

These Banner Account codes include all building costs including purchases, construction, improvements, and renovations.

78310 Purchase of Building
Cost of buildings for occupancy purposes.

78320 Construction of Buildings
Includes cost of new construction, additions, and renovations.

Improvements Other Than Buildings

Capital outlay costs that are not classified as equipment, land, buildings, or library holdings.

78410 Parking Lots/Walks/Etc.
Cost of installing and paving parking lots, streets, sidewalks, and similar paved areas.

78420 Utility System/Etc.
Cost of constructing and installing underground utility distribution systems and other non-building permanent improvements for the operation of Maintenance and Facilities Services. Included are telephone distribution lines owned by the institution, central utility monitoring systems, central clock, etc.

78490 Other Improvements
Capitalized other improvements not included in any of the above.
Library Holdings and Binding

Items added to the permanent collection of organized libraries for the use of patrons. Items classified in this group of Banner Account codes should be catalogued or indexed and available for use by patrons of the institutions’ libraries. These Banner Account codes are only valid for use by the University library and other departments with approved libraries.

78510 Books
Books required for addition to the library.

78530 Binding
Cost of rebinding books or having magazines placed in permanent binders.

78540 Films
Films, strips, and similar materials.

78550 Microfilms
Microfilm, microfiche, and similar materials.

78580 Other Library Holdings
Other library holdings not included in any of the above.

Computer Software

78610 Capitalized Software
The purchase and/or development of computer software.

78690 Other Intangible Assets
Other intangible assets not included in any of the above.

Subawards (Grants Only)

Awards made to other agencies, in accordance with the grant proposal, for the performance of specific responsibilities.

