

University of South Alabama
Account Hierarchy Report - Guidelines and Listing
Revenues and Expenses

Note

This account listing is to be used in the "Account" element of the Banner FOAPAL.
This listing represents only a portion of the accounts, as follows:

5XXXXX	Revenues (partial list)
6XXXXX	Payroll and fringe benefit expenses
7XXXXX	Other expenses

Account Code	Description	Account Code	Description
-----------------	-------------	-----------------	-------------

Gifts

532520 Gift-Alumni
 532530 Gift-Annual Fund
 532540 Gift-Bequest
 532550 Gift-Business
 532560 Gift-Foundation Other
 532570 Gift-Friends
 532580 Gift-Jaguar Athletic Club
 532590 Gift-Other
 532600 Gift-USA Foundation
 532610 Gift-CMN Payroll Deduction

Sales and service of educational activities

Sales and service of educational activities - continued

541200 Ticket Sales
 541300 Tournament Entry Fees
 541600 Vanguard Revenue
 541650 Vanguard In-House Offset
 550100 Sales & Service-Auxiliary General

Bookstore sales

550210 Books Medical-Taxable
 550215 Books Medical-Non-Taxable
 550220 Books New-Taxable
 550225 Books New-Non-Taxable
 550230 Books Used /TD <0 6

University of South Alabama
Account Hierarchy Report - Guidelines and Listing
Revenues and Expenses

Account Code	Description	Account Code	Description
<u>Sales and service of educational activities - continued</u>		<u>Other revenues</u>	
	<u>Bookstore sales - continued</u>	580100	Other Revenues Miscellaneous
550290	Software-Taxable	580105	Gain on Sale of Assets
550295	Software-Non-Taxable	580110	Sale of Surplus Property
550300	Medical Supplies-Taxable	580115	Insurance Settlement-FEMA Funds
550305	Medical Supplies-Non-Taxable	580120	Veterans Admin Registration
550310	Supplies-Taxable	580130	Mitchell Center Events
550315	Supplies-Non-Taxable	580140	Trust Funds Reimbursement
550320	Cap and Gown Rental	580150	Post Office Mail Room Box Rental
550350	Vendor Rebates and Discounts	580160	US Postmaster Subsidy
	<u>Housing</u>	580170	Loan Cancellation Refund
550411	Housing Dorm Rental Fall	580180	Rental Bank ATM
550412	Housing Dorm Rental Spring	580190	Rent Health Service Foundation
550413	Housing Dorm Rental Summer	580191	Rent Mitchell Center Signage
550414	Housing Hillsdale Rental	580192	Rent Mitchell Center Suites
550420	Housing Bad Debt Recovery	580193	Rent Fields
550430	Housing Other Income	580194	Rent Other
	<u>Brookley</u>	580195	Rent SHAC
550510	Brookley Supplies Taxable	580200	Bad Debt Recovery
550515	Brookley Supplies Non-Taxable	580300	Over/Short
550520	Brookley Rental Income	580400	Taxable Sales
550525	Brookley Facility Assessment Fee	580450	Sales Tax Discount
550530	Brookley Miscellaneous Fees		
	<u>Food Service</u>		
550610	Food Services Commissions		
550620	Food Services Other		
550700	Sales & Services Miscellaneous		

University of South Alabama
 Account Hierarchy Report - Guidelines and Listing
 Revenues and Expenses

Account Code	Description	Account Code	Description
<u>Salaries and benefits</u>			
610100	Executive/Admin Salaries		
610190	Temp Executive/Admin Salaries		
610200	Instruction Salaries		
610210	Summer Instruction Salaries		
610220	Instruction Non-Credit Salaries		
610230	Instruction Interns		
610240	Faculty Supplemental Non-Instr		
610290	Temporary Instructional Salaries		
610300	Professional Salaries		
610320	Residents Salaries		
610330	Post Doctorate Salaries		
610390	Temporary Professional Salaries		
610400	Clerical Wages		
610490	Temporary Clerical Wages		
610500	Craft Trade Wages		
610590	Temporary Craft Trade Wages		
610600	Service Wages		
610690	Temporary Service Wages		
610700	Technical Salaries		
610790	Temporary Technical Salaries		
610800	Coaches Salaries		
610890	Temporary Coaches Salaries		
610900	Overtime		
610910	Unapproved NonContract Wages		
610920	Federal Salary Cap Overages		
610930	Accrued Salaries and Wages		

