

UTAH STATE UNIVERSITY
ACCOUNT CODE DEFINITIONS

(Revised April 15, 2005)
(Converted to Banner)

The standard expenditure account codes are defined on the following pages. The categories identified and defined are the ones recognized by the Banner SCT System. Unique definitions must relate to these categories.

EXPENDITURES

COST OF GOODS SOLD

<u>Banner Account</u>	<u>FRS Subcode</u>	
730100	2010	<u>Cost of merchandise for resale</u> Cost of items purchased for the purpose of resale. At the end of the reporting period, this is adjusted to the cost of merchandise actually sold.
730110	2011	<u>Cost of goods sold - groceries</u>
730120	2011	<u>Cost of goods sold - first class premium</u>
730130	2012	<u>Cost of goods sold - produce</u>
730140	2012	<u>Cost of goods sold - second class</u>
730150	2012	<u>Cost of goods sold - oil and other</u>
730160	2013	<u>Cost of goods sold - dairy</u>
730170	2013	<u>Cost of goods sold – third class meter</u>
730180	2013	<u>Cost of goods sold - parts</u>
730190	2013	<u>Sales markdowns</u>
730200	2014	<u>Cost of goods sold - meats</u>
730210	2014	<u>Cost of goods sold - third class indic</u>
730220	2014	<u>Cost of goods sold - tires</u>
730230	2015	<u>Cost of goods sold - beverages</u>
730240	2015	<u>Cost of goods sold - miscellaneous purchases</u>
730250	2015	<u>Cost of goods sold - postage due</u>
730260	2016	<u>Cost of goods sold - candy</u>
730270	2016	<u>Cost of goods sold - Federal Express</u>
730280	2017	<u>Cost of goods sold - pastries/bakery</u>

COST OF GOODS SOLD

<u>Banner Account</u>	<u>FRS Subcode</u>	
730290	2017	<u>Cost of goods sold - merchandise</u>
730300	2018	<u>Cost of goods sold - merchandise</u>
730310	2021	<u>Cost of goods sold - DHL express</u>
730320	2023	<u>Cost of goods sold - United Parcel</u>
730330	2024	<u>Cost of goods sold - Airborne Express</u>
730340	2026	<u>Miller Express</u>
730350	2028	<u>Global mail international</u>
730360	2029	<u>RMX</u>
730370	2115	<u>Rebates on purchases</u>
730200	2210	<u>Cost of production supplies</u> Cost of items used in producing goods or services for resale. At the end of a reporting period, this is adjusted to the cost of supplies actually sold.
730300	2400	<u>Freight in</u> Freight, shipping, and drayage charges on items purchased for resale.
710110	2500	<u>Budget - current expense</u> An optional Automatic Budget Reallocation code used to record the budget for account codes.

SALARIES

<u>Banner Account</u>	<u>FRS Subcode</u>	
615100	3000	<u>Budget salaries - ABR sub-budget pool</u> An optional Automatic Budget Reallocation code used to record the budget.
615300	3010	<u>Contract salaries</u> Compensation paid to employees, with the exception of graduate assistants, who have their salaries established on an annual basis and are scheduled to be paid a specified amount from specified accounts.
615500	3020	<u>Deceased employee's earnings - paid in the next calendar year</u> Contract salary earned but not paid at time of death - paid in subsequent calendar year.
615700	3022	<u>Deceased employee's earnings - paid in same calendar year</u> Contract salary earned but not paid at time of death - paid in same calendar year as death.
615900	3024	<u>Deceased employee's unused annual leave settlement</u> Compensation paid in settlement of unused annual leave of deceased employees.

