

Walters State Community College Banner Expenditure Account Codes

Acct Code	Expense Type	Budget Pool	Description
	<u>Administrative Salaries</u>		<i>Personal services for employees who are not included in academic and would be exempt employees under overtime provisions of the Fair Labor Standards Act. Included would be the president and all employees reporting directly to the president.</i>
61100	Administrative Salaries Full Time		
61110	Administrative Salaries Bonus Pay		
61115	Administrative Salaries Part Time		
61120	Administrative Salaries Temporary		
61130	Administrative Salaries Housing		
61135	Administrative Salaries Longevity		
	<u>Faculty and Academic Salaries</u>		<i>Personal services for employees who would be exempt under overtime provisions of the Fair Labor Standards Act to the extent they are engaged in direct teaching, research, and public service activities of the institution and who hold academic rank.</i>
61200	Academic Salaries Full Time		
61210	Academic Salaries Bonus Pay		
61215	Academic Salaries Part Time		
61220	Academic Salaries Temporary		
61235	Academic Salaries Longevity		
	<u>Clerical and Support Salaries</u>		<i>Personal services for employees who would be subject to overtime provisions of the Fair Labor Standards Act with the exception of students. This category generally includes secretarial, clerical, maintenance and other supporting positions.</i>
61300	Supporting Full Time		
61310	Supporting Bonus Pay		
61315	Supporting Part Time		
61320	Supporting Temporary		
61325	Supporting Over Time		
61335	Supporting Longevity		
PB699	Pre Banner HR Specific		
	<u>Student Salaries and Wages</u>		<i>Included in this category are employees under a "student employment" program.</i>
61440	Student College Work Study		
61445	Student Salaries and Wages		
	<u>Medical School Residents</u>		Does not apply to WSCC
	<u>Professional Support Salaries</u>		<i>Personal services for employees who are not included in academic and would be exempt employees under overtime provisions of the Fair Labor Standards Act. Included would be those employees that do not directly report to the president.</i>
61600	Professional Support Full Time		
61610	Professional Support Bonus Pay		

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Acct Code	Expense Type	Budget Pool	Description
61615	Professional Support Part Time		
61620	Professional Support Temporary		
61635	Professional Support Longevity		
	Employee Benefits		
62000	Employee Benefits Budget Pool		This code is used only for budget transactions only!
	Retirement		
	<u>Hybrid Plan TCRS Retirement</u>		
62001	Hybrid TCRS Defined Benefit	62000	Contributions to the Hybrid TCRS retirement plan for defined benefits
62005	Hybrid TCRS Defined Contribution 401K	62000	Contributions to the Hybrid retirement plan for defined contribution
62010	Hybrid TCRS Defined Contribution ROTH	62000	Contributions to the Hybrid retirement plan for defined contribution
	<u>TCRS Retirement</u>		
62100	TCRS Retirement Faculty Non Contrib	62000	Contributions to the TCRS for faculty
62110	TCRS Retirement Non Faculty	62000	Contributions to the TCRS for administrative employees and support staff
62199	TCRS Pension Expense	62000	Actuarial determined TCRS pension expense for administrative employees and support staff
	<u>ORP Retirement</u>		
62200	ORP VOYA Legacy	62000	Contributions to the Optional Retirement Plan (VOYA) for legacy plan
62205	ORP VOYA Hybrid	62000	Contributions to the Optional Retirement Plan (VOYA) for hybrid plan
62210	ORP TIAA Legacy	62000	Contributions to the Optional Retirement Plan (TIAA) for legacy plan
62215	ORP TIAA Hybrid	62000	Contributions to the Optional Retirement Plan (TIAA) for hybrid plan
62220	ORP VALIC Legacy	62000	Contributions to the Optional Retirement Plan (VALIC) for legacy plan
62225	ORP VALIC Hybrid	62000	Contributions to the Optional Retirement Plan (VALIC) for hybrid plan
	FICA		
	<u>FICA</u>		
62300	FICA Employers Share	62000	Matching contributions to FICA
	<u>Medicare FICA</u>		
62400	Medicare FICA	62000	Matching contributions to FICA Medicare
	Group Insurance		
	<u>Group Insurance</u>		
62500	Basic Life Insurance Match	62000	Employer contributions for basic life insurance premium for employees
62510	Health Insurance Match	62000	Employer contributions for health insurance premium for employees
62515	Health Savings Account Match	62000	Employer contributions for health savings account match
	Unemployment Compensation		
	<u>Unemployment Compensation</u>		
62600	Unemployment Compensation	62000	Expenses for unemployment compensation
	Employee Scholarships		