University of South Alabama
 Account Hierarchy Report - Guidelines and Listing
 Revenues and Expenses

Account Code	Description	Account Code	Description
<u>Other expenses - continued</u>		<u>Other expenses - continued</u>	
<u>Administrative and general expenses - continued</u>		<u>Administrative and general expenses - continued</u>	
712530	Building Rental	713510	Animal Bedding
712535	Equipment Maintenance Contracts	713520	Animal Feed
712540	Equipment Maintenance & Repair	713530	Animals
712550	Equipment Rental	714010	Photo Supplies
712560	Grounds Maintenance	714020	Retail Photo Marketing
712570	HVAC Maintenance	714510	Auto Supplies
712580	Inspection Fees	714520	Chemical Supplies
712590	Renovations	714530	Floor Finishing
712600	Renovations Contracts	714540	Housekeeping Supplies
712610	Self-Funded Maintenance	714550	Industrial Lubes
713010	Advertising	714560	Laundry
713020	Advertising-Recruiting	714570	Linen Replacement
713030	Bank Charges	714580	Maintenance Supplies
713040	Birth Certificate Amendments	714590	Shop Tools
713050	Computer Software	714600	Vehicle Fuel
713060	Employee Injury	715010	Cable
713070	Freight	715020	Telephone-Carrier
713080	Freight-Transplant	715030	Telephone-Cellular
713090	Fund Raising Premium	715040	Telephone-Internal Transfers
713100	Honorarium	715050	Telephone-Long Distance Carrier
713110	Insurance	715060	Telephone-Long Distance Internal Tr
713120	Interfacility Services	715070	Telephone-Other Carrier
713130	Lab/Med Tests	715080	Telephone-Other Internal Transfers
713140	Membership Dues	715090	Telephone-Reimbursement
713150	Microfilm Expense	715100	Telephone-Watts
713160	Misc Fees & Permits	715110	Wireless-Pagers
713170	Missing Property/Theft	715510	Archives Materials
713175	Obsolete Inventory	715520	Audio Visual Materials
713180	Receptions, Lectures, Events	715530	Books
713190	Taxes & Licenses	715540	CD Materials
713200	Transplant-Global Dr Fees	715550	E-Books
713210	Transplant-Surgeon Evaluations	715560	Electronic Journals
713220	Vendor Rebates/Discounts	715570	Government Documents
713225	Other Miscellaneous Expense	715580	Legal Materials

University of South Alabama
Account Hierarchy Report - Guidelines and Listing
Revenues and Expenses

Account
Code

Description

Account
Code

Description

Other expenses - continued

Internal charges - continued

Other expenses - continued

Utilities

University of South Alabama
Account Hierarchy Report - Guidelines and Listing
Revenues and Expenses

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

University of South Alabama
Account Hierarchy Report - Guidelines and Listing
Revenues and Expenses

Account Code	Description	Account Code	Description
_____	_____	_____	_____

University of South Alabama
 Account Hierarchy Report - Guidelines and Listing
 Revenues and Expenses

<u>Account Code</u>	<u>Description</u>	<u>Account Code</u>	<u>Description</u>
<u>Other expenses - continued</u>		<u>Other expenses - continued</u>	
	<u>Construction expenses</u>		<u>Scholarships</u>
760900	Construction Expenses	770010	Assistantships
760905	Construction Administration	770020	Athletics 5th Year Scholarships
760910	Construction Architect and Eng Fees	770030	General Scholarships
760915	Construction Consultant Fee	770040	Non-Enrolled Scholarships
760920	Construction Contracts	770050	Non-Resident Scholarships
760925	Construction Management Fee	770060	Room/Board Scholarships
760930	Construction Retainage	770070	Student Awards
760935	Construction In-house Casework		
760940	Construction In-house Construction		
760945	Construction Project Contingency		
760950	Construction Site and Site Improvements		
760955	Construction Supervision		
760960	Construction USA Paid Materials		