Eastern Washington University

#### Banner Finance

Chart of Accounts

**Introduction**

**Chart of Accounts**

The Chart of Accounts is the “key” to Banner Finance. It defines the accounting distribution used on all transactions processed in the Banner Finance module.

The Chart of Accounts is a set of fields that contain certain values. These values are organized into tables, and it is the structure and relationships of these tables that form the foundation of the Chart of Accounts. This structure determines how data is collected and recorded in the various Banner modules and how that data is retrieved for financial transactions and financial reporting.

The Chart of Accounts structure in Banner is composed of six elements: **F**und, **O**rganization, **A**ccount, **P**rogram, **A**ctivity, and **L**ocation (**FOAPAL**). The chartfield elements classify how revenues, expenses, assets, liabilities, and equity are recorded. Four of these chartfield elements are required: **F**und, **O**rganization, **A**ccount, and **P**rogram (**FOAP**).

**Index Codes**

The Index Code is a six (6) digit code that automatically translates or converts your finance information into the full fund, organization and program components of the “FOAPAL” element string. This code can be used in Banner when purchasing goods and services or to obtain balance information.

**The Chart of Accounts**

|  |  |
| --- | --- |
| **Chart Field** | **Description** |
| **FUND** | The six-digit Fund is used to specify the funding source. Examples of EWU funds include General Operating, Auxiliary Enterprises and Grants. |
| **ORGANIZATION** | The five-digit Organization code identifies the department (such as the Office of the President, the General Accounting Office, the Biology department, etc.). |
| **ACCOUNT** | The five-digit Account code classifies and describes the type of activity being recorded such as revenues and expenditures in the Operating Ledger and assets and liabilities in General Ledger. |
| **PROGRAM** | The five-digit Program code identifies the major purpose of the expenditures and accumulates expenditure information into major categories such as instruction, research or academic support etc. |
| **ACTIVITY** | The Activity code is optional and is used primarily for specialized reporting. |
| **LOCATION** | The location code is optional and is used to identify physical locations (for example Showalter Hall). |

Eastern Washington University

#### Banner Finance

Charts of Accounts

**Account Code**

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In the operating ledger the account identifies the revenues and expenditures. The following sections provide the definitions for each account.

REVENUE

The actual assigned account codes and definitions are listed below.

***Tuition & Fees***

51000 Tuition (Building and Operating), and Student & Activity Fees – Basic fees established

by statute for residents and non-residents; part-time and full time. These fees are

accounted for in the appropriate state, local and auxiliary funds.

51001 Summer Tuition

51002 Bond Payment, S & A Fees

51003 ELI/AUAP S & A Fees

51100 Continuing Education Fee – Fee established for courses taken through various continuing

education programs.

51200 Special Course Fees – A dedicated fee established for special courses. The fee covers

materials and supplies used during the course, i.e., Photography Supplies or costs incurred

due to the nature of the course, i.e., River Rafting.

51300 Other Educational Incidental Fees – All student fees and charges which are secondary or

subordinate to the regular educational fees.

51301 Employee Course Audit Fee

51302 Running Start Fee

51303 Technology Fee Waiver

51304 Student Health Fee

51305 EWU Employee Fee

51306 Financial Aid Fund

51307 Washington National Guard

***Gifts, Grants and Contracts***

Federal Government Agencies – Funds received directly from the federal government for which the institution must account for directly to the federal government.

52000 Federal Receivable

52001 Vendor Contracts

52002 Department of State

52003 National Endowment for the Arts

52004 Corporation for National Service

52005 Department of Agriculture

52006 Department of Defense

52007 Department of Health & Human Services

52008 Department of Interior

52009 Department of Commerce

52010 National Science Foundation

52011 Small Business Administration

52012 Veterans Administration

52013 Department of Justice

52014 Department of Labor

52015 National Endowment for the Humanities

52016 Department of Energy

52017 Department of Education

52018 General Service Administration

52019 Federal Revenues

52020 Environmental Protection Agency

52021 NASA

52022 Housing & Urban Development

52023 Department of Transportation

52090 Federal Revenue Pass Thru

52091 Federal Student Loan Contribution

52092 Federal Reimbursement on cancelled loans

52100 State of Washington Governmental Agencies – Those funds received from the State of

Washington for use as designated by the gift, grant or contract for purposes other than

those provided for through appropriations.

52110 State Government Agencies (Not Washington) – Those funds received from states other

than Washington for use as designed by the gift, grant, or contract.