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	<i>Employee Scholarships</i>		
62700	Employee Scholarships	62000	Scholarships to employees
	Compensated Absences		
	<i>Compensated Absences</i>		
62880	Compensated Absences	62000	Employee annual leave and compensatory time
	Other Employee Benefits		
	<i>Other Employee Benefits</i>		
62900	Other Employee Benefits	62000	Employee benefits paid on behalf of the employee that do not fit any other category
62920	Deferred Compensation 401k Match	62000	Matching contributions to employee 401K Plan
62930	Fee Waiver Employee	62000	Costs associate with WSCC employees who use PC191 fee waiver to take classes at WSCC
62940	Fee Waiver Spouse and Dependent	62000	Cost associated with spouse/dependents using a fee discount to take classes at WSCC
62950	Maintenance Fee Employee Reimb	62000	Cost associated with approved reimbursement to WSCC employees for credit classes
62960	Other PostEmployment Bnfts Expense	62000	Financial obligation incurred to provide postemployment benefits, health insurance, as part of the compensation for services rendered by employees.
62961	On-Behalf Pymnts-Medicare Supplement	62000	The State of Tennessee made payments on behalf of the college for retirees participating in the Medicare Supplement Plan

	Travel		<i>Includes transportation, meals, lodging, and related expenses reimbursed or paid by the institution for personnel in travel status</i>
	<i>Travel Budget</i>		
73000	Travel Budget Pool		This code is used only for budget transactions only!
	<i>Individual In-state Travel</i>		<i>Includes in-state travel by employees, individual students, or participants in institutional activities. Included are meal allowances, automobile mileage allowance, tickets on commercial carriers, taxi fares, lodging, registration fees at conferences, and rental charges for vehicles used in travel</i>
73100	Ind Instate Travel Instit-Faculty	73000	Faculty travel instate on behalf of the department or college, traveling to meetings, teaching off-campus, etc
73110	Ind Instate Travel Inst-Non-Faculty	73000	Non-faculty travel instate on behalf of the department or college, traveling to meetings, etc.
73120	Ind Instate Travel Prof Faculty	73000	Faculty travel instate to workshops, conventions, seminars, and similar activities.
73130	Individual Instate Travel Prof	73000	Non-faculty travel instate to workshops, conventions, seminars, and similar activities.
	<i>Individual Out-of-State or Country</i>		<i>Includes out-of-state or country travel by employees, individual students, or participants in institutional activities. Included are meal allowances, automobile mileage allowance, tickets on commercial carriers, taxi fares, lodging, registration fees at conferences, and rental charges for vehicles used in travel</i>
73200	Ind Out-of-State Travel Other Fac	73000	Travel costs for out-of-state travel by faculty for non-professional development
73210	Ind Out-of-State Travel Other Staff	73000	Travel costs for out-of-state travel by staff for non-professional development
73220	Ind Out-of-State Travel Prof Fac	73000	Travel costs for out-of-state travel by faculty for professional development (presenting a paper, serving as officer, etc.)
73230	Ind Out-of-State Travel Prof Dev	73000	Travel costs for out-of-state travel by staff for professional development (presenting a paper, serving as officer, etc.)