SALARIES (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
616100	3030	<u>Overseas: post differential</u> Extra compensation for services - recruitment and retention incentive determined by agency.
616300	3040	<u>Salary adjustment - Prior period</u> Salary reallocations pertaining to prior fiscal years.
616500	3050	<u>Contract salaries - Summer instruction</u> Salary payments for summer instruction.
616700	3051	<u>Contract salaries - Summer instruction</u> Salary payments for summer instruction.
616900	3080	<u>Work in process - labor</u> Cost of labor used in producing goods or services for resale as it pertains to projects that are in the process of completion.
617100	3120	<u>Graduate Assistant salaries</u> Compensation paid to graduate assistants who have their salaries established on an annual basis and are scheduled to be paid a specified amount from specified accounts.
617300	3410	<u>Early retirement</u> Payments made to former employees who have elected to retire before age 65 and are eligible to participate in the early retirement program.
617500	3420	<u>Contract early retirement</u> Compensations paid employees who have taken early retirement but are back on a part time basis working on a sponsored project.
617700	3510	<u>Salary - payroll</u> Compensation paid to employees who have their salaries established on an annual basis and are scheduled to be paid a specified amount, but which may be paid from different accounts from month to month.
617900	3710	<u>Salaries allocated to other departments</u> Salary costs incurred on contracts and grants for secretarial services provided by a central secretarial pool.
618100	3900	<u>Salary-workmen's compensation reimbursement</u> Funds received as reimbursement for claims submitted through the State Insurance system on behalf of salaried employees.
618300	3990	<u>Matching - salaries</u> Salaries charged to accounts established to "match" a sponsored contract or grant.

WAGES

<u>Banner Account</u>	<u>FRS Subcode</u>	
625100	4000	<u>Budget wages - ABR sub-budget pool</u>
625300	4010	<u>Wages</u> Compensation to employees who work for the University on an hourly basis and who report their efforts by means of time sheets.
625310	4011	<u>Wages - Assistant Coaches</u>
625320	4012	<u>Wages – tutors</u>
625500	4020	<u>Distributed work-study wages</u> 30% portion of work-study wages allocated to the particular employing department involved.
625700	4040	<u>Wages adjustment prior period</u> Compensation paid in a prior fiscal year to employees who work for the University on an hourly basis and who report their efforts by means of time sheets.
625900	4050	<u>Wages - Summer instruction</u> Compensation to employees who work for the University on an hourly basis for work performed during summer semester.
626100	4051	<u>Wages - Summer instruction</u> Compensation to employees who work for the University on an hourly basis for work performed during summer semester.
626300	4100	<u>Wages overtime</u> Overtime is a calculated amount for an employee on payroll time sheet who worked more than 40 hours in a given week. The computed overtime hours is then multiplied by 1.5 of the current established pay rate.
626500	4710	<u>Wages allocated to other departments</u> Wage costs incurred on contracts and grants for secretarial services provided by a central secretarial pool.
626700	4900	<u>Wages - workmen's compensation reimbursement</u> Funds received as reimbursement for claims submitted through the State Insurance system on behalf of payroll employees.
626900	4990	<u>Matching - wages</u> Wages charged to accounts established to "match" a sponsored contract or grant.

EMPLOYEE BENEFITS

<u>Banner Account</u>	<u>FRS Subcode</u>	
635100	5000	<u>Budget benefits - ABR sub-budget pool</u> An optional automated Budget Reallocation code used to record the budget.

EMPLOYEE BENEFITS (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
635300	5200	<u>Employee Benefits Encumbrance</u> An allocated amount of future staff benefits to be charged to the account according to a percentage of the salary obligated on account code 615300.
635500	5201	<u>Employee Benefits Summer</u> Benefits related to summer instruction.
630500	5210	<u>Social Security</u> Social Security benefits charged to an account through a staff benefits interface program. Benefits are calculated as a percentage of eligible salaries and wages.
630700	5211	<u>Social Security Early Retirement Actual</u> Actual amount paid for social security taxes on early retirement compensation.
631250	5215	<u>Social Security Actual</u> Actual amount paid for social security taxes.
631100	5220	<u>Retirement</u> Retirement benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.
631300	5225	<u>Retirement Actual</u> Actual amount paid for retirement benefits.
631500	5230	<u>Federal Retirement and Thrift</u> Federal employee retirement benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.
631700	5235	<u>Federal Retirement and Thrift Actual</u> Actual amount paid for Federal retirement and thrift benefits.
635700	5240	<u>Insurance</u> Medical, dental and life insurance benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.
635900	5241	<u>Insurance Early Retirement</u> Medical, dental and life insurance benefits for early retiree's charged to an account through a staff benefit interface program. Benefits are allocated according to the actual amount paid for each retiree.
636100	5245	<u>Insurance Actual</u> Actual amount paid for insurance benefits.
636300	5246	<u>Insurance Early Retirement Actual</u> Actual amount paid for early retirement insurance.
631900	5250	<u>Unemployment</u> Unemployment benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.