52200 Local Government Agencies – Those funds received from a local government agency for

use as designated by the gift, grant or contract.

52300 Private Individuals and Agencies – Those funds received from private organizations or

individuals for use as designed by the gift, grant or contract.

***Services of Educational Activities***

54001 Educational Activities – Fees received from sale of services related to an educational

function. These fees contribute to the support of related activities. Not currently used.

***Sales and Services of Auxiliary Enterprises***

55000 Sales & Services of Auxiliary Enterprises – Funds received from the sale of services,

supplies or materials which were secured or produced for resale, i.e., Bookstore. Note:

Each functional area further defines type of revenues.

***Other Sources – Revenue***

56000 Local Investment/Interest Income – Funds received as earnings on investments made

from General Local Bank Account, i.e., Interest.

56100 Capital Gains – Gain realized on investment at time of sale.

56110 Capital Losses - Loss realized on investment at time of sale.

56200 Unrealized Capital Gains – Adjustment to reflect an increase in fair value of investment

resulting in unrealized gain. This entry is normally recorded at the end of a fiscal year.

56210 Unrealized Capital Losses – Adjustment to reflect decrease in fair value of investment

resulting in unrealized loss. This entry is normally recorded at the end of a fiscal year.

56500 Endowment Income – The unrestricted endowment income received by the institution

into current funds.

56700 Treasury Deposit Income – Funds received as earnings on deposits held by the State

Treasury for State AFRS Fund 061.

56710 Treasury Investment Income – Funds received as earnings on investments held by the

State Treasury for State AFRS Fund 061.

56800 Interest Income Collected – Interest collected on student loans.

56810 Interest Income Cancelled – Interest cancelled on student loans.

57000 Rental Income – Funds received from the rental or lease of institutional land, buildings or

equipment. Each functional area further defines type of rental income.

57300 Fine & Forfeiture Income – Funds collected under institutional policies and regulations

for the replacement of lost or destroyed books, supplies, or equipment; forfeited deposits

or fines.

57301 Late Registration Fine

57302 Add/Drop Fine

57303 Late Payment Fine

57304 Return Check Fee

57305 Library Fine

57306 H & D Forfeited Room Deposit

57307 H & D Damage Fines

57308 H & D Hall Fines & Forfeitures

57309 Parking Fines

57310 Student Disciplinary Fines

57311 Epic- Damage and Cleaning Fine

57312 Library- Lost Book Fine

57313 Sports & Recreation- Lost Equipment Fine

57500 Sale of Property Income – Funds realized from the sale of supplies and equipment which

was not purchased for resale.

57501 Sales of Services – Funds derived from the sale of services of institutional operations, not

as a product directly for resale.

57502 Cash Over and Short – Funds identified at the time of deposit where the receipts and

monies do not balance.

57503 Other Revenues – Funds received which are incidental to the operation of the institution

and cannot be identified as one of the above object codes.

57504 Graduate Program- Thesis Revenue

57505 H & D- Flex Vendor Administrative Fee

57506 Library- Copies Revenue

57508 Sports & Recreation- Towel Fee

57509 Sports & Recreation- G P User Fee

***Other Sources – Non-Revenue***

Debt Service Transfer – Transfer between funds for debt service payments (i.e., Fund 061

to Fund 001).

***Recharges***

58000 Services Recharge- Interdepartmental charges for services. To be used in Service Funds.

58001 Goods Recharge- Interdepartmental sales of goods and supplies as a result of cost of goods

sold. To be used in service and auxiliary enterprises.

58002 Salaries Recharge- Interdepartmental charges for salaries and benefits.

58100 Recharge Centers – Interdepartmental sales of goods and supplies in established and

authorized recharge centers.

58200 Administrative Costs – Administrative allowance cost recovery in support of functions

provided by centralized fiscal areas.

***Indirect Cost Recoveries -*** Recovery of costs incurred by the university in support of grants and

contracts. Distribution is governed by university indirect cost policy.

58500 Grants Administration

58501 Academic Department

58502 Faculty

58503 College

58504 Provost

58505 Library

58506 Audit Function

58507 University Support

58550 Federal Financial Aid Programs- Recovery of costs in support of Federal Financial Aid

Programs.

58551 State Financial Aid Programs – Recovery of costs in support of State Financial Aid

Programs.

***Governmental Appropriations***

59000 State Appropriations – Operating: Current activity of State appropriated funds

based on expenditures to date.

59010 State Appropriations – Capital: Current activity of state appropriated funds based on

expenditures to date.