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	<i>Teams and Groups In-state</i>		<i>Includes in-state travel expenses for athletic teams, bands, debate teams, clubs, and similar groups when traveling together.</i>
73300	Travel Groups In-state	73000	
73310	Travel Teams In-state	73000	
	<i>Teams Grps Out-of-State or Country</i>		<i>Includes out-of-state or country travel expenses for athletic teams, bands, debate teams, clubs, and similar groups when traveling together.</i>
73400	Travel Groups Out-of-State	73000	
73410	Travel Teams Out-of-State	73000	
	<i>Visitors In-state</i>		
73500	Visitors In-state Travel	73000	In-state travel expenses for visitors or guests of the institution who are non-employee, non-student, or non-participant of grant. Includes prospective employees.
	<i>Visitors Out-of-State or Country</i>		
73600	Visitors Out-of-State Travel	73000	Out-of-state or country travel expenses for visitors or guests of the institution who are non-employee, non-student, or non-participant of grant. Includes prospective employees.
	<i>Moving Expenses</i>		
73700	Moving Expenses	73000	Employee moving expenses
	<i>Athletic Recruitment Travel</i>		
73800	Athletic In-state Recruiting	73000	Includes in-state travel expenses incurred while recruiting
73810	Athletic Out-of-State Recruiting	73000	Includes out-of-state travel expenses incurred while recruiting
	<i>Other Travel</i>		
73900	Motor Pool	73000	Costs associated with use of the college's motor pool
	<i>Operating Expenses</i>		
74000	Operating Expense Budget Pool		This code is used only for budget transactions only!
	<i>Printing Duplic and Film Process</i>		Cost of printing various materials and publications, duplicating materials, and processing film.
	<i>Printing of Supplies by Institution</i>		
74110	Printing of Supplies by Institution	74000	Account code should not be used by WSCC. Printing dept uses 75343
	<i>Printing of Supplies Outside Instit</i>		
74120	Printing of Supplies Outside Instit	74000	Printing of tags, envelopes, letterheads, and other forms for use in offices and instructional activities which are printed outside the college
	<i>Duplicating and Copy by Institution</i>		
74130	Duplicating and Copy by Institution	74000	Account code should not be used by WSCC. Printing dept uses 75344
	<i>Duplicating and Copy Outside Instit</i>		
74140	Duplicating and Copy Outside Instit	74000	Cost of having materials duplicated or copied which are paid to parties outside the college
	<i>Film Processing</i>		
74150	Film Processing	74000	Cost of having film developed or processed including photographs, microfilm, microfiche and similar services.
	<i>Printing Publications by Instit</i>		

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Acct Code	Expense Type	Budget Pool	Description
74160	Printing Publications by Instit	74000	Account code should not be used by WSCC. Printing dept uses 75345
	<i>Printing Pubs Outside Instit</i>		
74170	Printing Pubs Outside Instit	74000	Cost of printing pamphlets, booklets, bulletins, handbills, newspapers, books and similar item by an institution outside of the college.
	<i>Other Print Duplic and Film Process</i>		
74190	Other Print Duplic and Film Process	74000	Other printing, duplicating, and binding not included in any of the above categories. Included would be the purchase of photographic services from both institutional and non-institutional agencies.
	Communications and Shipping Costs		Cost of communication services and having mail and materials transported.
	<i>Telephone Local Charges</i>		
74210	Telephone Local Charges	74000	All basic telephone costs, including basic line charges, listings, etc.
	<i>Telephone Long Distance</i>		
74220	Telephone Long Distance	74000	Long distance toll charges, watts lines, telegraph costs, etc.
	<i>Postal Charges</i>		
74230	Postage Charges	74000	Cost of postages charges incurred by using non-institutional Postal Services
74231	Postage for Meter	74000	Cost of postages charges incurred by using institutional Postal Services
	<i>Freight and Express Charges</i>		
74241	Freight	74000	Freight and express charges not included in cost of merchandise. Freight and shipping charges on supplies and other items generally should be charged to the same account code as the item acquired.
	<i>Cable Television</i>		
74250	Cable Television	74000	Cable TV charges
	<i>Telephone Installation</i>		
74260	Telephone Installation	74000	Telephone installation and repair charges
	<i>Other Communication Shipping Costs</i>		
74290	Telephone Other Charges	74000	Telephone charges not included in other categories
74291	Telephone Equipment	74000	Charges for telephone equipment
74292	Internet Service	74000	Charges for internet service
	Maint Repairs Services by Others		Includes cost of maintenance services performed or repairs made. Repairs to motor pool vehicles and equipment should be charged to Motor Vehicle Operations. All supplies, materials, or equipment purchased by the institution for use in performing maintenance or repairs should be charged to another account code as appropriate.
	<i>Equipment Maintenance</i>		
74310	Equipment Maintenance	74000	Cost of routine repairs and maintenance of office, plant equipment, laboratory, institutional and other equipment.
74311	VAX Academic System Maintenance	74000	Cost of routine repairs and maintenance of VAX equipment and system
74312	PC Maintenance	74000	Cost of routine repairs and maintenance of PC equipment.
74313	Printer Maintenance	74000	Cost of routine repairs and maintenance of printers
74314	Data Processing Equipment Maint	74000	Cost of routine repairs and maintenance of Data Processing equipment.
	<i>Building Maintenance</i>		