EMPLOYEE BENEFITS (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
632100	5255	<u>Unemployment - Actual</u> Actual amount paid for unemployment benefits.
632300	5260	<u>Long Term Disability</u> Long Term Disability benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.
632500	5265	<u>Long Term Disability - Actual</u> Actual amount paid for Long Term Disability insurance.
632700	5270	<u>Short Term Disability</u> Short Term Disability benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.
632900	5275	<u>Short Term Disability - Actual</u> Actual amount paid for Short Term Disability insurance.
630250	5280	<u>Workers Compensation</u> Workers Compensation benefits charged to an account through a staff benefit interface program. Benefits are calculated as a percentage of the eligible salaries and wages.
630300	5285	<u>Workers Compensation - Actual</u> Actual amount paid for Workers Compensation insurance.
633100	5490	<u>Death benefits</u> Benefits paid to an employee's spouse/beneficiary equal to one month's salary computed from the date of death.
633300	5510	<u>Overseas allowance - post</u> Additional benefits to employees on overseas assignments to cover differences in standard of living and location.
633500	5520	<u>Overseas allowance - education</u> Additional benefits to employees on overseas assignments to cover the increased cost of educating family members at U.S. standards.
633700	5530	<u>Overseas allowance - housing</u> Additional benefits to employees on overseas assignments to cover costs of suitable housing.
633900	5540	<u>Overseas allowance - field service</u> Additional benefits to employees on short-term overseas assignments (similar to the post allowance.)
634100	5550	<u>Overseas allowance - federal tax</u> Additional benefits to employees on overseas assignments to cover any increase in income tax resulting from engaging in overseas work.

EMPLOYEE BENEFITS (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
634300	5590	<u>Overseas allowance - other</u> Additional benefits to employees on overseas assignments to cover costs of miscellaneous items not included in the above account codes.
634500	5710	<u>Benefits allocated to other departments</u> Benefit costs incurred on contracts and grants related to salaries and wages for secretarial services provided by a central secretarial pool.
639100	5810	<u>Graduate tuition waiver (taxable)</u> That portion of the tuition of a graduate child or spouse of an employee that is waived as an employee benefit - is added to the employee's gross income for tax purposes.
634700	5850	<u>Personal use of University vehicles (taxable)</u> The computed value of the personal use of a University vehicle is added to an employee's gross income for tax purposes.
634900	5990	<u>Benefits - matching</u> Benefits charged to accounts established to 'match' a sponsored contract or grant.

TRAVEL

<u>Banner Account</u>	<u>FRS Subcode</u>	
750100	6000	<u>Budget travel - ABR sub-budget pool</u> An optional Automatic Budget Reallocation code used to record the budget.
750300	6110	<u>In-state travel - general</u> Charges for travel within the State of Utah. Includes transportation, lodging, meals, and any other incidental expenses.
750310	6111	<u>Auto allowance</u>
750500	6130	<u>In-state travel - scouting (athletics)</u> Charges for travel within the state of Utah incurred for scouting opposing athletic teams.
750700	6140	<u>In-state travel - recruitment (athletics)</u> Charges for travel within the state of Utah incurred for the recruiting of athletics.
750900	6150	<u>In-state travel - team (athletics)</u> Charges for travel incurred in transporting athletic teams to and from sporting events within the state of Utah.
751100	6160	<u>In-state travel - fund raising</u> Charges for travel within the state for fund raising activities.
751300	6210	<u>Out-of-state travel - general</u> Charges for travel outside the State of Utah. Includes transportation, lodging, meals, and any other incidental expenses.

