

University of the Pacific
 Controllers Office
 Banner Finance Account Codes
 as of 8/12/09

CATEGORY		COMM CODE	ACCT CODE	ACCOUNT TITLE
GENERAL INCOME	Student Fees			
			5125	Health Fees
			5126	Health Fees-Pharmaceuticals
			5127	Health Fees-Immunizations
			5130	Instrument Management Fee
			5135	Late Fees
			5140	Matriculation Fees
			5145	McCaffrey Center Fees
			5150	Music Fees
			5153	Orientation Fees
			5155	Petitions
			5160	Professional Pharmacy Fees
			5161	Physical Therapy Fees
			5165	Special Class Fees
			5170	Student Activity Fees
			5175	Transcripts
			5176	Thesis Fee
			5180	Other Miscellaneous Fees
	Patient Income			
			5210	Patient/Clinical Fees
			5220	Patient Fees Adjustments/Waivers
			5230	Clinic Sales
	Grants & Contracts			
			5310	Government Grant Income
			5311	Government Contract Income
			5312	Recovery of Indirect Costs - Govt
			5321	Recovery of Indirect Costs-Private
			5322	Private/Research Grant Income
			5330	Institutional Contributions
			5340	Returns/Refunds/Adjustments
	Gift Income			
			5360	Gift Support
			5365	Scholarship Gift Support (Current)
			5370	Gift Support - Unrestricted Estates
			5375	Gift Support - Pledges
			5380	Gift Support - In Kind
	Other Income			
			5515	Commissions
			5518	Corporate Sponsorships
			5520	Concessions
			5522	Conferences, Camps, Other Evts
			5524	Merchandise
			5545	Ticket, Event Sales - Box Office
			5550	Parking Violations
			5555	Parking Fees
			5560	Parking Dispenser
			5565	Rents, Receipts
			5566	Subscriptions, Memberships
			5570	Miscellaneous Income

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	Agency Income			
			5951	Films: Admissions
			5952	Films: Season Passes
			5954	ANNEX INCOME
			5955	Balloon Income
			5956	Dry Cleaning Income
			5957	Greek Clothing Income
			5958	Refrigerator Rentals
			5959	Other Annex Income
			5960	Agency Income
PERSONNEL EXPENDITURES	Faculty Salaries			
			6001	Faculty Salaries-Professor
			6002	Faculty Salaries-Associate Prof
			6003	Faculty Salaries - Assistant Prof
			6004	Faculty Salaries - Instructors
			6005	Faculty Salaries - Lecturers
			6006	Faculty Salaries - Other
			6009	Faculty Award & Honoraria
	Administrative Salaries			
			6011	Academic Chair
			6012	Administration
			6013	Academic Administration
	Staff Salaries			
			6021	Athletic Coaches
			6022	Office Staff
			6023	Research, Lab Technicians
			6024	Supervisory
			6025	Technical Staff
			6026	Peace Officers
	Support Staff Salaries			
			6031	Home Game Staff
			6032	Clerical Staff
			6033	Part-time, Temporary Staff
			6034	Physical Plant Project Inspector
			6035	Physical Plant Staff
			6036	Wedding Hosts
			6037	Head Residents
			6038	Overtime
			6039	Appreciation Awards & Honoraria
	Student Earnings			
			6041	Assistantships, Fellowships
			6042	Residential Life Rebates
			6043	Stipends
	Regular Student Earnings			
			6052	Regular Student Earnings
			6053	Overtime Student Earnings