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Acct Code	Expense Type	Budget Pool	Description
74320	Building Maintenance	74000	Cost of upkeep in maintenance of buildings and facilities, including linen and towel service, garbage pickup, janitorial service, fire protection and pest control.
	<i>Maintenance of Grounds</i>		
74330	Maintenance of Grounds	74000	Cost of upkeep of grounds
	<i>Other Maintenance and Repairs</i>		
74390	Other Maintenance and Repairs	74000	Maintenance repairs and services not included in any of the above categories
74391	Communication Maintenance	74000	Maintenance repairs and services for communications
74392	Hardware Maintenance	74000	Maintenance repairs and services for hardware
	Professional and Admin Services		Expenses for professional and administrative services.
	<i>Software Maintenance</i>		
74430	Software Maintenance and Support	74000	Professional services rendered by non-institutional personnel for software maintenance and support
	<i>Consulting Services</i>		
74440	Consulting Services	74000	Professional services rendered by non-institutional personnel for consulting services
	<i>Medical Services</i>		
74450	Medical Services	74000	Cost of medical services rendered by non-institutional employees. Includes doctor, hospital, and similar costs.
	<i>Legal Services</i>		
74460	Legal Services	74000	Cost of legal services by non-institutional employees
	<i>Advertising Services</i>		<i>Cost of advertising including notices to the general public for any purpose.</i>
74470	Billboard Advertising Services	74000	
74471	Newspaper Advertising Services	74000	
74472	Other Advertising Services	74000	
74473	Radio Advertising Services	74000	
74474	TV Advertising Services	74000	
	<i>Dues and Subscriptions</i>		
74480	Dues and Subscriptions	74000	Costs of professional dues, journals, etc. Periodicals or other subscriptions that are part of organized libraries are not included in this account classification.
74481	Periodicals	74000	Costs of periodicals. Periodicals or other subscriptions that are part of organized libraries are not included in this account classification.
	<i>Other Professional and Admin Svcs</i>		
74490	Other Professional and Admin Svcs	74000	Includes court costs, appraisal fees, honorariums, and notary costs.
74491	Data Processing Services Non Instit	74000	Cost of data processing services rendered by a non-institutional agency. Includes the purchase of software.
74492	Mobilization Applications	74000	Cost of mobile apps used on institutional mobile devices.
	Supplies		Includes a variety of tangible items which, when applied to the use to which they are adapted, are consumed or, if not consumed, are of small unit value and subject to loss.
	<i>Supplies</i>		
74500	Cleaning Materials	74000	The cost of supplies ordinarily used by housekeeping

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Acct Code	Expense Type	Budget Pool	Description
	<i>Computer Supplies</i>	74000	<i>The cost of supplies necessary for computer operations to be charged to specific account code as follows</i>
745050	<i>Cables and Connectors</i>	74000	
745051	<i>Forms</i>	74000	
745052	<i>Magnetic Media</i>	74000	
745053	<i>Network Hardware</i>	74000	
745054	<i>Printer Ribbons</i>	74000	
745055	<i>Toner Cartridge</i>	74000	
745056	<i>Tools and Electric Components</i>	74000	
74510	Culinary Arts Supplies	74000	Supplies purchased for use in the Culinary Arts program
74515	Instructional Supplies	74000	The cost of such supplies ordinarily used for classroom or general education purposes such as examination papers, visual aids, glass tubes, beakers, etc.
74516	Instructional Supplies Bookstore	74000	The cost of such supplies ordinarily used for classroom or general education purposes such as examination papers, visual aids, glass tubes, beakers, etc. purchases at the institutions bookstore
74520	Non Revenue Testing Supplies	74000	The cost of testing supplies associated with administering tests for which the college does not charge.
74525	Office Supplies	74000	The cost of such supplies as bond paper, envelopes, folders, ink, pencils, filing cabinets, chairs, and other items necessary for the proper operation of an office
74526	Office Supplies Bookstore	74000	The cost of such supplies as bond paper, envelopes, folders, ink, pencils, filing cabinets, chairs, and other items necessary for the proper operation of an office purchased at the institution's bookstore
74530	Operational Supplies	74000	The cost of supplies necessary for operation of the institution. These do not include items for use in classrooms or offices
74531	Promotional Items	74000	The cost of supplies and/or clothing that is purchased for the purpose of promoting the institution
74535	Sensitive Minor	74000	Includes sensitive items equal to or greater than \$500 but less than \$5,000 such as computers, audio/visual equipment, scientific equipment, etc., as determined by WSCC Policy Number 05:08:00: Equipment Inventory Control.
74540	Other Supplies	74000	Supply items not classified in any of the above categories
74550	Electronic Media and Databases	74000	Costs associated with the purchase of electronic databases or library database access.
74555	Periodicals--Print and Electronic	74000	Includes subscriptions to magazines and collections a part of organized libraries.
	<i>Rental and Insurance</i>		<i>Amounts paid for lease or rent and insurance premiums.</i>
	<i>Operating Leases for Real Property</i>		
74610	Building Lease	74000	Lease payments for occupancy of buildings for office space, storage, etc.
74611	Land Lease	74000	Lease payments for the use of land; for example agriculture, recreational, and other purposes including easements.
	<i>Operating Leases Personal Property</i>		
74620	Equipment Lease	74000	Lease payments for the use of equipment.
74621	Other Lease	74000	Lease payments not included in any of the above categories
74622	Apple Lease Agreement	74000	Lease payments for use of Apple equipment.
74623	Copier Lease	74000	Lease payments for use of copy machines
	<i>Rentals</i>		