77701 Subaward – Austin Peay
77702 Subaward – East Tennessee
77703 Subaward – Tennessee State
77704 Subaward – Tennessee Tech
77705 Subaward – University of Memphis
77706 Subaward – Chattanooga State
77707 Subaward – Cleveland State
77708 Subaward – Columbia State
77709 Subaward – Dyersburg State
77710 Subaward – Jackson State
<table>
<thead>
<tr>
<th>Code</th>
<th>Subaward</th>
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<tbody>
<tr>
<td>77711</td>
<td>Subaward – Motlow State</td>
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<tr>
<td>77712</td>
<td>Subaward – Nashville State</td>
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<tr>
<td>77713</td>
<td>Subaward – Northeast State</td>
</tr>
<tr>
<td>77714</td>
<td>Subaward – Pellissippi State</td>
</tr>
<tr>
<td>77715</td>
<td>Subaward – Roane State</td>
</tr>
<tr>
<td>77716</td>
<td>Subaward – Southwest State</td>
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<tr>
<td>77717</td>
<td>Subaward – Volunteer State</td>
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<tr>
<td>77718</td>
<td>Subaward – Walters State</td>
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<tr>
<td>77719</td>
<td>Subaward – UT Knoxville</td>
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<tr>
<td>77720</td>
<td>Subaward – UT Martin</td>
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<tr>
<td>77721</td>
<td>Subaward – UT Chattanooga</td>
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<tr>
<td>77722</td>
<td>Subaward – Vanderbilt</td>
</tr>
<tr>
<td>77730</td>
<td>Subaward – Project Wet Foundation</td>
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<tr>
<td>77731</td>
<td>Subaward – BioTN Foundation</td>
</tr>
<tr>
<td>77732</td>
<td>Subaward – Primary Care Hope Clinic</td>
</tr>
<tr>
<td>77733</td>
<td>Subaward – Univ of Texas Austin</td>
</tr>
<tr>
<td>77734</td>
<td>Subaward – Lawrence County Schools</td>
</tr>
<tr>
<td>77735</td>
<td>Subaward – City of McMinnville</td>
</tr>
<tr>
<td>77736</td>
<td>Subaward – Murfreesboro Parks Rec</td>
</tr>
<tr>
<td>77737</td>
<td>Subaward – Focus Concepts Inc</td>
</tr>
<tr>
<td>77738</td>
<td>Subaward – FEALL Inc</td>
</tr>
<tr>
<td>77739</td>
<td>Subaward – LifeWings Partners, LLC</td>
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<tr>
<td>77740</td>
<td>Subaward – WillowTree Apps Inc</td>
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<tr>
<td>77741</td>
<td>Subaward – American Antiquarian</td>
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<tr>
<td>77742</td>
<td>Subaward – West Virginia University</td>
</tr>
<tr>
<td>77743</td>
<td>Subaward – Cumberland University</td>
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<tr>
<td>77744</td>
<td>Subaward – Martin Methodist College</td>
</tr>
<tr>
<td>77745</td>
<td>Subaward – Alabama A&amp;M</td>
</tr>
<tr>
<td>77746</td>
<td>Subaward – TN Equine Hospital</td>
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<tr>
<td>77747</td>
<td>Subaward – Florida State University</td>
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<tr>
<td>77748</td>
<td>Subaward – Texas A &amp; M University</td>
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<tr>
<td>77749</td>
<td>Subaward – Sam Houston State University</td>
</tr>
<tr>
<td>77750</td>
<td>Subaward – Old Stone Fort State Par</td>
</tr>
<tr>
<td>77751</td>
<td>Subaward – Main Street Collierville</td>
</tr>
<tr>
<td>77752</td>
<td>Subaward – Main Street Murfreesboro</td>
</tr>
</tbody>
</table>
77753 Subaward – City of Franklin
77754 Subaward – Belk Cultural Exchange
77755 Subaward – Promised Land Heritage
77756 Subaward – Nashville Public Television
77757 Subaward – Wayne State University
77758 Subaward – Norfolk State University
77759 Subaward – Texas Tech University
77760 Subaward – Armstrong State University
77761 Subaward – University of Mary Washington
77762 Subaward – University of So Mississippi
77763 Subaward – Land Trust for Tennessee
77764 Subaward – Battle of Franklin Trust
77765 Subaward – University of So Alabama
77766 Subaward – RMC Research Corporation
77767 Subaward – Rhodes College
77768 Subaward – City of Memphis Housing
77769 Subaward – Williamson County Conven
77770 Subaward – East Tennessee Kingsport
77771 Subaward – Metro Historical Commiss
77772 Subaward – Museum of Early Southern
77773 Subaward – Carnegie Mellon Univ
77774 Subaward – Stony Brook University
77775 Subaward – Nova Southeastern Univ
77776 Subaward – Univ of Wisconsin Oshkosh
77777 Subaward – Univ of Missouri St Louis
77778 Subaward – Regents Univ of Minnesota
77779 Subaward – Regents Kennesaw State University
77780 Subaward – City of Thompson’s Station
77781 Subaward – Tennessee State Museum
77782 Subaward – Hist Franklin Mas Hall Fndn
77783 Subaward – Franklins Charge
77784 Subaward – ResultED LLC
77785 Subaward – Civil War Trails
77786 Subaward Red Clay State Park
77787 Subaward University of the South
77788 Subaward Townsend Cultural Center
77789 Subaward Auburn University
77790 Subaward University of Kentucky
77791 Subaward University of Mississippi
77792 Subaward African American Heritage Society
77793 Subaward University of Maryland
77794 Heritage Foundation Williamson Cnty
77795 Subaward University of Virginia
77796 Subaward Pennsylvania State Univ
77797 Marian University

Operating Revenues
All revenue is budgeted by individual account code

Sales and Services of Educational Activities

58350 Day Care Center
58354 Nursery School
58362 Sales Services Educational Nontaxable
58364 Sales Services Educational Taxable
58370 Farm Raw Milk
58371 Farm Processed Milk
58372 Farm Beef Cattle
58373 Farm Dairy Cattle
58374 Farm Gardens
58375 Farm Grain
58376 Farm Honey
58377 Farm Swine
58392 Student Activity Nontaxable
58394 Student Activity Taxable
58420  Ann Campbell Early Learning Center
58497  Bad Debt Sales & Services, Educational Activities

Other Sources

58502  Other Sources Nontaxable
58504  Other Sources Taxable
58505  Advertising Revenues
58507  Insurance Reimbursement Proceeds
58515  Service Charges on Perkins Loans
58516  Service Charges on Noyce Loans
58530  Library Miscellaneous Charges
58540  Customs Promotions
58575  Contract Sponsorships
58630  Surety Bond Proceeds
58670  Deseg Recoveries
58680  Late Payment Charges Greek Row
58690  Rebate Programs
58692  Rebate CARES Act
58695  Proceeds from Sale of Assets
58700  Video Boards Proceeds
58710  Flexible Spending – Lapsed Funds
58799  Miscellaneous Income

