

Northern Michigan University

Account Codes for Banner

Account Code Structure

Revenue	5XXX
Salary & Wages	6XXX
Expenditures & Transfers	7XXX

Revenue Account Codes	Standard Code
Student Tuition	5110
International Educ Tuition	5120
Student Fees	5140
Allocated Fees	5170
Scholarship Allowance	5180
Federal grants & contracts	5210
Federal pass thru	5215
State and local grants & contracts	5220
Private grants & contracts	5230
Ticket Revenue	5301
Payroll & Student Deduct Ticket Rev	5302
Web Ticket Sales	5303
Outlit Ticket Sales	5304
Single Event Ticket Sales	5305
Season Ticket Sales	5306
Ticket System Fee	5309
Publications	5310
Non-Credit Course	5320
Undergrad Application Fee	5325
Graduate Application Fee	5326
Registration Fees	5330
Conference Fees	5331
Physician Fees	5332
Laboratory Fees	5333
Pharmacy Fees	5334
Skating Fee/Rental	5335
Locker Fees	5336
HRL Fees	5337
Other Fees	5339
Res. Hall Room Rent	5340
RD/RA/CA Room Rent	5341
Apartment Rental	5342
Suite Rentals	5350
Facility Rentals	5351
Equipment Rentals	5352
Ice Rentals	5353
Office/Room Rent-Taxable	5354
Office/Room Rent-Nontaxable	5355
Non-related Rentals	5358

Revenue Account Codes (cont.)	Standard Code
Related Rentals	5359
Fines or Damages	5360
Vending	5370
Amusement/Video Vending	5375
Material or Service	5400
Stolen Computers - Deductible	5401
Material or Service-Taxable	5405
General Merchandise	5410
General Books	5411
New Course Books	5412
Used Course Books	5413
Soft Goods	5414
Gift & Novelties	5415
Sundries	5416
Quick Copy	5420
Contract Printing	5421
Copiers	5422
Medical Services	5430
Long Distance Phone	5440
Student Phone Charges	5441
Phone-Other	5442
Res Hall - Meals	5450
Dining Dollars	5451
Fast Food/Concession Sales	5452
Sales-Employee Meals-RD/RA	5453
Other Food Sales Taxable	5454
Other Food Sales Non-Taxable	5455
Banquets/Parties/Conf-Taxable	5456
Banquets/Parties/Conf-Non-Taxable	5457
Sales-Beverages	5458
Miscellaneous-Non-Taxable	5500
Miscellaneous-Taxable	5505
50/50 Sales	5510
Athletic Guarantees	5511
Athletic Pass Revenue	5512
Memberships-External	5520
Memberships-Employee	5521
Memberships-Students	5522
Walking Pass Revenue	5523
Guest Passes	5524
Events	5530
Programming	5531
Advertising	5540
Allow for Bad Debt	5590
Budget Carryover	5592
Cash Over (Short)	5595
Support from NMU	5605
Emergency Loan Service Fee	5610
Interest Earned on Loans	5620
Other Earn-Late Charges/Penalty Fee	5621

Revenue Account Codes (cont.)	Standard Code
State Approp	5705
Gifts & Bequests	5755
Gifts-Stock	5760
Gifts-In Kind	5765
Gifts from NMU Dev. Fund	5770
Interest Income	5801
Dividend Income	5802
Realized gain/losses	5803
Unrealized gain/losses	5804
Endowment Income	5805
Transfer to Beneficiary	5806
Investment Income Distributed	5855
Gain on Disposal of Asset	5905
Other Earnings-Miscellaneous	5910

Salaries & Wages Account Codes	Standard Code
Executive Management	6110
Senior Management	6120
Senior Administrator	6130
Deans	6140
Academic Department Heads	6150
Dept Head Release Time Acad Support	6151
Dept Head Release Time-Contra	6152
Allocation of Dept Head Salaries	6153
Coaches	6160
Faculty - Teaching	6210
Allocated Salary-Research	6215
Faculty PY Salary Adjustment	6219
Allocated Salary-Public Service	6220
Alloc Salary-Academic Support	6225
Alloc Salary-Instutional Support	6230
Alloc Salary-Student Services	6235
Allocated Salary-Instruction	6240
Allocated Salary-Contra	6245
Faculty Non-Teaching	6260
Faculty PY Non-Teaching	6261
Faculty Overload	6265
Faculty Banked Time	6270
Allocation of Faculty Salaries	6280
Jacobetti Center Instruc	6310
Jacobetti Center Counselors	6320
Jacobetti Center Adjunct	6330
Jacobetti Center Overload	6340
Jacobetti Center Adjunct Non-Credit	6345
Adjunct Faculty	6360