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Acct Code	Expense Type	Budget Pool	Description
74630	Building Rental	74000	Rent for occupancy of buildings for office space, storage, etc.
74632	Land Rental	74000	Rent payments for the use of land
74633	Other Equipment Rental	74000	Rent payments for the use of equipment.
74634	Other Rental	74000	Rent not included in any of the above categories
	<i>Insurance</i>		
74650	Insurance Payments or Premiums	74000	Insurance payments or premiums, including surety bonds.
74651	Other Insurance Costs	74000	Insurance costs not included in any of the above account classifications
	<i>Capital Leases</i>		
74660	Data Processing Equip Capital Lease	74000	Capital lease payments made for the purpose of data processing equipment
74661	Other Capital Lease	74000	Capital lease payments made for other purposes
	<i>Awards and Indemnities</i>		<i>Payments made to individuals as a result of awards or indemnity for claims, which are not based on or related to services rendered or to be rendered.</i>
	<i>Awards to Employees</i>		
74760	Awards to Employees	74000	Includes cost of all awards recognizing meritorious service by employees.
	<i>Other Awards and Indemnities</i>		
74790	Other Awards and Indemnities	74000	Awards and indemnities not included in any of the above account classifications.
	<i>Grants and Subsidies</i>		<i>Amounts provided to agencies, institutions, or individuals in the form of a grant or subsidy, which may not be identifiable with a particular cost but are made to offset all or a portion of costs which the recipient may be expected to incur in carrying out some activity or function.</i>
	<i>Grants and Subsidies to Orgs</i>		
74810	Grants and Subsidies to Orgs	74000	Grants and subsidies to counties, cities, state agencies, associations, commissions, clinics, hospitals, institutions, school districts, and other organizations
74813	Class Room Training Tuition	74000	Tuition costs for WIA participants
74814	Class Room Training Books and Supp	74000	Books and supply costs for WIA participants
	<i>Grants and Subsidies to Individuals</i>		
74820	Grants and Subsidies to Individuals	74000	Grants or subsidies made to individual persons, including housing allowances
	<i>Training Costs for Employees</i>		
74830	Employee Training by Institution	74000	Costs for local training provided by the institution without travel expense including webinars
74831	Employee Training by Outside Institution	74000	Costs for local training provided outside of the institution without travel expense including webinars
	<i>Other Grants and Subsidies</i>		
74880	Other Grants and Subsidies	74000	Grants/subsidies not included in any of the above account classifications.
	<i>Other Services and Expenses</i>		
	<i>Cash Short and Over</i>		
74910	Cash Short and Over	74000	The amount of cash over and short from any reconciliation of receipts to actual funds deposited.
74911	Cash Short and Over Auxiliary	74000	The amount of cash over and short from any reconciliation of receipts to actual funds deposited for auxiliary services, such as food services, vending, etc.