**EXPENDITURE**

The actual assigned codes and their definitions are listed below.

***Salaries and Wages***

Administrative

All employees/positions in institutions of higher education which have been defined as exempt by RCW 41.06 by the Washington Personnel Resources Board, and by the governing board of the institution excluding faculty (whose primary responsibilities are teaching and research), graduate assistants and students.

61100 Administrative - Regular base salary for administrative exempt employees.

61200 Administrative – Additional salary for administrative exempt employees whose regular

base salary is less than full time.

Faculty

All employees/positions in institutions of higher education whose primary responsibilities are teaching, research or public service or any combination of these, including librarians and positions held by matriculating students approved by the graduate program. Term(s) can be for quarter, semester, year, annual year or longer. The type of pay includes regular time, professional leave and sick leave for permanent full-time faculty, permanent part-time faculty, temporary full-time faculty and temporary part-time faculty.

62100 Faculty, Regular – Regular appointments, retiree hirebacks, department chair and

merit bonus.

62200 Faculty, Overload – Payment of overload for regular appointments.

62300 Faculty, Temporary/Part-time - Part time/temporary quarter to quarter appointments

and additional appointment for regular faculty who are less than 100%.

62400 Faculty, Teaching Assistant - Graduate assistants, graduate associates and graduate

instructors.

62500 Faculty, LTD – Record compensation for long term disability.

Classified

All employees/positions under the jurisdiction of the Washington Personnel Resources Board as defined in the RCW 41.06. Full-time employees will be employed in a pay status that normally offers not less than a 40-hour week. Part-time employees will be employed in a pay status that offers less than a 40-hour week, but more than a 20-hour week. Shift Differential is the additional compensation an employee receives when a majority of time worked daily or weekly is between 5:00 p.m. and 7:00 a.m.

63100 Classified, Regular – Regular base salary

63200 Classified, Shift Differential – Additional compensation for employees qualifying

for shift differential.

Sick Leave Buy Out and Terminal Leave

Sick Leave Buy Out is the salary an eligible employee receives for unused sick leave either (1) in January for unused sick leave accumulated in the previous year (RCW 41.04.34) or (2) at retirement or death. Terminal Leave is the salary received by an employee for accrued vacation leave upon termination of employment. These apply to salaried employees who accrue compensable leave.

64110 Sick Leave Buy Out- Administrative

64100 Sick Leave Buy Out- Classified

64200 Terminal Leave- Classified

64210 Terminal Leave- Administrative

64220 Terminal Leave- Faculty

Accrued Sick Leave, Annual Leave and Compensatory Time

The change in accrued sick leave, annual leave balances and compensatory time at the end of a fiscal year is recorded by Fund. This represents salaries for the amount of annual leave owed but not paid and the estimated amount of accumulated sick leave that is probable the university will cash out.

64300 Accrued Sick Leave

64310 Accrued Annual Leave

64320 Accrued Compensatory Time

***Employee Benefits***

All benefits for full time exempt, faculty and classified will be charged using the 15xx range of object codes.

Old Age, Survivors and Disability Insurance (OASI) and Medicare

University’s share of OASI and Medicare.

65100 OASI

65110 Medicare

Retirement and Pensions

University’s share of retirement and pension benefits.

65200 Retirement

65210 Supplemental Retirement

65220 NPO Supplemental Retirement

Insurance

University’s share of the medical aid, industrial insurance, and health, life and disability insurance.

65300 Medical Aid and Industrial Insurance

65400 Health, Life and Disability Insurance

Unemployment Compensation

The amount accrued to pay for the unemployment compensation benefits received by ex-state employees.

65500 Unemployment Compensation

Employee Tuition Waiver

The value of the tuition waivers granted to employees.

65900 Employee Tuition Waiver

***Hourly Wages, Overtime and Benefits***

Hourly Wages

All employees other than those described previously. This includes non-student, students, and students funded by college work-study funds.

66100 Non-student wages

66200 Student wages

66210 Student Contract Payments

66220 Student Resident Assistant

66300 Federal Work Study wages

66310 Federal Work Study wages – Transfer

66400 State Work Study wages

66410 State Work Study wages – Transfer

Overtime

Additional amount paid to employees working overtime and other call-back provisions of contracts.

66500 Overtime – Classified

66510 Overtime – Student wages

66520 Overtime – Non-student wages

66530 Overtime- Administrative

66540 Compensatory Time

Additional Hours

Additional amount paid to part-time salaried employees who work in excess of regular hours up to 40 hours per week.