Sales and Services of Other Activities

58000  Game Event Taxable Ticket Sales
58010  Season Ticket Sales
58050  Game Event Nontaxable Ticket Sales
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>58100</td>
<td>Game Guarantees</td>
</tr>
<tr>
<td>58150</td>
<td>Conference Distributions</td>
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<tr>
<td>58200</td>
<td>Radio TV Special Event Revenues</td>
</tr>
<tr>
<td>58250</td>
<td>Game Day Package and Program Sales</td>
</tr>
<tr>
<td>58251</td>
<td>Sunbelt Credit Card Sales</td>
</tr>
<tr>
<td>58260</td>
<td>Athletic Advertising</td>
</tr>
<tr>
<td>58265</td>
<td>Athletic Advertising – In-kind</td>
</tr>
<tr>
<td>58270</td>
<td>Athletic Concessions</td>
</tr>
<tr>
<td>58280</td>
<td>Athletic Other Nontaxable</td>
</tr>
<tr>
<td>58281</td>
<td>Athletic Yard Sale</td>
</tr>
<tr>
<td>58290</td>
<td>Athletic Parking Events</td>
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<tr>
<td>58300</td>
<td>NCAA Proceeds</td>
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<td>58310</td>
<td>Athletic Licensing</td>
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<td>58340</td>
<td>Athletic Fee Capital</td>
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<td>58349</td>
<td>Athletic Fee</td>
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<tr>
<td>58860</td>
<td>TN Livestock Center Concessions</td>
</tr>
<tr>
<td>58861</td>
<td>TN Livestock Center Nontaxable</td>
</tr>
<tr>
<td>58862</td>
<td>TN Livestock Center Taxable</td>
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<tr>
<td>58863</td>
<td>Contest of Champions</td>
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<tr>
<td>58865</td>
<td>Murphy Center Nontaxable</td>
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<td>58866</td>
<td>Murphy Center Taxable</td>
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<tr>
<td>58867</td>
<td>Campus Workshops</td>
</tr>
<tr>
<td>58868</td>
<td>Student Union Programs Nontaxable</td>
</tr>
<tr>
<td>58869</td>
<td>Student Union Programs Taxable</td>
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<tr>
<td>58870</td>
<td>CVS and Printing Services Nontaxable</td>
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<tr>
<td>58871</td>
<td>CVS and Printing Services Taxable</td>
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<tr>
<td>58872</td>
<td>Sales &amp; Services Other Nontaxable</td>
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<tr>
<td>58874</td>
<td>Sales &amp; Services Other Taxable</td>
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<td>Account Code</td>
<td>Description</td>
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<tr>
<td>58875</td>
<td>Boarding Fees</td>
</tr>
<tr>
<td>58876</td>
<td>Production Services Nontaxable</td>
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<tr>
<td>58877</td>
<td>Production Services Taxable</td>
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<tr>
<td>58878</td>
<td>Salvage Income</td>
</tr>
<tr>
<td>58879</td>
<td>Facility Rental - Nontaxable</td>
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<td>58880</td>
<td>Facility Rental - Taxable</td>
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<tr>
<td>58881</td>
<td>Recycling Proceeds</td>
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<td>58882</td>
<td>ATM Rental Fees</td>
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<td>58883</td>
<td>Vendor Booth Setup - Nontaxable</td>
</tr>
<tr>
<td>58884</td>
<td>Vendor Booth Setup - Taxable</td>
</tr>
<tr>
<td>58885</td>
<td>Print Management - Taxable</td>
</tr>
<tr>
<td>58887</td>
<td>Bad Debt Sales &amp; Services, Other Activities</td>
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### Auxiliary Unit Revenues

**Bookstore**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>59097</td>
<td>Bad Debt Allowance Bookstore</td>
</tr>
<tr>
<td>59105</td>
<td>Bookstore In-Kind Gifts</td>
</tr>
<tr>
<td>59040</td>
<td>Bookstore Miscellaneous Income</td>
</tr>
<tr>
<td>59050</td>
<td>Bookstore Commissions</td>
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</tbody>
</table>

**Food Service**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>59100</td>
<td>Food Service Commissions</td>
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<tr>
<td>59110</td>
<td>Other Contract Revenue</td>
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</tbody>
</table>

