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

REVENUES

Gifts

Account Code	Description
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

Account Code	Description
540100	Sales & Services General
540200	Program Income
540300	Advertising Income
540400	Concessions
540500	Corporation Agreements
540600	Fund Raisers
540700	Guarantees
540800	NCAA
540900	Program Sales
541000	Sunbelt Conference Dividends
541100	Sport Camp

Sales and service of educational activities - continued

Account Code	Description
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-Taxable
550235	Books Used-Non-Taxable
550240	Paperbacks Taxable
550245	Paperbacks Non-Taxable
550250	Gifts & Jewelry-Taxable
550255	Gifts & Jewelry-Non-Taxable
550260	Other Grad-Taxable
550265	Other Grad-Non-Taxable
550270	Softgoods-Taxable
550275	Softgoods-Non-Taxable
550280	Specialty-Taxable
550285	Specialty-Non-Taxable

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REVENUES - Continued

Sales and service of educational activities - continued

Bookstore sales - continued

Account Code	Description
550290	Software-Taxable
550295	Software-Non-Taxable
550300	Medical Supplies-Taxable
550305	Medical Supplies-Non-Taxable
550310	Supplies-Taxable
550315	Supplies-Non-Taxable
550320	Cap and Gown Rental
550350	Vendor Rebates and Discounts

Housing

Account Code	Description
550411	Housing Dorm Rental Fall
550412	Housing Dorm Rental Spring
550413	Housing Dorm Rental Summer
550414	Housing Hillsdale Rental
550420	Housing Bad Debt Recovery
550430	Housing Other Income

Brookley

Account Code	Description
550510	Brookley Supplies Taxable
550515	Brookley Supplies Non-Taxable
550520	Brookley Rental Income
550525	Brookley Facility Assessment Fee
550530	Brookley Miscellaneous Fees

Food Service

Account Code	Description
550610	Food Services Commissions
550620	Food Services Other
550700	Sales & Services Miscellaneous

Other revenues

Account Code	Description
580100	Other Revenues Miscellaneous
580105	Gain on Sale of Assets
580110	Sale of Surplus Property
580115	Insurance Settlement-FEMA Funds
580120	Veterans Admin Registration
580130	Mitchell Center Events
580140	Trust Funds Reimbursement
580150	Post Office Mail Room Box Rental
580160	US Postmaster Subsidy
580170	Loan Cancellation Refund
580180	Rental Bank ATM
580190	Rent Health Service Foundation
580191	Rent Mitchell Center Signage
580192	Rent Mitchell Center Suites
580193	Rent Fields
580194	Rent Other
580195	Rent SHAC
580200	Bad Debt Recovery
580300	Over/Short
580400	Taxable Sales
580450	Sales Tax Discount

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EXPENSES

Salaries and benefits

Account Code	Description
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
610950	Faculty Stipends Eligible
610955	Faculty Stipends Ineligible
620100	Student Wages
620200	CWSP Student Wages
620300	Graduate Assistant Wages
630050	Fringe Benefit Clearing
630110	Unemployment Insurance
630120	Employers FICA
630130	Employee Benefits - Vacation

Salaries and benefits - continued

Account Code	Description
630140	Accrued Benefits
630210	Insurance-Life
630220	Insurance-Disability
630230	Insurance-Health
630310	Retirement-Teachers
630320	Retirement-TIAA-CREF
630330	Retirement-State Paid
630340	Retirement-PEEHIP

Other expenses

Administrative and general expenses

Account Code	Description
711010	Classroom Supplies
711015	Express Mail
711020	General Supplies
711030	Golf Range Supplies
711040	Lab Supplies
711050	Postage
711060	Purchasing Card Transactions
711070	Recreation Supplies
711080	Uniforms
711510	Continuous Forms
711520	Copying & Binding
711530	Office Supplies
711540	Printing Paper
711550	Printing-Outsource
711560	Storage Boxes
712100	Equipment & Furniture $0-$1,999
712150	Computers $1-$1,999
712160	Copier Purchases $1-$1,999
712200	Equipment & Furniture $2,000-$4,999
712250	Computers $2,000-$4,999
712260	Copier Purchases $2,000-$4,999
712315	Workshop and Training Expenses
712510	Building Maintenance Contracts
712520	Building Maintenance & Repair