66600 Additional Hours – Classified

66610 Additional Hours – Administrative

Benefits

All benefits for hourly wages and overtime.

67100 OASI

67110 Medicare

67200 Retirement

67300 Medical Aid and Industrial Insurance

67400 Health, Life and Disability

67500 Unemployment Compensation

**Direct Expense**

***Cost of Goods Sold***

71000 Books for Resale and Printed Materials – Textbooks, new and used, other books and

printed materials. Includes general merchandise for resale.

71001 Food and Merchandise for Resale – Meat, fish, poultry, daily products, fruits,

vegetables, eggs, canned goods, food staples, bread and bakery products, beverages,

candy, gum, cigarettes and tobacco, magazines, papers, gifts, novelties, sundries.

Includes general merchandise for resale.

71002 Diesel

71003 H & D – Food

71004 H & D – Cleaning

71005 H & D – Service

71090 Inventory Adjustments – Amounts recorded as increase or decrease due to inventory

gains or losses.

***Personal Services***

Personal services mean professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. This includes contracts/agreements with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant’s methods and without being subject to the control of the university except as to the results of the work. Payments are generally subject to reporting on IRS Form 1099.

71100 Management & Organizational Services

71101 Legal and Expert Witness Services

71102 Financial Services

71103 Computer and Information Services

71104 Social Research Services

71105 Technical Research Services

71106 Marketing Services

71107 Communication Services

71108 Employment Training Service

71109 Recruiting Services

71110 Other Personal Services

***Contractual Services***

Specialized contractual services for routine, continuing and necessary functions not included in Personal Services above. Payments are generally subject to IRS reporting on Form 1099. Payments to a corporation, other than medical services suppliers, should be coded to Purchased Services 71213 Direct payments to doctors or others providing health care services under insurance plans should be coded to 71212.

71200 Contractual Services – General – Guest speakers, lecturers, athletic official’s fees,

performing artist’s fees, student teacher supervision and other IRS reportable

services.

71201 Contract Services- IT General- Technology functions such as data entry, scanning,

indexing, programming and analysis.

71210 Purchased Services Maintenance – Office equipment, printing equipment, scientific

equipment, etc.

71211 Purchased Services – Software Maintenance – Software maintenance contracts.

71212 Purchased Services – Medical – Services purchased for medical treatment.

71213 Purchased Services - General – Other services not specifically covered in previous

accounts.

71214 Purchased Services – IT Training – Services purchased for technology training.

71220 Direct Payments to Providers – Contracts entered into for professional or technical

services to be provided by an organization which will result in the delivery of direct

services to individual clients, such as medical services.

***Goods and Services***

Utilities

Amounts expended for utility services.

71300 Electricity

71310 Natural Gas

71311 Diesel

71320 Water

71330 Sewage

71350 Waste Disposal

71360 Power Plant

Supplies and Materials

All materials and supplies, whether acquired by formal contract or other forms of purchase which are: (a) ordinarily consumed or expended within one year after being put into service; (b) converted in the process of construction or manufacture; or (c) used to form a minor part of equipment or fixed property.

71400 Supplies - All supplies which include office, instructional/research/ medical, data

processing, computer, photographic, graphic arts, electronic media film and theatre,

athletic, recreational, cleaning, campus safety & police & uniforms, and

environmental health, kitchen and housekeeping, copy & reproduction,

telecommunications, and other miscellaneous supplies, non-library books,

brochures, and other printed materials. No small appliance or equipment exceeding

$300 per unit.

71402 Library OCLO

71403 Facilities Maintenance Supplies - Supplies including custodial, janitorial, hardware,

abrasives, paints, fertilizers, seeds, sprays, chemicals, small tools, flowers, shrubs,

etc. (and reclass)

71404 Facilities Maintenance Supplies- Reclass- Reclassification of costs.

Printing

71410 Printing - Printing, duplicating, and copying services provided by a commercial

printer. Also, includes binding, typesetting, labeling, and folding, etc.

71411 Printing - Copier – University departmental copier charges for usage and recharged

via special journal.

71412 Printing - Print Shop – Printing services provided by the Print Shop and recharged

via special journal.

Communications

71420 Telephone – Telephone bills only including 800 numbers or toll number

maintenance, cell phone bills.

71421 Miscellaneous Communication – United Parcel, Federal Express, fax usage, on-line

(internet) services, satellite downlink, paging services.

71422 Postage - Meter machines refills, permit fees and all classes and rates of postage.

Rentals and Leases

71430 Rental Equipment & Other - All rental and leases of equipment, films, media, and

miscellaneous items including demurrage; also postage meter rental.