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Acct Code	Expense Type	Budget Pool	Description
	<u>Bad Debts</u>		
74920	Bad Debt Expense Student	74000	The amount of accounts receivable written off as uncollectable or the provision for doubtful accounts charged to current operations for student debt
74921	Bad Debt Expense Non Student	74000	The amount of accounts receivable written off as uncollectable or the provision for doubtful accounts charged to current operations for non-student debt
74922	Collection Costs	74000	Commission costs paid to collection agencies upon receipt of payment on accounts.
	<u>Gain or loss on disposal of fixed asset</u>		
74930	Gain or loss on disposal fixed asset	74000	Gain or loss on the disposal of fixed asset items
	<u>Miscellaneous Unclassified</u>		
74980	Miscellaneous Unclassified	74000	Any other expenses which cannot appropriately be included in any other account classification
74981	Receptions	74000	Expenses related to the purchase of food items. Includes catered events, purchases from restaurants, and snack-type foods.
74982	Noncapital immaterial prior period adjustment	74000	Prior period adjustments for noncapital expenses.
	<u>Late Payment Charges</u>		
74990	Late Payment Charges	74000	Charges for late payments
	Utilities and Fuel		
	<u>Utilities and Fuel Budget</u>		
75100	Utilities and Fuel Budget Pool		This code is used only for budget transactions only!
	<u>Electricity</u>		
75110	Electricity	75100	Cost of electric utility service
	<u>Water and Sewage</u>		
75120	Water	75100	Cost of water utility service.
75121	Sewer	75100	Cost of sewage utility service.
	<u>Natural Gas</u>		
75130	Natural Gas	75100	Cost of natural gas utility service.
	<u>Coal</u>		
75140	Coal	75100	Cost of coal acquired for use in utility service.
	<u>Fuel Oil</u>		
75150	Fuel Oil	75100	Cost of fuel oil acquired for use in providing utility service.
	<u>Other Utilities and Fuel</u>		
75190	Other Utilities and Fuel	75100	Cost of other utilities and fuels not included in the above categories
	Motor Vehicle Operation		<i>Includes all expenditures for the operation and maintenance of motorized equipment including, automobiles, trucks, tractors, heavy road machinery, firefighting equipment, airplanes, boats, lawn mowers, and various other motors used for operating sawmills, generators, etc.</i>
	<u>Motor Fuel Oil Lubricants</u>		
75210	Motor Fuel Oil Lubricants	74000	Cost of gasoline, diesel fuel, kerosene, oil and lubricants.

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Acct Code	Expense Type	Budget Pool	Description
	<i>Tires and Tubes</i>		
75220	Tires and Tubes	74000	Cost of tires and tubes for all purposes.
	<i>Accessories and Parts</i>		
75230	Accessories and Parts	74000	Costs of accessories and parts not included in cost of repairs.
	<i>Repairs by Noninstitutional Agency</i>		
75240	Repairs by Noninstitutional Agency	74000	Costs of parts installed and labor charges by a non-institutional agency.
	<i>Other Motor Vehicle Operation</i>		
75290	Other Motor Vehicle Operation	74000	Includes cost of titles, license plates, etc.
	Allocated Charges		For Business Office Use ONLY. Charges allocated to departments based on usage of internal service departments such as printing, postage, and telephone.
	<i>Prof and Admin Svcs by Instit Dept</i>		
75300	Allocated Charges Budget Pool		This code is used only for budget transactions only!
75310	Prof and Admin Svcs by Instit Dept	75300	Services rendered by an institutional department. Includes institutional support allocation to Auxiliaries.
	<i>Data Processing Allocations</i>		
75320	Data Processing Allocations	75300	Cost of data processing services rendered by institution.
	<i>Renewal and Replacement Charges</i>		
75330	Renewal and Replacement Charges	75300	Non-mandatory transfers to funds for Renewals and Replacements
	<i>Prorated Allocations</i>		
75340	Telephone Distrib Local Allocations	75300	Allocation of local telephone charges to functional area which incurred expense
75341	Telephone Other Charges Allocations	75300	Allocation of other telephone charges to department which incurred expense
75342	Telephone Distrib Long Dist Allocat	75300	Allocation of long distance telephone charges to department which incurred expense
75343	Printing Supplies Allocations	75300	Allocation of printing charges for supplies to department which incurred expenses
75344	Copies Allocations	75300	Allocation of printing charges for copies to department which incurred expenses
75345	Printing Publications Allocations	75300	Allocation of printing charges for publication to department which incurred expenses
75346	Postage Distribution Allocations	75300	Allocation of postage charges to department which incurred expenses
75347	Plant Operations Allocations	75300	Allocation of plant operation expenses to auxiliary enterprises
75348	Allocations Encumbrance	75300	Department encumbrances for printing, postage, and long distance charges
	<i>Other Allocations</i>		
75350	Other Allocations	75300	Allocations not included in one of the above categories.
	Departmental Revenues		
	<i>Departmental Revenues Budget</i>		
	<i>Departmental Revenues</i>		<i>Credit posted to expenditure accounts for sales and/or service charges by internal service departments (printing, motor pool, postage, and printing) incurred by entities outside the college.</i>
75400	Departmental Revenues Budget Pool		This code is used only for budget transactions only!
75410	Postage Departmental Revenues	75400	Revenue for postage charges incurred by non-employee or non-institutional group