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EXPENSES - Continued

Other expenses - continued

Administrative and general expenses - continued

Account Code	Description
712530	Building Rental
712535	Equipment Maintenance Contracts
712540	Equipment Maintenance & Repair
712550	Equipment Rental
712560	Grounds Maintenance
712570	HVAC Maintenance
712580	Inspection Fees
712590	Renovations
712600	Renovations Contracts
712610	Self-Funded Maintenance
713010	Advertising
713020	Advertising-Recruiting
713030	Bank Charges
713040	Birth Certificate Amendments
713050	Computer Software
713060	Employee Injury
713070	Freight
713080	Freight-Transplant
713090	Fund Raising Premium
713100	Honorarium
713110	Insurance
713120	Interfacility Services
713130	Lab/Med Tests
713140	Membership Dues
713150	Microfilm Expense
713160	Misc Fees & Permits
713170	Missing Property/Theft
713175	Obsolete Inventory
713180	Receptions, Lectures, Events
713190	Taxes & Licenses
713200	Transplant-Global Dr Fees
713210	Transplant-Surgeon Evaluations
713220	Vendor Rebates/Discounts
713225	Other Miscellaneous Expense

Other expenses - continued

Administrative and general expenses - continued

Account Code	Description
713510	Animal Bedding
713520	Animal Feed
713530	Animals
714010	Photo Supplies
714020	Retail Photo Marketing
714510	Auto Supplies
714520	Chemical Supplies
714530	Floor Finishing
714540	Housekeeping Supplies
714550	Industrial Lubes
714560	Laundry
714570	Linen Replacement
714580	Maintenance Supplies
714590	Shop Tools
714600	Vehicle Fuel
715010	Cable
715020	Telephone-Carrier
715030	Telephone-Cellular
715040	Telephone-Internal Transfers
715050	Telephone-Long Distance Carrier
715060	Telephone-Long Distance Internal Tr
715070	Telephone-Other Carrier
715080	Telephone-Other Internal Transfers
715090	Telephone-Reimbursement
715100	Telephone-Watts
715110	Wireless-Pagers
715510	Archives Materials
715520	Audio Visual Materials
715530	Books
715540	CD Materials
715550	E-Books
715560	Electronic Journals
715570	Government Documents
715580	Legal Materials

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EXPENSES - Continued

Other expenses - continued

Administrative and general expenses - continued

Account Code	Description
715590	Maps
715600	Microforms/Microfilms
715610	Serials
715620	Standing Orders Books
715625	Standing Orders Journals
715630	Subscriptions
715640	Videos/DVD
715650	Web Based Products
715660	Library Materials Other
716010	Alliant Rebates
716020	Bread
716030	Coffee
716040	Dairy, Milk, Ice Cream
716050	Dishes
716060	Disposable Goods
716070	Food Expense
716080	Groceries
716090	Hospital Internal USA Catering
716100	Kit/Dining Utensils
716110	Meat, Seafood, Eggs
716120	Produce
716130	Retail Sale Supplies
716140	Supplements

Internal charges

Account Code	Description
718010	IC-Anatomical Charges
718020	IC-BioMed Library Support
718030	IC-Biopolymer Service
718040	IC-Comparative Medicine
718050	IC-Computer Center Miscellaneous
718060	IC-Computer Maintenance
718070	IC-Computer Network Installation
718080	IC-Computer Service & Supplies
718090	IC-Copy Card