TRAVEL (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
751500	6230	<u>Out-of-state travel - scouting (athletics)</u> Charges for travel outside the state of Utah incurred for scouting opposing athletic teams.
751700	6240	<u>Out-of-state travel - recruitment (athletics)</u> Charges for travel outside the state of Utah incurred for the recruiting of athletics.
751900	6250	<u>Out-of-state travel - team (athletics)</u> Charges for travel incurred in transporting athletic teams to and from sporting events outside the state of Utah.
752100	6260	<u>Out -of-state travel - fund raising</u> Charges for travel outside the State of Utah for fund raising activities.
752300	6410	<u>Participant</u> Charges for travel in bringing individuals to the University to participate in workshops, seminars, etc. This would ordinarily occur as part of the activities funded by sponsored contracts or grants.
752500	6510	<u>Overseas - international</u> Charges for travel to and from overseas destinations. Includes transportation charges only.
752700	6520	<u>Overseas - in-country</u> Charges for travel within or among foreign countries. Includes transportation charges only.
752900	6530	<u>Overseas - per diem</u> Charges for lodging and meals while traveling overseas.
753100	6540	<u>Overseas - incidental</u> Charges for incidental expenses not covered in the above account codes, which relate to overseas travel.
753300	6610	<u>Gas, oil department vehicle</u> Charges for gasoline, oil and other minor maintenance items incurred while traveling in a University-owned vehicle.
753500	6990	<u>Travel - matching</u> Travel charged to accounts established to "match" a sponsored contract or grant.

CURRENT EXPENSE

<u>Banner Account</u>	<u>FRS Subcode</u>	
710100	7000	<u>Budget current expense - ABR sub-budget pool</u> An optional Automatic Budget Reallocation code used to record the budget.

GENERAL SERVICES

<u>Banner Account</u>	<u>FRS Subcode</u>	
710200	7010	<u>Freight and postage</u> Charges for freight, drayage, courier and express services. Charges for stamps, postage meter setting and deposits, etc.
710210	7011	<u>Postage – meters, rmrs</u>
710300	7020	<u>Telephone</u> This includes telephone charges incurred separately from the telephone billing system beginning April 30, 1994.
710400	7021	<u>Telephone/long distance</u> This includes telephone long distance charges made through the telephone billing system of the University.
710500	7022	<u>Telephone/recurring</u> This includes telephone recurring charges made through the telephone billing system of the University.
710600	7023	<u>Telephone/non-recurring</u> This includes telephone non-recurring charges made through the telephone billing system of the University.
710700	7024	<u>Telephone/special lines</u> This includes telephone special line charges made through the telephone billing system of the University.
710800	7025	<u>Telephone/cellular</u> This includes telephone cellular charges made through the telephone billing system of the University.
710900	7030	<u>Data processing</u> Charges incurred for services of computer facilities. Includes processing of programs, service requests, etc.
710910	7035	<u>Data storage</u> Charges for use of space to store data at RS/GIS laboratories.
711100	7040	<u>Printing and copying</u> Charges for duplicating and reproduction services. Includes costs from Printing Services and Copy Centers and departmental operating costs of copy machines.
711200	7045	<u>Video production</u> Charges for producing or duplicating video materials.
711300	7050	<u>Laundry and cleaning</u> Laundry and towel supply services, uniform and dry cleaning costs, etc.
711400	7060	<u>Waste Disposal and Recycling</u> Costs related to pickup and/or disposal of waste materials. Includes charges from University departments and non-University providers.