71431 Rental – Building and Room – All building, office, conference room rentals or

leases.

71432 Rental Land – Leases or rental of land.

71433 Rental Annual Leases – Rental and leases of copiers and other annual leases.

Repairs

Normal upkeep or restoration of buildings, equipment to keep them in their present condition, prevent deterioration or restore them to previous condition.

71440 Repairs - Building

71441 Repairs - Equipment

71442 Repairs - IT Equipment – Any technology equipment

71443 Repairs - Maintenance - Utilities, Grounds and Other

71444 Repairs - Vehicles

71445 Repairs - Auto Shop

Other

71446 Vehicle – Gas – Purchase of fuel from external service.

71447 Vehicle – Fuel Farm – Purchase of fuel for the Fuel Farm.

71450 Data Processing Services – Department of Information Services or other state data

processing installations for data processing services.

71451 Attorney General – Attorney General’s Legal Services revolving fund for legal

services.

71452 Personnel Services – Department of Personnel for services in connection with the

appointment, training, promotion, transfer, layoff, recruitment, retention,

classification, compensation, removal, discipline, labor relations and welfare of state

employees. Includes HEPB, Employment Security and other services.

71453 Auditing Services – Office of State Auditor for auditing services.

71454 Archives & Records Management – Secretary of State for archiving, storage and

records management services.

71455 OMWBE Services – Office of Minority and Women’s Enterprises for services.

71460 Dues and memberships – Individual and/or department participation in associations,

organizations and conventions.

71461 Conference & Registration Fees – Conference and meeting registrations. Includes

teleconferences.

71462 Insurance – Liability, property, vehicle, fire, accident, and all other forms of

insurance.

71463 Education and Training of Employees – Training coordinated through Human

Resources. Also for employee classes for re-certification and asbestos training.

71464 Subscription Non-Library – Periodicals, magazine, newspaper and other

subscription services for departmental use.

71470 Miscellaneous Other – Goods and services other than those described in above

object codes.

71471 Freight – Freight costs which are not identifiable with purchase.

71472 Public Relations - Advertising, banners, promotions, reimbursement, meals, awards,

prizes and tickets.

71473 Miscellaneous Fees & Interest – Fees and interest expense other than those

described in above object codes.

71474 Work-study – Miscellaneous -

71475 Collection Expense – Payments to collection agencies.

71476 Bad Debt Expense – Portion of receivable balance now determined to be

uncollectible.

71499 Procurement Card – Default account used with procurement card services.

71600 Non-capitalized Small & Attractive - All furnishings and equipment that is small

and attractive except technology and software as defined in the State Administrative

& Accounting Manual section 30.40.20. These items are tagged.

71601 IT Equipment – Small & Attractive – Use for technology equipment purchases.

71602 Software – Small & Attractive – Use to record software purchases.

71650 Equipment - Non-Capitalized – All furnishings and equipment except technology

and software that are **not** considered small and attractive.

71651 IT Equipment – Non-Capitalized – Use for technology equipment purchases.

71652 Software - Non-Capitalized – Use for software purchases.

***Travel***

Subsistence and Lodging

Employee lodging and/or subsistence expenses incurred while traveling on official university business.

71710 In-State – Per Diem

71711 In-State Per Diem - Taxable

71720 Out-of-State – Per Diem

71721 Out-of-State – Per Diem - Taxable

Air Transportation

Employee air transportation expenses incurred while traveling on official university business.

71712 In-state – Air Fare

71722 Out-of-State – Air Fare

Private Automobile Mileage

Employee reimbursement for private car mileage incurred while traveling on official university business.

71730 Private Automobile Mileage

71740 Other Travel Expenses – All other travel costs incurred while traveling on official

university business.

71750 Prospective Employee Interview Expenses – Amounts reimbursed to prospective

employees for travel and associated living expenses incurred in connection with

being interviewed by agencies for future employment with the state.

71760 Moving Expense – Employee relocation expense.

71761 Moving Expense - Taxable

71762 Meals (Light Refreshment) – Reimbursement or payment during meetings and

training sessions per Meals and Light Refreshments procedure.

71770 Motor Pool Services – Use of vehicles from university motor pool.

71771 Other Motor Pool – Use of vehicles between university departments or accounts

(not Motor Pool vehicles)

71800 Administrative Costs – Recovery of overhead costs of university operations

provided to university self-support areas or functions.