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75420	Printing Departmental Revenues	75400	Revenue for printing charges incurred by non-employee or non-institutional group
75430	Motor Pool Departmental Revenues	75400	Revenue for motor pool charges incurred by non-employee or non-institutional group
75440	Telephone Departmental Revenues	75400	Revenue for telephone charges incurred by non-employee or non-institutional group
	<i>Stores for Resale Reissue or Manuf</i>		<i>Various items acquired for resale, re-issue, or manufacture such as textbooks, bookstore supplies for resale, foods acquired by cafeterias, and similar items.</i>
	<i>Stores for Resale Reissue or Manuf</i>		
76100	New Books	74000	Cost of purchase of new textbooks
76101	Supplies for Resale	74000	Cost of purchase of supplies
76102	Used Books	74000	Cost of purchase of used books
76103	Bookstore Freight In	74000	Cost of freight charges for incoming orders
	<i>Capital Expenses</i>		
78000	Capital Expense Budget Pool		This code is used only for budget transactions only!
	<i>Equipment</i>		<i>Any physical resource such as machinery, implements, tools, furniture, vehicles and other apparatus with a unit cost of \$5,000 or more and a minimum life expectancy in excess of one year.</i>
	<i>Office Equipment</i>		
78110	Office Equipment	78000	Cost of articles of furniture and equipment necessary to an office-\$5,000 or more.
	<i>Operational Equipment</i>		
78120	Operational Equipment	78000	Cost of equipment necessary for the operation of a department which is not covered elsewhere. For example, printing presses, motor vehicles, stoves, etc.-\$5,000 or more.
	<i>Instructional Equipment</i>		
78130	Instructional Equipment	78000	Cost of equipment purchased for educational and research purposes and similar items-\$5,000 or more.
	<i>Other Equipment</i>		
78190	Other Equipment	78000	This code is used for the cost of all equipment not otherwise classified-\$5,000 or more
	<i>Land</i>		Land acquired by the institution should be recorded at its original cost which includes a variety of expenditures related to its acquisition and its preparation for use as intended by the institution
	<i>Purchase of Land</i>		
78210	Purchase of Land	78000	Land acquired by purchase
	<i>Site Development and Improvement</i>		
78220	Site Development and Improvement	78000	Includes costs for landscaping, grading, clearing, and demolition of an old building not specifically performed for other improvements.
	<i>Other Land Costs</i>		
78290	Other Land Costs	78000	Other land costs not covered by the above land account codes
	<i>Buildings</i>		<i>The cost of a building includes all necessary expenditures to acquire or construct and prepare the building for its intended use. All buildings costing \$100,000 and above should be capitalized. Buildings costing less than \$100,000 should be expensed.</i>
	<i>Purchase of Buildings</i>		

