

BANNER FINANCE  
EXPENSE ACCOUNT CODES

<b>Travel</b>		<b>Postage and Freight</b>		<b>Memberships and Subscriptions</b>		<b>Property Plant and Equipment</b>	
71010	Travel Employee	72201	Postage	72401	Memberships	76001	Capitalized Equipment
71020	Travel Employee Recruitment	72202	Freight	72402	Subscriptions and Periodicals	76002	Land
71030	Travel Supervision	72203	Student Mailing Fee	<b>Advertising and Promotions</b>		76003	Buildings
71040	Travel Student Groups	72204	Mailing Labels	72501	Advertising and Promotions	76004	Improvements
71050	Non-employee Travel	72205	Mailing Services	72503	Printing	76005	Books
71200	Travel Athletic Recruiting	<b>Services</b>		<b>Meals and Entertainment</b>		76006	Audiovisual Materials
71210	Travel Team	72701	Legal	72601	Meals	76007	General Contractor
71230	Travel Playoffs	72702	Training	72602	Entertainment	76008	Noncapitalized Equipment
71235	Travel Taxable Per Diem	72703	Contractual Services	72604	Homecoming Expenses	76009	Furniture
<b>Supplies</b>		72704	Faculty Development	<b>Athletic Expenses</b>		76010	Architect Fees
72010	Office Supplies	72705	Stipends	72901	Game Guarantees	76011	NEALEA Equipment
72011	Instructional Supplies	72706	Property Appraisal	72902	Officiating Fees	76012	Vehicles
72012	Expendable Supplies	72707	Cleaning Costs	72903	Ticket Expense	76013	Construction Materials
72013	Purchases for Resale	<b>Fees</b>		72904	Meal Tickets	76050	Fixed Asset Accrual
72014	Film Supplies	72801	Immigration Fees	72905	Gamecock Club Donations		
72015	Ammunition	72802	Prestige License Fees	72906	Concessions and Food		
72016	Athletic Supplies	72803	Bank Card Fees	72907	Playoff Hosting		
72017	Field and Lab Supplies	72804	Paying Agent Fees	<b>Other General Expenses</b>			
72018	Software	72805	Accreditation	75001	Medical Expenses		
72020	Clothing	72806	License Fees	75002	Sales Taxes		
72021	Fixtures and Other Items	72809	Curation Fees	75003	Property Taxes		
<b>Maintenance and Repairs</b>		72810	Background Check Fees	75004	Bonding		
72101	Maintenance and Repairs Buildings	<b>Utilities</b>		75005	Insurance		
72102	Maintenance and Repairs Automotive	73001	Electricity	75006	Board of Adjustment Claims		
72103	Maintenance and Repairs Equipment	73002	Gas	75011	Commencement Expenses		
72104	Maintenance and Repairs Furniture	73003	Water	75021	Refunds to Grantors		
72105	Maintenance Landscaping	73004	Sewage	75040	Subawards		
72106	Maintenance Contracts	73005	Trash Disposal	75050	Other General Expenses		
72107	Pest Control Contracts	73006	Cable	75051	Internal Expense Reimbursement		
72108	Maintenance Carpentry	73007	Telephone	75052	Vending Commissions		
72109	Maintenance Electrical	73008	Cell Phones	75999	Contingency Budget Pool		
72110	Maintenance Painting	<b>Rentals and Operating Leases</b>					
72111	Maintenance Hardware and Locks	72301	Equipment Rental				
72112	Maintenance Athletic Fields	72302	Facilities Rental				
		72303	Capital Leases				