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	Federal Workstudy Earnings			
			6062	FWS Wages University Share
			6063	FWS Wages DOE Share
			6064	FWS Overtime Earnings
			6065	FWS Earnings-Off Campus Agency Cost
			6066	FWS Earnings-Off Campus DOE Cost
			6067	FWS OT Earnings-Off Campus
	State Workstudy Earnings			
			6072	SWS Wages University Share
			6073	SWS Wages State Share
			6074	SWS Overtime Wages
	Salary Transfers & Adjustments			
			6090	Salary Interdepartmental Transfers
			6099	Salary Reserve/Adjustments
DIRECT EXPENDITURES	General Operating Expenses			
		A010	7010	Academic Regalia
		A012	7012	Advertising & Marketing
		A014	7014	Appreciation Awards & Trophies
		A015	7015	Contributions to Others
		A016	7016	Audio-Visual Equipment Non-Capital
		A018	7018	Audio-Visual Supplies
		A019	7019	Balloons, Decorations, Flowers
		A020	7020	Books & Reference Materials
			7021	Bookstore Purchases
		A022	7022	Clinical Supplies
		A023	7023	Computer Software License Fees
		A024	7024	Computer Equip/Software Non-capital
		A025	7025	Chemicals - Nonhazardous
		A026	7026	Diplomas
			7027	Donated Supplies
		A028	7028	Dues & Memberships: Institutional
		A030	7030	Dues & Memberships: Other
		A031	7031	Dues & Mbrshps:Country Club/Social
		A032	7032	Employee Recruiting
		A034	7034	Employee Training
		A035	7035	Equipment Repairs & Service
		A036	7036	Freight, Delivery
		A037	7037	Furniture & Equipment Non-Capital
		A038	7038	Instructional Supplies
		A039	7039	Interlibrary Loan Expense
		A040	7040	Lab, Research Equip. Non-Capital
		A042	7042	Labware
		A044	7044	Maintenance Supplies
		A046	7046	Minor Tools & Hardware
		A048	7048	Miscellaneous Supplies
		A050	7050	Office Supplies
		A052	7052	Other Operating Expenses
		A054	7054	Gifts to Donors - Quid Pro Quo

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		A056	7056	Paper Supplies
		A058	7058	Photocopier Supplies
		A060	7060	Scripts, Royalties
		A062	7062	Student Activities
		A064	7064	Subscriptions & Publications
		A066	7066	Uniforms
		A068	7068	Vehicle Registration & Licensing
	Hazardous & Controlled Substances			
		H076	7076	Aerosols
		H078	7078	Art Supplies
		H079	7079	Book Repair Supplies
		H080	7080	Cleaning Chemicals & Solvents
		H082	7082	Controlled Substances - Other
		H084	7084	Gasoline & Petrol-Based Products
		H085	7085	Hydraulic Fluids
		H086	7086	Lab Animals
		H088	7088	Lab Chemicals and Reagents
		H090	7090	Maintenance Chemicals
		H092	7092	Paint & All Related Fluids
		H094	7094	Pesticides, herbicides, fungicides
		H095	7095	Pharmaceuticals, Medicines
		H096	7096	Photography/Printing Inks Chemicals
		H098	7098	Radioactive Materials
		H099	7099	Refrigerants
	Entertainment & Hospitality			
		E510	7112	Alcoholic Beverages/Bar Service
		E520	7114	Entertainment, Hospitality
		E530	7116	Facility Rental
		E540	7118	Housekeeping Expense
	Food Costs & Catering			
		F210	7122	Alcoholic Beverages/Bar Service
		F220	7124	Board Costs
		F530	7126	Catering
		F240	7128	Catering - Other
		F250	7130	Flat & Holloware
		F260	7132	Food Costs - Other
		F270	7134	Kitchen Equipment Non-Capital
		F280	7136	Kitchen Supplies
		F290	7137	Meal Allowance
		F295	7138	Meals - Local
	Travel & Transportation			
		T310	7142	Travel - Airfare
		T320	7144	Travel - Alcoholic Beverages
		T330	7146	Travel - Car Rental, Taxi
		T340	7148	Travel - Conference Fees
		T350	7150	Travel - Lodging
		T360	7152	Travel - Meals
		T370	7154	Travel - Mileage, Tolls, Parking
		T380	7156	Other Travel Expenses
		T390	7158	Advances