Walters State Community College Banner Expenditure Account Codes

Acct Code	Expense Type	Budget Pool	Description
78310	Purchase of Buildings	78000	Cost of buildings for occupancy purposes-\$100,000 and above
	<i>Construction of Buildings</i>		
78320	Construction of Buildings	78000	Includes cost of new construction-\$100,000 and above
78325	Additions to Buildings	78000	Includes cost of additions to buildings-\$100,000 and above
78326	Major Renovations to Buildings	78000	Includes cost of major renovations to buildings-\$100,000 and above
			<i>Infrastructure is defined as improvements related to the skeletal structure and function of the campus. Examples include, but are not limited to, roads, steam lines, chiller systems, storm sewers, tennis courts, sewer lines, severe weather systems, athletic scoreboards, turfs, lighting, radio and television towers, water lines, signage, all-weather track, telecommunications and computing wiring, and energy management systems. Improvements valued at or above \$50,000 should be capitalized. Improvements valued at less than \$50,000 should be expensed.</i>
	Improvements and Infrastructure		
	<i>Parking Lots Streets Walks etc</i>		
78410	Parking Lots Streets walks etc	78000	Cost of installing and paving parking lots, streets, sidewalks, and similar paved areas-improvements valued at or above \$50,000
78415	Networking Infrastructure	78000	Cost of installing networking infrastructure-improvements valued at or above \$50,000.
	<i>Utility System Maint Operation</i>		
78420	Utility System Maint Operation	78000	Cost of constructing and installing underground utility distribution system and other non-building permanent improvements. Included are telephone distribution lines owned by the institution, central utility monitoring systems, etc.-improvements valued at or above \$50,000.
78427	Surveillance Camera System	78000	Cost of constructing and installing surveillance camera system.-improvements valued at or above \$50,000.
	<i>Other Improvements</i>		
78490	Other Improvements	78000	Other capitalized improvements not covered by the above account codes-improvements valued at or above \$50,000.
78491	Roof Replacement	78000	Capitalized roof replacement cost-improvements valued at or above \$50,000.
78492	Roof Replacement	78000	Capitalized cost of improvements to buildings-improvements valued at or above \$50,000.
			<i>Library holdings include library books, music, artistic, and reference materials included in the institution's library collection. Examples include, but are not limited to, books, periodicals, microfilm, microfiche, government documents, films, videocassettes, audiocassettes, phonograph records compact disc - audio, slide set, filmstrip, transparency, maps, multimedia kit, three-dimensional models, non-catalogued pamphlets, computer software manuscripts and archives, photographs, and compact disc.</i>
	Library Holdings		
	<i>Books</i>		
78510	Books	78000	Books purchased for addition to the library
78511	Book Gifts	78000	Books donated to the college; valued at fair market value
78512	eBooks	78000	eBooks purchased for addition to the library
78513	Audio Books	78000	Audio books purchased for addition to the library
	<i>Binding</i>		
78530	Binding	78000	Cost of rebinding books or having magazines placed in permanent binders
	<i>Films</i>		

Walters State Community College Banner Expenditure Account Codes

Acct Code	Expense Type	Budget Pool	Description
78540	Films	78000	Film strips and similar materials
	<i>Microform</i>		
78550	Microform	78000	Microfilm, microfiche, and similar materials
	<i>Other Library</i>		
78580	CD ROM	78000	Cost of CD ROM
78581	Other Library	78000	Other library holdings not included in the above account code classifications
78582	Video Media	78000	Cost of video media
	Capitalized Software		
	<i>Capitalized Software</i>		
78610	Capitalized Software	78000	Software with a cost of \$100,000 or greater should be capitalized and amortized in accordance with the provisions of the <i>Capitalization and Amortization of Software Purchases</i> .
	Scholarships and Fellowships		
79000	Scholarships and Fellow Budget Pool		This code is used only for budget transactions only!
	Scholarships and Fellowships		
	<i>Scholarships</i>		
79710	Scholarships	79000	Amounts provided to students as scholarships not covered by specific categories below. Includes fee waiver/discount costs. Excludes costs associated with college employee waivers and spouse/dependent discount as these cost are charged to benefits.
79711	Pell	79000	Aid covered by the Pell and Academic Competiveness Grant
79712	SEOG	79000	Aid covered by the SEOG Grant
79713	TSAA	79000	Aid covered by grants administered by TSAC excluding the lottery funds. Includes awards for TSAA and Gear-Up
79714	Lottery	79000	Aid covered by the TN Lottery funds
79715	Non Athletic Perf Out-of-State FW	79000	Costs associated with the waiver of out-of-state tuition for students who perform a service to the institution.
	<i>Fellowships</i>		
79720	Fellowships	79000	Amounts identified as fellowships and awarded to students
	<i>Athletic Scholarships</i>		
79730	Athletic Scholarships	79000	Costs of student athletes who are engaged in intercollegiate athletics. Included are fees and other student charges, meals, lodging, books, laundry, allowances, etc.
79731	Athletic Perf Out-of-State FW	79000	Costs associated with the waiver of out-of-state tuition for student athletes who perform a service to the institution.
	<i>Sponsored Projects Fee Remissions</i>		
79740	Sponsored Projects Fee Remissions	79000	Enrollment or registration fees paid or remitted under sponsored grants and contracts
	<i>Statutory Fee Remissions</i>		
79750	Statutory Fee Remissions	79000	Fee remissions for senior citizens, handicapped, or others under provisions of State law. Does not apply to employees.