71850 Recharge Centers – Recovery of costs provided by one department to another for

recognized recharge centers.

***Equipment***

Equipment: Capitalized

Furniture, equipment and software costing or valued at $5,000 or greater. These items are considered as capital assets in accordance with state policy. These items are tagged.

72010 Equipment-Capital - All furniture and equipment except technology and software

that is capitalized.

72011 IT Equipment – Capital – Use for technology equipment purchases.

72012 Software – Capital – Use for software purchases.

Equipment: Library

All books, maps and films formally cataloged by the library. Also, sound filmstrips, slide sets, prepared transparencies and prerecorded audio or video recordings, and periodicals cataloged for library.

72020 Library – Books

72030 Library – Periodicals

72031 Library – Lost & Paid

72032 Library - Grants

***Capitalized Resources***

Amounts paid for land, buildings, improvements other than buildings, and other items (excluding movable equipment) which have an extended useful life.

73010 Land – Cost of acquiring land, clearing and grading costs, costs of razing buildings

or other improvements acquired with land and which were not intended for

permanent use at time of acquisition.

73020 Building-Purchase and Construction – The acquisition cost of already constructed

buildings including broker and appraisal fees, legal expense, and repairs to put

buildings in required condition for intended use. Cost for fixed equipment and

furnishings of a building when initially acquired. Excludes items classified as

equipment under 5300. The cost of base contracts for construction, additions,

alterations and modernization of buildings, including contracts for general,

mechanical and electrical, even though negotiated separately. Includes the cost of

all change orders or contract extensions negotiated for the construction of the

building.

73030 Improvements Other Than Buildings – The construction, addition, and alterations to

improvements other than buildings; such as tunnel and utility systems, water and

sewer systems, street lights and signs, braces and retaining walls, parking, facilities,

ferry and toll bridge construction, shoreline protection projects, and leasehold

improvements.

73040 Grounds Development – Landscaping and other ground development unrelated to a

building or other facility for general aesthetic, weed control or other purposes.

73050 Architectural and Engineering Services – Architectural or engineering firms or

individuals relating to the development and/or construction of a specific capital

project.

73060 Capital Planning – Planning or determining feasibility of a specific capital project or

projects.

###### 73070 Relocation Costs – Reimbursement for personal moving costs associated with the

###### relocation of either individuals or items associated with capital projects.

73080 Other Capital Outlays – Capital projects costs not specifically indicated

above. Includes resident inspection, administrative and legal costs, safety code and

compliance, survey and tests, and taxes.

73090 Works of Art – Acquisition and maintenance of permanent art collections.

***Scholarships and Grants***

75000 Scholarships - Financial aid to students attending the university.

75010 Stipends – Stipends to students under oversight of Internship office.

75020 State Financial Aid Matching – Funds to be used as matching funds for student

financial aid programs.

***Loan Cancellations***

75800 Loan PIC – Peace Corps

75801 Loan PIC – Law Enforcement

75802 Loan PIC – TC Post 72

75803 Loan PIC – Bankruptcy

75804 Loan PIC – Child & Family

75805 Loan PIC – Nurse/Medical

75806 Loan PIC – Military Pre 72

75807 Loan P & I Cancellations

75808 Loan PIC – TC Pre 72

75809 Loan PIC – Teaching Service

75810 Loan PIC – Special Education

75811 Loan PIC – Death

75812 Loan PIC – Disability

75813 Loan PIC – Headstart

75814 Loan PIC – DOE Disability

75815 Loan PIC – DOE Assignment

75816 Loan PIC – Action Volunteer Services

75817 Loan PIC – Write Off

***Debt Service***

76100 Bond Debt Principal – The payment of principal on the various forms of

indebtedness incurred by the University.

76110 OST Debt Principal – The payment of principal on lease/purchase agreements with

Office of State Treasurer.

76200 Bond Debt Interest – The payment of interest on the various forms of indebtedness

incurred by the University.

76210 OST Debt Interest – The payment of interest on lease/purchase agreements with

Office of State Treasurer.

76300 Other Debt Service – The payment of other related charges on the various forms of

indebtedness incurred by the University.

76400 Amortization – Record amortize costs related to bond debt.

***Indirect Cost Recovery***

77000 Indirect Cost Recovery – Indirect costs on grants or contracts are those costs that are

incurred for common or joint objectives and, therefore, cannot be identified readily

and specifically with a particular sponsored project, and institutional activity, or any

other institutional activity. Object codes 8011 through 8016 further define areas

identified in distribution of indirect costs.