Banner Account Codes Reference Guide

July 2019
Changes Since January 2018 Revision

Account Codes Definition Changes

Old Definition
61190 Executive & Administrative Salary Allowances
Reimbursements to employees for cell phones, automobiles, expense accounts.

New Definition
61190 Executive & Administrative Salary Allowances
Reimbursements to employees for cell phones, automobiles, moving allowances, and expense accounts.

Old Definition
61290 Academic Salaries Allowances
Reimbursements to employees for cell phones, automobiles, expense accounts.

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

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

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

Old Definition
61690 Professional Support Allowances
Reimbursements to employees for cell phones, automobiles, expense accounts.

New Definition
61690 Professional Support Allowances
Reimbursements to employees for cell phones, automobiles, moving allowances, and expense accounts.

Account Codes Title/Definition Changes

Old Title/Definition
73110 Individual Instate Faculty
Travel within the state of Tennessee by faculty 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.

New Title/Definition
73110 Individual Instate
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.
Old Title/Definition
73210 Individual Out-of-State Faculty
Same as 73110 except includes travel out of Tennessee and within the United States.

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

Old Title/Definition
73250 Individual Out-of-Country Faculty
Same as 73110 except the travel destination is outside the United States.

New Title/Definition
73250 Individual Out-of-Country
Same as 73110 except the travel destination is outside the United States.

Account Codes Deleted
73115 Individual In-State Administrative/Classified
Travel within the state of Tennessee by administrative employees, individual students, or participants in institutional activities necessary for the proper execution of University business. Included are meal allowances, tickets for commercial carriers, taxi fares, motel and hotel accommodations, and rental charges for vehicles used in travel.

73215 Individual Out-of-State Administrative/Classified
Same as 73115 except includes travel out of Tennessee and within the United States.

73255 Individual Out-of-Country Administrative/Classified
Same as 73115 except the travel destination is outside the United States.

Account Codes Added
51877 Late Return Fee
Fine assessed to Media Arts students for late return of equipment and supplies.

58516 Service Charges on Noyce Loans

59280 Miscellaneous Income - Housing

59392 Parking Damage Charges

59654 Postal Services Taxable

59656 Passport Acceptance Fee

59657 Passport Photo Fee

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

77771 Subaward – Metro Historical Commiss

77772 Subaward – Museum of Early Southern

77773 Subaward – Carnegie Mellon Univ
77774  Subaward – Stony Brook University
77775  Subaward – Subaward Nova Southeastern Univ
77776  Subaward – Subaward Univ of Wisconsin Oshkosh
77777  Subaward –Subaward Univ of Missouri St Louis
77778  Subaward Regents Univ of Minnesota
77779  Subaward Kennesaw State University
77780  Subaward City of Thompson’s Station
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.

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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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. |
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.