**Housing**

<table>
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<tr>
<th>Account Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>59200</td>
<td>Rent</td>
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<tr>
<td>59205</td>
<td>Summer Rent</td>
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<tr>
<td>Account Code</td>
<td>Description</td>
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<td>--------------</td>
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<tr>
<td>59210</td>
<td>Dorm Deposit Forfeiture</td>
</tr>
<tr>
<td>59220</td>
<td>Rent – Interdepartmental Housing</td>
</tr>
<tr>
<td>59225</td>
<td>Rent Camps Nontaxable</td>
</tr>
<tr>
<td>59230</td>
<td>Damage Charges</td>
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<tr>
<td>59240</td>
<td>Service Fees</td>
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<tr>
<td>59245</td>
<td>Background Check Fees</td>
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<tr>
<td>59250</td>
<td>Sorority Rent</td>
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<tr>
<td>59260</td>
<td>Linen Commissions</td>
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<tr>
<td>59270</td>
<td>Vending Commissions – Housing</td>
</tr>
<tr>
<td>59280</td>
<td>Miscellaneous Income - Housing</td>
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<tr>
<td>59297</td>
<td>Bad Debt Allowance Housing</td>
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**Parking Services**

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<tbody>
<tr>
<td>59300</td>
<td>Student Parking Services</td>
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<td>59310</td>
<td>Employee Parking Decals</td>
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<td>59320</td>
<td>Parking Fines</td>
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<td>59330</td>
<td>Metered Parking</td>
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<td>59335</td>
<td>Visitor Permits</td>
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<td>59340</td>
<td>Vehicle Immobilization Boot</td>
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<tr>
<td>59350</td>
<td>Bus Ad Sales</td>
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<tr>
<td>59360</td>
<td>Shuttle Service</td>
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<td>59365</td>
<td>Department Shuttle Services</td>
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<tr>
<td>59370</td>
<td>Special Event Parking</td>
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<td>59375</td>
<td>Event Set Up</td>
</tr>
<tr>
<td>59380</td>
<td>Parking Garages</td>
</tr>
<tr>
<td>59385</td>
<td>Parking Services Advertising</td>
</tr>
</tbody>
</table>
59390  Auction Revenue
59392  Parking Damage Charges
59397  Bad Debt Allowance Parking Services

**Vending**
59410  Vending Drinks
59420  Vending Candy

**Wellness Facility**
59550  Student Activity Fees
59560  University Memberships
59570  Other Memberships
59580  Pro Shop Income
59585  Campus Recreation Advertising
59590  Recreation Center Miscellaneous Income
59595  Vending Commissions – Recreation Center
59597  Bad Debt Allowance Campus Recreation

**Telecommunications**
59600  Student Cable Services
59610  Student Long Dist Tele Intrastate
59620  Student Long Dist Tele Interstate
59630  Student Voice Mail
59640  Special Voice Mail Application
59647  Bad Debt Allowance Telecommunications

**Post Office**
59650  Postal Services
59654  Postal Services Taxable
59655  Postal Supplies
59656  Passport Acceptance Fee
59657  Passport Photo Fee
59660  Post Office Contract
59670  Post Office Miscellaneous Income

Other Auxiliary Revenue Generating Activities

59700  Other Auxiliary Revenue Generating Services

Health Services

59710  Health Services
59711  Clinic Charges
59712  Pharmacy Charges
59717  Bad Debt Allowance Health Services

Commercial and Residential Property

59720  Residential and Commercial Rentals

Greek Row

59730  Greek Row Housing Rent
59731  Greek Row Equipment Rent
59732  Greek Row Renewal and Replacement
59733  Greek Row Utilities and Services
59737  Bad Debt Allowance Greek Row
Tennessee Miller Coliseum

59740  TN Miller Arena Nontaxable
59741  TN Miller Shavings Nontaxable
59742  TN Miller Stalls Nontaxable
59743  TN Miller Services Nontaxable
59744  TN Miller Hookups Nontaxable
59745  TN Miller Vendors Nontaxable
59746  TN Miller Club Rental Nontaxable
59748  TN Miller Advertising Nontaxable
59749  TN Miller Miscellaneous Nontaxable
59750  TN Miller Arena Taxable
59751  TN Miller Stalls Taxable
59752  TN Miller Hookups Taxable
59753  TN Miller Vendors Taxable
59754  TN Miller Concessions
59755  TN Miller Club Rental Taxable
59757  Bad Debt Allowance TN Miller
59759  TN Miller Miscellaneous Taxable