GENERAL SERVICES (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
711500	7070	<u>Commuting</u> Reimbursement of costs incurred to attend meetings or otherwise perform work requiring day trips within the State of Utah. Included are reimbursements for use of personal vehicles, operating costs of departmental vehicles, and reimbursement of meal costs associated with the day trip.
730400	7071	<u>Cable Television</u>

CONTRACTUAL SERVICES

<u>Banner Account</u>	<u>FRS Subcode</u>	
711600	7110	<u>Contract agreement - not individual</u> Services provided by outside companies, which may include equipment, maintenance, designing and servicing costs. Also includes installment payments for capital purchases (excluding down payments) to prevent inventory duplication of capital items.
711610	7110	<u>Game parking</u>
711620	7111	<u>Guarantees</u>
711630	7113	<u>National lab</u>
711640	7113	<u>Reference labs</u>
711700	7120	<u>Subcontract \$25,000 and under</u> Payments made by the University for performance of a substantive portion of the work on a sponsored agreement up to \$25,000 per subcontract.
711800	7130	<u>Subcontract over \$25,000</u> Awards made per definition of subcode 711700 in excess of \$25,000 per subcontract.
711900	7140	<u>Group labor</u> Payments made by Auxiliary Enterprises for performance of cleaning or concession services by local groups or organizations.
712110	7150	<u>Professional and technical fee - individual</u> Contractual services performed by a non-University individual for consulting or other services in technical or professional fields.
712120	7151	<u>Game officials</u>
712130	7152	<u>Open medical</u>
712150	7155	<u>Patient care</u> Contractual services performed by a non-University individual for patient care services in technical or professional fields.

CONTRACTUAL SERVICES (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
712200	7160	<u>Rentals (excluding auto)</u> Charges for rental or lease of machinery, equipment, furniture, property, storage, etc.
712210	7161	<u>Rentals - Student Center</u>
712220	7161	<u>Rentals - Student Center</u>
712230	7162	<u>IKON office solution</u>
712240	7162	<u>Rentals - Warehouse</u>
712300	7165	<u>Rentals - Vehicles</u> Charges for rental or lease of vehicles used in daily operation of business.
712400	7170	<u>Insurance</u> Charges incurred for insurance premiums on any University owned or rented facilities and equipment. Includes costs for covering theft, hazard, liability, automobile, employee dishonesty, etc.
712500	7180	<u>Commission and Royalty Costs</u> Commission or royalty payments made to other departments of the University or to franchisers based on negotiated agreement.
712600	7190	<u>I.O.T. agreement expenditures</u> Reimbursement to SDL for their expenditures on a sponsored project, where USU has the prime contract.

LEGAL AND COLLECTION

<u>Banner Account</u>	<u>FRS Subcode</u>	
712700	7270	<u>Collection expenses/bad debts</u> Payments made to collection agencies for services in connection with debt collection. Also, this code is used for writing off bad debts except those relating to Federal Perkins Loan Program.
730425	7271	<u>Bank Card discount</u>
730450	7272	<u>Purchasing returns gain/loss</u>
712800	7280	<u>Litigation expense</u> Costs incurred in litigating claims for or against the University. Includes legal costs in collecting loans not covered by collection agencies, lawsuits, etc.