Salaries & Wages Account Codes (cont.)	Standard Code
Graduate Labor	6410
Graduate Assistant	6420
Post Doc Fellows	6430
Clerical/Technical	6455
CT PY Salary Adjustment	6459
Food Service	6475
Maint/Public Safety	6480
AP(UAW)	6510
AP PY Salary Adjustment	6519
SIP Payment	6521
Fringe Benefits	6610
Fringe Faculty Banked Time	6611
Employee Repayments	6612
Fringe Fac Alloc-Research	6615
Fringe Fac Alloc-Public Service	6620
Fringe Fac Alloc-Academic Support	6625
Fringe Fac Alloc-Instut Support	6630
Fringe Fac Alloc-Student Service	6635
Fringe Fac Alloc-Instruction	6640
Fringe Benefits Allocated Dept Head	6645
Fringe Faculty - AAUP	6650
Fringe Differential Faculty	6655
Established Labor Fringe Credit	6690
Est Labor Fringe Credit-PY ADJ	6691
Employee Contributions	6695
Retiree Contributions	6696
COBRA Contributions	6697
Employee Reimbursements	6698
Student Labor	6710
Student Labor PY Wages	6719
Student Labor College Work Study	6720
Student Labor College Wk Std PY Wage	6729
Temporary Labor - Students	6740
Temp Labor - Students PY Wages	6749
Temp Labor-College Work Study	6750
Temp Labor-College Work Study PY	6759
Temporary Augmentation	6760
Temporary Augmentation PY Wages	6769
Temporary Substitute	6770
Additional Compensation/Assignment	6780
Add Comp/Assignment PY Wages	6789
Overtime	6790
Overtime PY Wages	6799
Shift Differential	6800
Longevity	6810
Retirement Differential	6820

Salaries & Wages Account Codes (cont.)	Standard Code
Clothing Allowance	6830
Merit/Bonus	6840
Employee Meals (HRL)	6850
Employee Meals (Dining Services)	6855
Employee Housing	6860
Temporary Fringe Benefits	6910
Fringe Benefit Credit	6950
Supplies, Materials, and Contractual Service Account Codes	Standard Code
<i>Supplies</i>	
Carryforward Budget Pool	7110
Carryforward Est. Labor	7115
Office Supplies	7120
Bldg & Maint Supplies	7121
Custodial Supplies	7122
Education Supplies	7123
Concession Supplies	7124
Kitchen Supplies	7125
Paper Product Supplies	7126
Medical Supplies	7127
Lab Supplies	7128
Pharmacy Supplies	7129
Other Supplies	7135
Credit Card	7136
Credit Card-Holiday Travel Clear	7137
Credit Card-AAA Clearing	7138
<i>Rentals/Leases</i>	
Room Rental	7140
Equipment Rental	7141
Miscellaneous Rentals	7142
PC Lease	7143
Miscellaneous Lease	7144
<i>Fees</i>	
Copyright Fees	7150
Program Acquisition Fees	7151
Wells Fargo Bank Fees	7152
Bank One Fees	7153
Chip Fees	7154
Other Fees	7155
Credit Card Fees	7156
<i>Administrative Expenses</i>	
Admin Expense	7160
Subscriptions	7161
Memberships	7162
Advertising	7163
Ticket Expense	7164
Student Programming	7165
Other Collection Expense	7166

Supplies, Materials, and Contractual Service Account Codes (cont.)	Standard Code
<i>Insurance</i>	
Property Insurance	7170
General Liability Insurance	7171
Error & OM Insurance	7172
Vehicle Insurance	7173
Other Insurance	7174
<i>Indirect Cost</i>	
Indirect Cost	7179
<i>Services</i>	
Repairs & Maintenc	7180
Trades Labor	7181
Trades Materials	7182
Software Maintenc	7183
Asbestos Abatement	7184
Replacement Materials	7185
Printing	7190
Postage & Shipping	7191
Professional Services	7192
Legal Services	7193
LRC DIV Services	7194
Computer Services	7195
Network Access Serv	7196
Other Services	7199
<i>Scholarships</i>	
Scholarships	7200
Scholarships - Deferred	7201
<i>Travel, Group & Guest Expenditures</i>	
Faculty Travel/Conf	7300
Student Travel/Conf	7305
Staff Travel/Conf	7310
President Travel/Conf	7315
Univ Guest Expense	7330
Mileage/Motor Pool Charges	7335
Group Expenses	7340
Charter Transportation	7345
Group Meals-Internal	7350
Group Meals-External	7355
BOT-Transportation	7380
BOT-Meals	7385
BOT-Lodging	7390
<i>Utilities</i>	
Telephone	7400
Utilities	7401
Fuel Oil	7402
Natural Gas-Heating	7403
Natural Gas	7404
Electricity	7405
Water/Sewer	7406
Strom Sewer	7408
Landfill	7409
Heating Plant	7410
Transfers to NMU	7470