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>62090</td>
<td><strong>TCRS Hybrid Defined Benefit</strong></td>
</tr>
<tr>
<td></td>
<td>Retirement benefits paid to the Tennessee Consolidated Retirement System for those employees hired</td>
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<tr>
<td></td>
<td>after 7/1/2014 who participate in the State and Higher Education Employee Retirement Plan.</td>
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<tr>
<td>62085</td>
<td><strong>TCRS Hybrid Stabilization</strong></td>
</tr>
<tr>
<td></td>
<td>Used to track the TCRS Hybrid Stabilization amount that is not allowable for reimbursement on Federal</td>
</tr>
<tr>
<td></td>
<td>Grants.</td>
</tr>
<tr>
<td>62099</td>
<td><strong>Hybrid Plan TCRS Dual Service</strong></td>
</tr>
<tr>
<td></td>
<td>Used only on Restricted Dual Service Agreements to post reimbursement for TCRS Hybrid Plan expenses.</td>
</tr>
<tr>
<td>62100</td>
<td><strong>TCRS Legacy Contributions</strong></td>
</tr>
<tr>
<td></td>
<td>Retirement benefits paid to the Tennessee Consolidated Retirement System.</td>
</tr>
<tr>
<td>62150</td>
<td><strong>Pension Expense</strong></td>
</tr>
<tr>
<td></td>
<td>For Business Office use only.</td>
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<tr>
<td>62199</td>
<td><strong>TCRS Retirement Dual Service</strong></td>
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<tr>
<td></td>
<td>Used only on Restricted Dual Service Agreements to post reimbursement</td>
</tr>
<tr>
<td>62200</td>
<td><strong>ORP Retirement</strong></td>
</tr>
<tr>
<td></td>
<td>Retirement benefits paid to the Optional Retirement Plan (TIAA/CREF, VALIC, ING).</td>
</tr>
<tr>
<td>62210</td>
<td><strong>401K Match</strong></td>
</tr>
<tr>
<td></td>
<td>State law provides matching funds for the first $50 saved by an employee in a 401K account.</td>
</tr>
<tr>
<td></td>
<td>This is the employer’s portion.</td>
</tr>
<tr>
<td>62250</td>
<td><strong>Contributory ORP Retirement</strong></td>
</tr>
<tr>
<td></td>
<td>Retirement benefits paid to the Optional Retirement Plan for those employees hired after 7/1/2014</td>
</tr>
<tr>
<td></td>
<td>who must contribute to their own retirement plan (TIAA-CREF, VALIC, ING).</td>
</tr>
<tr>
<td>62298</td>
<td><strong>401K Match Dual Service</strong></td>
</tr>
<tr>
<td></td>
<td>Used only on Restricted Dual Service Agreements to post matching funds for the first $50 saved by</td>
</tr>
<tr>
<td></td>
<td>an employee in a 401K account. This is the employer’s portion.</td>
</tr>
<tr>
<td>62299</td>
<td><strong>ORP Retirement Dual Service</strong></td>
</tr>
<tr>
<td></td>
<td>Used only on Restricted Dual Service Agreements to post reimbursement</td>
</tr>
<tr>
<td>62300</td>
<td><strong>FICA–Employer’s Share</strong></td>
</tr>
<tr>
<td></td>
<td>Employer share of FICA contributions.</td>
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<tr>
<td>62399</td>
<td><strong>FICA Dual Service</strong></td>
</tr>
<tr>
<td></td>
<td>Used only on Restricted Dual Service Agreements to post reimbursement</td>
</tr>
<tr>
<td>62400</td>
<td><strong>FICA Medicare–Employer’s Share</strong></td>
</tr>
<tr>
<td></td>
<td>Employer share of FICA Medicare contributions.</td>
</tr>
<tr>
<td>62499</td>
<td><strong>Medicare FICA Dual Service</strong></td>
</tr>
<tr>
<td></td>
<td>Used only on Restricted Dual Service Agreements to post reimbursement</td>
</tr>
<tr>
<td>62500</td>
<td><strong>Group Health Insurance</strong></td>
</tr>
<tr>
<td></td>
<td>Group health insurance premiums paid by the employer.</td>
</tr>
</tbody>
</table>
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.
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.

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**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.

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.
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.

Athletic Supplies
The cost of supplies considered unique to the Athletic Department. These items are normally expected to be used up over time.

Livestock
The cost of livestock used for educational purposes.

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.

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.

Signage
The cost of campus signage.

Supplies Participant Support
The cost of items budgeted as participant support as required by outside funding agencies.

Copy Paper Inventory
The cost of copy paper held in inventory.

Purchasing-Card Supplies
The cost of general office supplies as described in 74510 that are purchased on the University’s purchasing card.

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.

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

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.

76105 **TMC Concession**
Cost of items purchased for the concession stand at the Tennessee Miller Coliseum.

74210 **Telephone–Local**
All basic telephone costs including basic line charges, installation charges, listing, etc. *This account code is used by the Telecommunications Office only.*

74220 **Telephone–Long Distance**
Long distance toll charge, WATS lines, etc. *This account code is used by the Telecommunications Office only.*

74260 **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.”

78000 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.

78110 Office Equipment
Cost of all articles of furniture and equipment necessary to an office which meets the definition of a capital asset noted above.

78120 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.

78125 Computer Equipment—Administration
Cost of computer equipment to be used for administrative purposes.

78130 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
77711 Subaward – Motlow State
77712 Subaward – Nashville State
77713 Subaward – Northeast State
77714 Subaward – Pellissippi State
77715 Subaward – Roane State
77716 Subaward – Southwest State
77717 Subaward – Volunteer State
77718 Subaward – Walters State
77719 Subaward – UT Knoxville
77720 Subaward – UT Martin
77721 Subaward – UT Chattanooga
77722 Subaward – Vanderbilt
77730 Subaward – Project Wet Foundation
77731 Subaward – BioTN Foundation
77732 Subaward – Primary Care Hope Clinic
77733 Subaward – Univ of Texas Austin
77734 Subaward – Lawrence County Schools
77735 Subaward – City of McMinnville
77736 Subaward – Murfreesboro Parks Rec
77737 Subaward – Focus Concepts Inc
77738 Subaward – FEALL Inc
77739 Subaward – LifeWings Partners, LLC
77740 Subaward – WillowTree Apps Inc
77741 Subaward – American Antiquarian
77742 Subaward – West Virginia University
77743 Subaward – Cumberland University
77744 Subaward – Martin Methodist College
77745 Subaward – Alabama A&M
77746 Subaward – TN Equine Hospital
77747 Subaward – Florida State University
77748 Subaward – Texas A & M University
77749 Subaward – Sam Houston State University
77750 Subaward – Old Stone Fort State Par
77751 Subaward – Main Street Collierville
77752 Subaward – Main Street Murfreesboro
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 Mempos 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