SUPPLIES AND NON-INVENTORIED EQUIPMENT

<u>Banner Account</u>	<u>FRS Subcode</u>	
712900	7310	<u>Operating supplies</u> Expendable items of a general nature not otherwise specified. Includes administrative, instructional, shop and custodial supplies, etc.
712910	7311	<u>Paper goods</u>
713110	7330	<u>Laboratory supplies</u> Expenses for research and scientific supplies. Includes test tubes, beakers, bottles, and small instruments and devices. This category should also be used for purchase of small experimental lab animals.
713100	7350	<u>System components - non-inventories</u> High-cost, high technology items, which have many of the same characteristics as capital expenditures. These are expended currently, however, since their normal lives are terminated during experimentation soon after acquisition.
713250	New	<u>Pass through equipment</u>
713750	New	<u>Computer hardware less than \$5,000</u>
714210	7365	<u>Landscape/lawn care</u>
714220	7367	<u>Plumbing</u>
714230	7368	<u>Electrical</u>
714240	7369	<u>HVAC</u>
713200	7370	<u>Small tools and equipment - under \$1,000</u> Item of University property other than real property having a useful life of more than one year, which is movable, performs a distinct function, is not a component of some other item, and has an acquisition cost of under \$1,000.
714250	7371	<u>Appliances</u>
714260	7372	<u>Coverings</u>
714270	7373	<u>Furniture</u>
713300	7380	<u>Tools and equipment - \$1,000 to \$4,999</u> Item of University property other than real property having a useful life of more than one year, which is movable, performs a distinct function, is not a component of some other item, and has an acquisition cost of \$1,000 to \$4,999.
713400	7389	<u>Capitalized equipment offset</u> For operations using depreciation accounting. To offset and capitalize transactions recorded in account code 713300 - transferred to account control 196700.

SUPPLIES AND NON-INVENTORIED EQUIPMENT (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
713500	7390	<u>Computer software</u> Cost of computer programs or application packages for use in the University and individual office computers, word processors, etc.
713600	7410	<u>Office supplies</u> Expendable items normally consumed in an office environment. Includes pencils, erasers, paper clips, rulers, photocopying supplies, etc. Also included in this code are charges for purchase of letterheads, envelopes, and writing paper, etc.
713700	7430	<u>Library books</u> Books, manuals, and publications purchased for University and departmental libraries.
713800	7450	<u>Uniforms and apparel</u> Costs of special uniforms or other clothing necessary for the work environment. Includes aprons, protective glasses, safety boots, smocks, embossing and embroidery.
713900	7470	<u>Utensils and glassware</u> Eating utensils, dinnerware, glassware, and other items typically needed where food is served.
713910	7490	<u>Feed and seed</u> Items purchased for planting or consumption by University-owned animals, birds, insects, etc.

REPAIRS AND MAINTENANCE

<u>Banner Account</u>	<u>FRS Subcode</u>	
714100	7510	<u>Repairs and maintenance - Physical plant</u> Costs of repairing and maintaining University-owned facilities and property, which is performed by employees of the Physical Plant Department.
714110	7515	<u>Repairs and maintenance - Physical Plant</u>
714120	7516	<u>Repairs and maintenance - Facilities materials</u>
714200	7520	<u>Repairs and maintenance - other</u> Costs of repairing and maintaining University-owned facilities and property, which is performed by individuals or businesses. Includes cost of non-capitalizable improvements to land and buildings such as carpets, drapes, partitions, etc.
714280	7521	<u>Repairs and maintenance - Xerox</u>
714290	7525	<u>Repairs and maintenance - EIS software maintenance</u>
714299	7529	<u>Repairs and maintenance - Auxiliaries</u>

REPAIRS AND MAINTENANCE (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
714300	7540	<u>Repairs and maintenance - Vehicle maintenance and operation</u> Expense incurred in operating, maintaining, and repairing University-owned vehicles. This category <u>excludes</u> operating costs of motor pool vehicles while being used for employee travel (account code 753300).

UTILITIES

<u>Banner Account</u>	<u>FRS Subcode</u>	
740100	7560	<u>Utilities - fuel</u> Charges for natural gas furnished by public utilities, or coal and heating oil purchased for use by the heating plant.
740200	7570	<u>Utilities - electricity</u> Charges for electricity furnished by public utilities.
740210	7572	<u>Utilities - electricity</u> Charges for electricity furnished by public utilities.
740800	7580	<u>Utilities - water</u> Charges for water furnished by local municipalities.
740900	7590	<u>Utilities - sewer</u> Charges for sewage disposal by local municipalities.
740910	7595	<u>Utilities - sewer</u> Charges for sewage disposal by local municipalities.