Other expenses - continued

Internal charges - continued

Account Code	Description
718100	IC-Cytometry Charges
718110	IC-ER Doc MC/KH Salary Transfer
718120	IC-Fuel
718130	IC-General Department Transfers
718140	IC-Grants Overexpenditure
718150	IC-High Risk HSF
718160	IC-Hospital Allocation
718170	IC-Housekeeping Services
718175	IC-Inhouse Equipment Rental
718180	IC-Insurance
718190	IC-InterLibrary Loan Services
718200	IC-Keys
718210	IC-Maintenance Services
718220	IC-Mass Spectrometer Charges
718230	IC-Med Support COM
718240	IC-Media Production
718250	IC-Medical Education
718260	IC-Minor Renovations
718290	IC-Phone Transfers
718300	IC-Photocopy Service
718310	IC-Postage
718320	IC-Publications
718330	IC-Radiation Safety
718340	IC-Registration Fees
718350	IC-Rental-Mastin
718360	IC-Rental-Other
718370	IC-Rental-SHAC
718380	IC-Safety & Compliance
718390	IC-Salary Support
718400	IC-Security
718410	IC-Transcription Lines
718420	IC-Transgenic Animal Services
718430	IC-USA Admin Fee
718440	IC-VP Medical Affairs

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EXPENSES - Continued

Other expenses - continued

Internal charges - continued

Account Code	Description
718450	IC-Web Services
718460	IC-Allocation
718465	IC-Auxiliary Administrative Allocat
718470	IC-Fleet Auto Services
718480	IC-Employee Injury
718490	IC-Environmental Safety Alloc
718500	IC-Rent USA COM
718510	IC-Rent Medical Center
718520	IC-Rent Knollwood Med Park
718530	IC-Rent Childrens and Womens
718540	IC-Rent Knollwood Hospital
718701	IC-Overhead-Regular COM
718702	IC-Overhead-Regular Bookstore
718703	IC-Overhead-Regular Housing
718704	IC-Overhead-Regular Food Serv
718705	IC-Overhead-Regular Paramedic
718706	IC-Overhead-Regular Brookley
718707	IC-Overhead-Regular Hospital
718708	IC-Overhead-Regular Mitchell Ctr
718709	IC-Overhead-Regular Computer Ctr
718801	IC-Overhead-Plant Op COM
718802	IC-Overhead-Plant Op Bookstore
718803	IC-Overhead-Plant Op Housing
718804	IC-Overhead-Plant Op Food Serv
718805	IC-Overhead-Plant Op Paramedic
718806	IC-Overhead-Plant Op Brookley
718807	IC-Overhead-Plant Op Hospital
718808	IC-Overhead-Plant Op Mitchell Ctr
718809	IC-Overhead-Plant Op Computer

Other expenses - continued

Utilities

Account Code	Description
720100	Electricity
720200	Gas
720300	Water
720400	Sewer
720500	Waste Services

Travel

Account Code	Description
730010	Travel
730020	Travel-Student
730030	Travel-Guest
730040	Travel-Recruiting
730050	Travel-Local Mileage
730060	Travel-Patient
730070	Travel-Registration Fee
730080	Travel-Team
730090	Travel-Group
730100	Travel-Taxable
730110	Meals-Guest
730120	Meals-Pregame
730130	Moving Expense
730140	Entertainment

Purchased services

Account Code	Description
741010	Actuarial
741020	Alabama Organ Center
741030	Architectural & Engineering
741040	Audit
741050	Cardiology Associates
741060	Consultants
741070	Contract Labor
741080	Contract Labor-SANE Nurses
741090	Contract Services - General
741100	Contract Services - Specific
741110	Game Officials

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EXPENSES - Continued

Other expenses - continued

Purchased services - continued

Account Code	Description
741115	Guarantee Expense
741120	Histocompatibility Services
741130	Janitorial
741140	Legal
741150	Management Meeting Expense
741160	MOM High Risk Fees
741170	Ochsner-Resident Cost
741180	Other Outside Lab
741190	Other Providers - Transplant/MOM
741200	SMS Consultants
741210	Transplant-Outside Lab
741220	Transplant-Outside X-Ray
741230	Transplant-UNOS
741240	Royalties

Subcontracts

Account Code	Description
745010	Subcontracts General
745015	Subcontracts-02
745020	Subcontracts-03
745025	Subcontracts-04
745030	Subcontracts-05
745035	Subcontracts-06
745040	Subcontracts-07
745045	Subcontracts-08
745050	Subcontracts-09
745051	Alcorn University
745055	Subcontracts-10
745060	Subcontracts-11
745065	Subcontracts-12
745070	Subcontracts-13
745075	Subcontracts-14
745080	Subcontracts-15
745101	Athens State University
745126	Atmore Community Hospital
745156	Auburn University

