

THE UNIVERSITY OF MEMPHIS
Object Codes
Revenues

Revenue Object Codes
the following ranges are defined:

0110/0249	Tuition and Fees
0250/0299	Appropriations
0300/0399	Grants and Contracts
0400/0419	Gifts
0580/0599	Endowment Income
0600/0699	Sales and Services of Educational Activities
0700/0799	Other Sources
0800/0999	Sales and Services of Auxiliary Enterprises

<u>Code Range</u>	<u>Assigned Codes</u>
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0110/0249

TUITION AND FEES

0110/0199
0110/0119

Enrollment Fees
Academic Year
0111 Academic Year - Regular
0112 Academic Year - Extended Programs
0113 Academic Year - Waivers - Restricted Agreements
0114 Academic Year - Waivers - Unrestricted Agreements
0115 Academic Year - Waivers - Statutory
0116 Academic Year - Debt Service Transfers
0117 Academic Year - Regents Online Degree Program
0119 Academic Year - G/A Out of State

0120/0129

Summer Sessions

0121 Summer Sessions - Regular
0122 Summer Sessions - Extended Programs
0123 Summer Sessions - Waivers - Restricted Agreements
0124 Summer Sessions - Waivers - Unrestricted Agreements
0125 Summer Sessions - Waivers - Statutory
0126 Summer Sessions - Debt Service Transfers
0127 Summer Sessions - Regents Online Degree Program
0129 Summer Sessions - G/A Out of State

0130/0139

Special Terms

0131 Special Terms - Regular
0132 Special Terms - Extended Programs
0133 Special Terms - Waivers - Restricted Agreements
0134 Special Terms - Waivers - Unrestricted Agreements
0135 Special Terms - Waivers - Statutory
0136 Special Terms - Debt Service Transfers
0137 Special Terms - Regents Online Degree Program

0180/0199		Non-Credit Fees
	0181	Non-Credit - Regular
	0182	Non-Credit - Suzuki
	0183	Non-Credit - Intensive English
	0210	Routine Fees and Charges
	0211	Activity Fee Allocation - Athletics
	0215	Graduate Admission Fees
	0220	Law Application Fees
0200/0249		Other Fees and Charges
	0230	Parking Permits
	0231	Parking Meters
	0235	Late Payment Fee
0250/0299		APPROPRIATIONS
	0250	Federal Appropriations
	0260	State Appropriations
	0270	Local Appropriations
0300/0399		GRANTS AND CONTRACTS
	0310	Indirect Cost Recoveries
	0320	Educational Allowances
	0330	Program Administration
	0340	Residual Balances
	0360	Direct Program Support
0400/0409		GIFTS
0400/0409		Unrestricted Gifts - Cash/Cash Equivalence
	0401	Alumni
	0402	Parents
	0403	Other Individuals
	0404	Foundations
	0405	Corporations and Businesses
	0406	Religious Organizations
	0407	UM Foundations
	0408	Other Organizations
	0409	Source of Gift Undefined
0411/0419		Unrestricted Gifts - Gifts-in-Kind
	0411	Alumni
	0412	Parents
	0413	Other Individuals
	0414	Foundations
	0415	Corporations and Businesses
	0416	Religious Organizations
	0417	UM Foundations
	0418	Other Organizations
	0419	Source of Gift Undefined
0580/0599		ENDOWMENT INCOME
	0585	Income Transferred from Funds Held by Others - Unrestricted
	0586	Income Transferred from Funds Held by Others - Restricted
	0587	Expired Term Endowment - Unrestricted