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Financial Expenses				
			7166	Accretion Expense
	A168	7168		Bad Debts
			7170	Bank Card Discounts
			7172	Cash Over/Short
	A174	7174		Collection Fees
			7176	Depreciation/Amortization
	A178	7178		Employee Relocat'n & Moving Expense
	A180	7180		Fines and Penalties
	A182	7182		Interest Expense
			7184	Loan Contribution
	A185	7185		Property Taxes
	A186	7186		Refunds, Adjustments
	A188	7188		Taxes, Fees & Licenses
	A189	7189		Other Financial Expenses
	Rentals & Leasing			
		R192	7192	Facility Leases
		R193	7193	Film Rentals
		R194	7194	Equipment Leases
		R196	7196	Software Leases
		R198	7198	Other Rentals
		R199	7199	Vehicle Leases
	Contracted Services & Fees			
		C502	7202	Dining Contract Services
		C504	7204	Accounting & Auditing Fees
		C505	7205	Alarm Monitoring
		C506	7206	Architectural Fees
		C508	7208	Clinical & Research Services
		C510	7210	Computer Services
		C512	7212	Consulting Fees
		C514	7214	Contractors
		C516	7216	Design, Planning Fees
		C517	7217	Dry Cleaning Costs
		C518	7218	Educational Services
		C520	7220	Employment Agencies
		C522	7222	Engineering
		C526	7226	External Security Services
		C528	7228	Hazardous Waste Disposal
		C530	7230	Investment Management
		C532	7232	Janitorial
		C534	7234	Lab Services Fees
		C536	7236	Laundry, Linen
		C538	7238	Legal
	Maintenance Contracts			
		C542	7242	Computer Hardware Maintenance
		C543	7243	Telephone System Maintenance Contr.
		C544	7244	Computer Software Maint Contracts
		C545	7245	Telephone Software Maintenance Con.
		C546	7246	Office Equip Maintenance Contracts
		C548	7248	Dental Equipment Maintenance Contra

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		C550	7250	Exterminators/Pest Control Contract
		C552	7252	Other Maintenance Contracts
		C560	7260	Marketing Services
		C562	7262	Medical Services
		C563	7263	Network Services
		C564	7264	Physical Plant Management Contract
		C566	7266	Radiology Services Fees
		C568	7268	Other Clinical, Research Services
		C570	7270	Press Services
		C572	7272	Training & Therapy Services
		C574	7274	Trustee Fees
		C576	7276	Other Contracted Services
	External Printing & Publishing			
		P210	7282	Binding
		P220	7284	Copying Expense
		P230	7286	Publishing Expense
		P240	7288	Photography Expense
		P250	7289	Printing Expense
	External Communications			
		C301	7301	Internet Service
		C302	7302	Cable TV
		C303	7303	Data
		C304	7304	Long Distance
		C306	7306	Other Communication Costs
		C308	7308	Wireless & Pagers
		C310	7310	Postage & Parcel Service
		C312	7312	Telephone Equipment Non-capital
		C313	7313	Telephone Software
	Insurance			
		I322	7322	Auto Insurance
		I324	7324	Boiler & Machine Insurance
		I326	7326	Comprehensive Crime Insurance
		I328	7328	Malpractice Insurance
		I330	7330	Other Insurance
		I332	7332	Property Insurance
		I334	7334	Public Liability Insurance
		I338	7338	Insurance Loss Recoveries
		I339	7339	Insurance Losses
	Utilities			
		U352	7352	Electricity
		U354	7354	Natural Gas / Propane
		U356	7356	Sewer
		U358	7358	Garbage
		U360	7360	Water
		U362	7362	Other Utility Costs
	Construction, Repairs & Maintenance			
		C410	7410	Building Permits
		C412	7412	Cleaning Supplies
		C414	7414	Carpentry