Supplies, Materials, and Contractual Service Account Codes (cont.)	Standard Code
<i>Claims & Payments</i>	
Claims & Payments	7500
Stop Loss	7501
Health Insurance Admin Fees	7502
SS & Blue Cross Fees	7503
Reimbursement	7504
TIAA & HC Fees	7505
MPSERS Fees	7506
UAL Fees	7507
Retirees Health Fees	7508
SMCS External Expenditure Credits	
Misc. External Expenditure Credit	7601
Equipment	
Equip & Furnishings	7655
Capitalized Equipment	7656
Liibrary Acquisitions	7660
E-Books	7661
Periodicals	7662
Access Services	7663
Approval Books	7664
Firm Books	7665
NTAS	7666
Standing Orders	7667
Electronic Serials	7668
Audiovisual	7669
Cost of Goods Sold	
Cost of Goods Sold	7705
COGS General Merchandise	7710
COGS General Books	7711
COGS New Course Bks	7712
COGS Used Course Bks	7713
COGS Soft Goods	7714
COGS Gifts & Novelties	7715
COGS Sundries	7716
Cost of Food	7720
Cost Of Beverages	7725
Plant Fund	
Architect & Engineer	7751
General Contractor	7752
Mechanical Contractor	7753
Electrical Contractor	7754
Supervision	7755
Land & Other	7756

Plant Fund (cont.)	Standard Code
Fixed Equipment	7757
Depreciation	7759
Contingency	Standard Code
Contingencies	7799
Expenditure Credits	Standard Code
Miscellaneous Internal Rev	7805
Indirect Cost Revenue	7810
Misc. External Expenditure Credit	7815
Ticket Sales Internal	7820
Non-Credit Course Internal Rev	7825
Registration Fees Internal	7830
Conference Fees Internal	7831
Physician Fees Internal	7832
Lab Fees Internal	7833
Pharmacy Fees Internal	7834
Skating Fee/Rental Internal	7835
Locker Fees Internal	7836
Other Fees Internal	7837
Res Hall Internal Room Rent	7840
Facility Rental Internal	7841
Equip Rental Internal	7842
Ice Rental Internal	7843
Office/Room Rent Internal	7844
Fines or damages Internal	7845
Material or Services Internal	7850
General Merch Internal	7851
General Books Internal	7852
New Course Bks Internal	7853
Used Course Bks Internal	7854
Soft Goods Internal	7855
Gift & Novelties Internal	7856
Sundries Internal	7857
Quick Copy Internal	7860
Contract Printing Internal	7861
Copiers Internal	7862
Engraving Internal	7863
Other Printing Internal	7864
Medical Services Internal	7870
Long Distance Internal	7875
Other Phone Internal	7876
Fast Food/Concession Internal	7877
Sales-Employ Meals Internal	7880
Other Internal Food Sales	7881
Banquets/Parties/Conf Internal	7882
Beverages Internal	7883
Memberships Internal	7890
Guest Passes Internal	7891

Expenditure Credits (cont.)	Standard Code
Events Internal	7892
Programming Internal	7893
Advertising Internal	7899

Transfers	Standard Code
Mandatory: to Gen Fd	8120
Mandatory: to Des Fd	8130
Mandatory: to Aux Fd	8140
Mandatory: to Exp Rest Fd	8150
Mandatory: to Endow Fd	8160
Mandatory: to Student Loan Fd	8165
Mandatory: to Plant Fd	8170
Mandatory: to Insurance Fd	8180
Other: to Gen Fd	8220
Other: to Des Fd	8230
Other: to Aux Fd	8240
Other: to Exp Rest Fd	8250
Other: to Endow Fd	8260
Other: to Student Loan Fd	8265
Other: to Plant Fd	8270
Other: to Insurance Fd	8280
Mandatory: from Gen Fd	8320
Mandatory: from Des Fd	8330
Mandatory: from Aux Fd	8340
Mandatory: from Exp Rest Fd	8350
Mandatory: from Endow Fd	8360
Mandatory: from Student Loan Fd	8365
Mandatory: from Plant Fd	8370
Mandatory: from Insurance Fd	8380
Other: from Gen Fd	8420
Other: from Des Fd	8430
Other: from Aux Fd	8440
Other: from Exp Rest Fd	8450
Other: from Endow Fd	8460
Other: from Student Loan Fd	8465
Other: from Plant Fd	8470
Other: from Insurance Fd	8480