Other expenses - continued

Subcontracts - continued

Account Code	Description
745175	Auburn University - Montgomery
745185	Ayres Associates
745200	Baldwin County Board of Education
745225	Baldwin County Public School System
745235	Barry Victor & Associates
745350	Clarke County Board of Education
745375	Clarke County Public School System
745450	Clemson University
745500	Crittenton Youth Services
745600	D W McMillian
745650	Dauphin Island Sea Lab
745700	Emory University
745750	Evergreen Hospital
745775	Exchange Club Family Center
745800	Family Counseling Center
745850	Fox Chase Cancer Center
745900	Grove Hill Hospital
745950	Gulf Coast Exploreum
745975	Gulf Coast Perinatal
745995	Gulf Coast Perinatal Services
746200	Ideations LLC
746250	Indiana University
746275	Informed Decisions
746350	Jackson Medical Center
746400	Kansas State University
746600	MDI Media Group Inc
746650	Medical College of Georgia
746675	Medical Services Systems Inc
746700	Medical University of So Carolina
746775	MFM Medical Enterprises
746800	Microlink Software
746850	Mobile Aids Support Services
746875	Mobile County Public School System
746885	Mobile County School Board
746950	Mobile Mental Health

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EXPENSES - Continued

Other expenses - continued

Subcontracts - continued

Account Code	Description
747100	Olsen Associates Inc
747150	Oregon Health and Science Univ
747200	Penelope House
747225	Performance Media
747275	Project SOS
747300	Providence Hospital
747400	Radiance Technologies
747500	Scott & White Memorial Hospital
747550	Sickle Cell Disease Association
747600	South Baldwin Hospital
747650	Southwest Alabama Emergency
747700	Springhill Memorial Hospital
747750	Stillman College
747800	Talladega College
747835	TechCode, Inc
747840	Texas Engineering Experiment Statio
747850	The Nature Conservancy
747875	Thomas Hospital
747900	Thomasville Infirmary
748000	University of Alabama
748050	University of Alabama - B'ham
748075	University of Alabama - Huntsville
748800	University of Memphis
748850	University of Mississippi
748900	University of North Alabama
749000	University of Tennessee
749075	University of Texas
749100	University of Texas at Dallas
749175	University of Washington
749200	University of West Alabama
749225	USAID
749250	USA Knollwood
749275	USA Medical Center
749300	USA Children's & Women's Hospital

Other expenses - continued

Subcontracts - continued

Account Code	Description
749350	Washington County Hospital
749375	Woolpert LLP
749500	Wright State University

Cost of goods to be sold

Account Code	Description
750010	Beverages
750020	Charge Card Discount
750030	Computer Software Purchases
750040	Coupon Discount
750050	Departmental Discount
750060	Faculty/Staff Discount
750070	Gift/Jewelry Purchases
750080	Graduation Purchases
750090	Medical Text Books
750100	Medical Supplies
750110	Paperbook Purchases
750120	Purchases for Supplies
750130	Soft Goods Purchases
750140	Specialty Purchases
750150	New Book Purchases
750160	Used Textbook Purchases
750170	Medical Reference Books

Capital expenditures

Account Code	Description
760100	Buildings
760200	Equipment-Lease to Purchase
760300	Equipment & Furniture > $5000 Fixed
760400	Equipment & Furniture > $5000 Move
760450	Computers > $5000
760460	Copier Purchases > $5000
760510	Improvements-Building
760520	Improvements-Site
760530	Improvements-Land
760600	Land
760700	Software

EXPENSES - Continued

Other expenses - continued

Construction expenses

Account Code	Description
760900	Construction Expenses
760905	Construction Administration
760910	Construction Architect and Eng Fees
760915	Construction Consultant Fee
760920	Construction Contracts
760925	Construction Management Fee
760930	Construction Retainage
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

Other expenses - continued

Scholarships

Account Code	Description
770010	Assistantships
770020	Athletics 5th Year Scholarships
770030	General Scholarships
770040	Non-Enrolled Scholarships
770050	Non-Resident Scholarships
770060	Room/Board Scholarships
770070	Student Awards