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		C416	7416	Doors, Hardware
		C417	7417	Flooring, Carpets, & Tile
		C418	7418	Electrical
		C419	7419	Fire Safety, Chimney
		C420	7420	HVAC
		C422	7422	Interior Finishes
		C424	7424	Lamps & Ballasts
		C426	7426	Painting
		C428	7428	Plumbing
		C430	7430	Roofing
		C432	7432	Safety Supplies
		C437	7434	Security Devices
		C436	7436	Site Preparation
		C438	7438	Windows, Glazing
		C439	7439	Misc. Building Repairs/Maintenance
	Landscaping & Grounds Maintenance			
		C452	7452	Grounds Supplies
		C454	7454	Irrigation
		C456	7456	Landscaping Supplies
		C458	7458	Tree Control
		C459	7459	Swimming Pool Maintenance
		C460	7460	Water Treatment
	Road Maintenance			
		C472	7472	Paving, Surfacing, Sealing
		C474	7474	Striping/Painting
		C476	7476	Road Signs
		C478	7478	Other Road Maintenance Costs
	Equipment Repairs & Maintenance			
		C482	7482	Elevators
		C484	7484	Other Equipment
		C486	7486	Pumps
		C488	7488	Wells
	Vehicle Repairs & Maintenance			
		C492	7492	Automotive Supplies
		C494	7494	Gasoline & Oil Expense
		C496	7496	Heavy Equipment Rental
		C498	7498	Specialized Vehicle Rental
		C499	7499	Vehicle Repair & Maintenance
	Athletic Expenses			
		A501	7501	Awards & Trophies
		A504	7504	Uniforms & Supplies
		A508	7508	Away Game Expense
		A510	7510	Fall Camp, Dining
		A512	7512	Fall Camp, Housing
		A514	7514	Game Film
	Home Game Expense			
		A516	7516	Home Game Administration Expense
		A517	7517	Home Game Program Expense
		A518	7518	Home Game Guarantee

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		A520	7520	Recruiting Coaches Expense
		A522	7522	Scouting Expense
		A524	7524	Student Books & Supplies
		A525	7525	Room and Board
		A530	7530	Training Supplies
		A532	7532	Vacation Expense
		A535	7535	Big West Expenses
RECOVERIES	Internal Service Allocations			
			7701	Administrative Allocations
			7706	Comp Ctr Chgs - Supplies
			7707	Comp Ctr Chgs - Services
			7708	Comp Ctr Chgs - Maintenance
			7710	Institutional Allocations
			7715	Departmental Recoveries
			7716	Departmental Recoveries - Labor
			7719	Departmental Recoveries-Other
			7720	Mail Center Charges
			7722	Clinic Supply Recovery
			7725	Physical Plant Allocations
			7726	Department Expense Transfer
	Plant Charges			
			7731	Plant Charges - Labor
			7733	Plant Charges - Materials
			7735	Plant Charges - Electrical
			7737	Plant Charges - Heating
			7739	Plant Charges - Other
			7741	Residence Hall Damages
	Printing/Duplicating Charges			
			7746	Printing/Duplicating - Supplies
			7747	Printing/Duplicating - Services
	Campus Security Charges			
			7752	Special Event Security
			7754	Technical Services
			7756	Security Services-Other
	Campus Telephone Charges			
			7761	Telephone Charges - Labor
			7763	Telephone Charges - Long Distance
			7765	Telephone Charges - Equipment
			7771	Conference Services: Room
			7773	Conference Sevices: Board
			7775	Conference Sevices: Other
	ASUOP/Club Activities			
		S781	7781	Activities Expense
		S783	7783	Co-sponsorship Expense
		S785	7785	Greek Merchandise (Annex)
		S787	7787	Grocery Resale Merchandise

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CAPITAL EXPENDITURES			7810	Land
		Q811	7811	Land Improvements
		Q820	7820	Building & Improvements
	Furniture, Fixtures & Equipment			
		Q832	7832	FFE - Athletic - Capital
		Q834	7834	FFE - Audio Visual - Capital
		Q836	7836	FFE - Classroom - Capital
		Q838	7838	FFE - Clinic - Capital
		Q840	7840	FFE - Computer Equipment - Capital
		Q842	7842	FFE - Instructional - Capital
		Q844	7844	FFE - Office - Capital
		Q846	7846	FFE-Residence Halls/Dining-Capital
		Q848	7848	FFE-Scientific Equipment-Capital
		Q849	7849	Telephone Equipment - Capital
		Q850	7850	FFE - Vehicles - Capital
		Q852	7852	FFE - Other - Capital
	Library Collections			
		L862	7862	Books - Library Collections
		L864	7864	Films/Audio Visual - Library Collec
		L866	7866	Periodicals - Library Collections
		L868	7868	CD ROM - Library Collections
	Capital Leases			
		Q899	7899	Capital Leases
INDIRECT COSTS	Indirect Costs			
			7980	Indirect Costs
NONMANDATORY TRANSFERS	Other Nonmandatory Transfers		8500	Other Nonmandatory Transfers