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
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>58394</td>
<td>Student Activity Taxable</td>
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<tr>
<td>58420</td>
<td>Project Help</td>
</tr>
<tr>
<td>58497</td>
<td>Bad Debt Sales &amp; Services, Educational Activities</td>
</tr>
<tr>
<td></td>
<td><strong>Other Sources</strong></td>
</tr>
<tr>
<td>58502</td>
<td>Other Sources Nontaxable</td>
</tr>
<tr>
<td>58504</td>
<td>Other Sources Taxable</td>
</tr>
<tr>
<td>58505</td>
<td>Advertising Revenues</td>
</tr>
<tr>
<td>58507</td>
<td>Insurance Reimbursement Proceeds</td>
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<tr>
<td>58515</td>
<td>Service Charges on Perkins Loans</td>
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<tr>
<td>58516</td>
<td>Service Charges on Noyce Loans</td>
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<tr>
<td>58530</td>
<td>Library Miscellaneous Charges</td>
</tr>
<tr>
<td>58540</td>
<td>Customs Promotions</td>
</tr>
<tr>
<td>58575</td>
<td>Contract Sponsorships</td>
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<tr>
<td>58630</td>
<td>Surety Bond Proceeds</td>
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<td>58670</td>
<td>Deseg Recoveries</td>
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<tr>
<td>58680</td>
<td>Late Payment Charges Greek Row</td>
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<td>58690</td>
<td>Rebate Programs</td>
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<tr>
<td>58695</td>
<td>Proceeds from Sale of Assets</td>
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<tr>
<td>58700</td>
<td>Video Boards Proceeds</td>
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<tr>
<td>58710</td>
<td>Flexible Spending – Lapsed Funds</td>
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<tr>
<td>58799</td>
<td>Miscellaneous Income</td>
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<tr>
<td></td>
<td><strong>Sales and Services of Other Activities</strong></td>
</tr>
<tr>
<td>58000</td>
<td>Game Event Taxable Ticket Sales</td>
</tr>
<tr>
<td>58010</td>
<td>Season Ticket Sales</td>
</tr>
<tr>
<td>58050</td>
<td>Game Event Nontaxable Ticket Sales</td>
</tr>
</tbody>
</table>
58100  Game Guarantees
58150  Conference Distributions
58200  Radio TV Special Event Revenues
58250  Game Day Package and Program Sales
58251  Sunbelt Credit Card Sales
58260  Athletic Advertising
58265  Athletic Advertising – In-kind
58270  Athletic Concessions
58280  Athletic Other Nontaxable
58290  Athletic Parking Events
58300  NCAA Proceeds
58310  Athletic Licensing
58340  Athletic Fee Capital
58349  Athletic Fee
58860  TN Livestock Center Concessions
58861  TN Livestock Center Nontaxable
58862  TN Livestock Center Taxable
58863  Contest of Champions
58865  Murphy Center Nontaxable
58866  Murphy Center Taxable
58867  Campus Workshops
58868  Student Union Programs Nontaxable
58869  Student Union Programs Taxable
58870  CVS and Printing Services Nontaxable
58871  CVS and Printing Services Taxable
58872  Sales & Services Other Nontaxable
58874  Sales & Services Other Taxable
58875  Boarding Fees
58876 Production Services Nontaxable
58877 Production Services Taxable
58878 Salvage Income
58879 Facility Rental - Nontaxable
58889 Facility Rental - Taxable
58880 Recycling Proceeds
58881 ATM Rental Fees
58882 A C T Tests
58883 Vendor Booth Setup - Nontaxable
58884 Vendor Booth Setup - Taxable
58885 Print Management - Taxable
58887 Bad Debt Sales & Services, Other Activities

Auxiliary Unit Revenues

Bookstore
59097 Bad Debt Allowance Bookstore
59105 Bookstore In-Kind Gifts
59040 Bookstore Miscellaneous Income
59050 Bookstore Commissions

Food Service
59100 Food Service Commissions
59110 Other Contract Revenue

Housing
59200 Rent
59210 Dorm Deposit Forfeiture
59220 Rent – Interdepartmental Housing
59225 Rent Camps Nontaxable
59230 Damage Charges
59240 Service Fees
59245 Background Check Fees
59250 Sorority Rent
59260 Linen Commissions
59270 Vending Commissions – Housing
59280 Miscellaneous Income - Housing
59297 Bad Debt Allowance Housing

Parking Services
59300 Student Parking Services
59310 Employee Parking Decals
59320 Parking Fines
59330 Metered Parking
59335 Visitor Permits
59340 Vehicle Immobilization Boot
59350 Bus Ad Sales
59360 Shuttle Service
59365 Department Shuttle Services
59370 Special Event Parking
59375 Event Set Up
59380 Parking Garages
59385 Parking Services Advertising
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