PUBLIC AND EMPLOYEE RELATIONS

<u>Banner Account</u>	<u>FRS Subcode</u>	
714400	7610	<u>Advertising and publicity information</u> Expenses incurred for advertising or publishing information about the University and its activities or programs. Includes costs for help-wanted ads, legal notices, etc.
714410	7611	<u>Advertising and promotions - marketing department</u>
714420	7613	<u>Advertising and publicity information</u>
714500	7620	<u>Receptions and guests</u> Expenses incurred in honoring present or former employees and entertaining guests of the University. Includes catering costs, meals and lodging, if applicable.
714510	7621	<u>Campus Housing - Visitations</u>
714520	7622	<u>Food Service - Visitations</u>

PUBLIC AND EMPLOYEE RELATIONS (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
714530	7625	<u>Employee meals</u>
714600	7630	<u>Awards</u> Costs of prizes in connection with University activities.
714700	7640	<u>Trade literature and membership dues</u> Subscription costs for trade literature and periodicals. Also included are costs for employee membership dues in professional or trade associations.
714800	7650	<u>Employee recruitment and training</u> Payments made to reimburse prospective employees for food and lodging associated with interviews. Also includes any necessary training expenses for employees to increase or maintain certain job skill levels.
714810	7651	<u>Special training</u>
714900	7670	<u>Registration fees</u> Fees charged for registration at seminars, workshops, conventions, etc., attended by University employees.
715110	7680	<u>Exhibits/displays</u> Costs of material and construction of exhibits and displays in connection with University activities.
715100	7690	<u>Fund Raising</u> Costs of various fund raising activities for the University and its divisions - excluding travel.

STUDENT AID

<u>Banner Account</u>	<u>FRS Subcode</u>	
761100	7710	<u>Scholarships and grants-in-aid</u> Payments made to students for scholarships and other grants, which require no repayment. These are usually based on need or academic, athletic, and artistic achievement.
761110	7711	<u>Campus housing - school year</u>
761120	7712	<u>Campus housing - preseason</u>
761130	7715	<u>Text books/school supplies</u>
761140	7716	<u>Campus food service - school year</u>
761150	7717	<u>Campus food service - preseason</u>

STUDENT AID (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
761300	7720	<u>Stipends</u> A fixed monetary amount paid periodically for educational assistance. If the monetary amount paid is for services, then the individual receiving payment is considered an employee. If the monetary amount is for the specific purpose of providing educational assistance without services, it is considered to be a stipend.
761500	7730	<u>Tuition and fees</u> Payment made to cover the cost of tuition and fees for particular students taking part in training grants or other sponsored activities.

FISCAL ITEMS

<u>Banner Account</u>	<u>FRS Subcode</u>	
715200	7810	<u>Allocated administrative expense</u> Costs allocated to various auxiliary enterprise units to reflect portion of administrative costs not charged directly (e.g., director of auxiliaries, central food service administration, etc.)
715210	7812	<u>Allocated food service administration</u>
715220	7813	<u>Allocated bindery expense</u>
715230	7813	<u>Allocated housing administration</u>
715240	7814	<u>Allocated administrative expense</u>
715250	7818	<u>Allocated housing resident life</u>
715260	7819	<u>Allocated summer lodging</u>
715300	7820	<u>SDL indirect costs</u> 30% return on indirect costs to SDL on IOT's.
715400	7830	<u>Allocated indirect cost</u> Auxiliary enterprise portion of physical plant and institutional support costs not charged directly.
715500	7840	<u>Auxiliary/service system - suspense</u> This code is used to record items posted to expense by the auxiliary/service accounting system. It acts as a clearing account and ordinarily should be cleared to zero each month.
780100	7850	<u>Depreciation</u> Charges for systematic write-off of cost of capital items.
780110	7851	<u>Reserves for lease buyout</u>
780110	New	<u>Depreciation - Buildings</u>
780120	New	<u>Depreciation – Improvements other than buildings</u>

FISCAL ITEMS (continued)

<u>Banner Account</u>	<u>FRS Subcode</u>	
780130	New	<u>Depreciation – other assets</u>
715600	7860	<u>Debt Service/Lease Purchase Payments</u> Principal and interest payments for debt service or equipment lease purchase payments.
715700	7880	<u>Interest on debt</u> Charges for interest payments, which result from installment purchases or acquiring debt.

MISCELLANEOUS

<u>Banner Account</u>	<u>FRS Subcode</u>	
715800	7910	<u>Other current expense</u> Charges for miscellaneous types of expenses not covered elsewhere.
715900	7920	<u>Salary or payroll overpayment</u> Compensation paid to an employee in excess of amount earned.
716110	7930	<u>Discounts Earned</u> Discounts earned according to vendor terms.
716100	7950	<u>Professional and Technical Fee-USU Department</u> Services performed by University departments for consulting or other services in technical or professional fields.
716200	7990	<u>Current expense - matching</u> Current expenses charged to accounts established to "match a sponsored contract or grant.

CAPITAL OUTLAY

<u>Banner Account</u>	<u>FRS Subcode</u>	
771100	8000	<u>Budget capital outlay - ABR sub-budget pool</u> An optional Automatic Budget Reallocation code used to record the budget.
771300	8100	<u>Land</u> Cost or other basis of land or land rights. Includes cost for right-of-way, easements, legal and escrow fees, engineering, and appraisals.
771500	8200	<u>Building</u> Cost or other basis of buildings and other non-movable structures in excess of \$1,000. Includes costs for construction, architectural/engineering fees, remodeling/renovation, and fixed equipment or systems. Any item attached to or which is part of the building or its components should be included in this code.

CAPITAL OUTLAY (cont.)

<u>Banner Account</u>	<u>FRS Subcode</u>	
771700	8290	<u>Capitalized buildings offset</u> For operations using depreciation accounting. To offset and capitalize transactions recorded in account code 771500 - transferred to account control 195500.
771900	8300	<u>Improvements other than buildings</u> Cost or other basis of improvements of a permanent nature to land. Includes costs of fencing, sidewalks, parking lots, landscaping, utility systems, etc.
772100	8390	<u>Capitalized improvements other than buildings - offset</u> For operations using depreciation accounting. To offset and capitalize transactions recorded in account code 771900 - transferred to account control 196100.
772300	8500	<u>Equipment \$5,000 and over</u> Item of University property other than real property having a useful life of more than one year, which is movable, performs a distinct function is not a component of some other item and has an acquisition cost of \$5,000 or more.
772325	New	<u>Computer software \$5,000 and over</u>
772350	New	<u>Computer equipment and parts \$5,000 and over</u>
772375	New	<u>Components of capitalized equipment</u>
772400	New	<u>Upgrades to cap equipment \$5,000 and over</u>
772500	8590	<u>Capitalized equipment offset</u> For operations using depreciation accounting. To offset and capitalize transactions recorded in account code 772300 - transferred to account control 196700.
772600	8600	<u>Lot equipment</u>
772610	8601	<u>SCT training cost</u>
772620	8602	<u>SCT workflow license</u>
772630	8603	<u>SCT travel expenses</u>
772640	8620	<u>Collegis services</u>
772650	8621	<u>Evisions software</u>
772700	8700	<u>Art and scientific collections</u> Cost and other basis of artwork, art objects, and collections of a scientific, historical or photographic nature.
772900	8800	<u>Livestock</u> Cost or other basis of livestock acquired for University farms or research. Includes cattle, sheep, horses, poultry, etc.

CAPITAL OUTLAY (cont.)

<u>Banner</u> <u>Account</u>	<u>FRS</u> <u>Subcode</u>
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773100	8990
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Capital outlay - matching

Capital outlay charged to accounts established to "match" a sponsored contract or grant.

INDIRECT COSTS

<u>Banner</u> <u>Account</u>	<u>FRS</u> <u>Subcode</u>
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790100	9701
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Indirect costs

Charges made to contracts/grants to cover appropriate share of indirect costs of the University.