0600/0699		SALES AND SERVICES OF EDUCATIONAL ACTIVITIES
0610/0629		Subscriptions, Advertising, and Other
	0610	Subscriptions Sold (Non Taxable)
	0611	Subscriptions Sold (TN Taxable)
	0612	Sales Taxes Paid - Subscriptions
	0620	Advertising Revenues (Non Taxable)
	0621	Unallocated Sponsorship
	0622	Other Sponsorship
0630/0659		Sales and Services Provided - Non Taxable
	0631/0659	Non taxable Sales and Services
0660/0679		Sales and Services Provided - Taxable
	0661/0677	TN Taxable Sales and Services
	0678	Taxable Sales and Services - Other States
	0679	Sales Taxes Paid
0690/0699		Commission Earned
	0690/0695	Commission Earned
0700/0799		OTHER SOURCES
	0701	Interest Income
	0702	Dividends Income
	0703	Gains on Sale of Securities/Investments
	0704	Other Investment Income
	0710	Residual Balances
	0711	Program Administration
	0720	Taxable Rentals (E & G)
	0721	Nontaxable Rentals (E & G)
	0722	Licensing Revenues (E & G)
	0729	Tennessee Sales Tax Paid
	0750/0779	Tennessee Taxable Sales and Services
	0799	Other Sources
	0780/0795	Non-Taxable Sales and Services
0800/0999		AUXILIARY ENTERPRISE SALES AND SERVICES
0810/0819		Rentals
	0811	Routine Rentals (University Groups - Non-Taxable)
	0812	Special Term Rentals (Summer, etc.)
	0813	Special Rentals (Non-University Groups, etc. - Taxable)
	0814	Deposit Forfeitures
	0815	Special Assessments and Charges (Damages)
	0816	Equipment Rentals (Not Bookstore)
	0817	Dormitory Apartment Rentals
	0818	Special Rentals (University Groups)
0820/0849		Auxiliary Sales/Services - Taxable
	0831/0847	Taxable Sales and Services
	0848	Services Taxes Paid - Tennessee
	0849	Sales Taxes Paid - Tennessee
0850/0869		Auxiliary Sales/Services - Non Taxable
	0851/0869	Non Taxable Sales and Services
0880/0899		Commission Earned
	0881/0899	Commission Earned

0900/0909	Game/Event Revenues - Ticket Sales
0901	Season Sales - Subject to Sales Tax
0902	Individual Event Sales - Subject to Sales Tax
0903	Guarantees Paid (Contra)
0904	Guarantees Received
0905	Special Event Sales (Post Season, Etc.) - Subject to Sales Tax
0906	Season Sales - Not Subject to Sales Tax
0907	Individual Event Sales - Not Subject to Sales Tax
0908	Special Event Sales - Not Subject to Sales Tax
0909	Sales Taxes Paid
0910/0919	Radio/TV Special Event Revenues
0911	Regular Season - Radio
0912	Regular Season - TV
0913	Post Season - TV
0914	Post Season Guarantees
0915	Conference Distributions - TV
0916	Other Conference Distributions
0917	Post Season - Radio
0918	Other Radio/TV/Special Event
0920/0929	Other Revenues
0921	Ticket Postage Collected
0922	Parking Fees - Non Taxable
0923	Media Guides - Taxable
0924	Tours/Special Travel Revenues
0925	Licensing Revenues
0926	Copier Vending - Taxable
0927	Privilege Tax Paid
0928	Sales Tax Paid - Programs
0929	Other Revenues
0930/0939	Student Fee Allocations
0931	Student Fee Allocations
0950/0959	Athletic Complimentary Tickets
0951	Season Complimentary Tickets - Taxable
0952	Individual Complimentary Tickets - Taxable
0953	Special Event Complimentary Tickets - Taxable
0955	Season Complimentary Tickets - Non Taxable
0956	Individual Complimentary Tickets - Non Taxable
0957	Special Event Complimentary Tickets - Non Taxable
0959	Sales Tax Paid - Taxable Complimentary Tickets
0960/0969	Advertising Revenues
0961	Advertising Revenue - General
0962	Corporate Sponsorship
0963	Other Sponsorship
0964	Advertising Sales, Game Programs - Football
0965	Advertising Sales, Game Programs - Basketball
0966	Advertising Revenue - TV/Radio
0967	Advertising Sales, Other Sponsors
0969	Unallocated Sponsorship

0970/0979

Game Programs

0971	Game Programs Sales - Football - Taxable
0972	Game Programs Sales - Basketball - Taxable
0973	Game Programs Sales - Other - Taxable
0974	Football Schedule Poster
0975	Football Player Poster
0976	Basketball Schedule Poster
0977	Basketball Player Poster
0978	Women's Player Poster
0979	Sales Tax Paid - Game Programs

THE UNIVERSITY OF MEMPHIS
Object Codes
Expenditures

Expenditure Object Code Ranges:

1000/1999	Personal Services
2000/2999	Employee Benefits
3000/3999	Travel
4000/4999	Supplies, Operating Expenses
5000/5299	Utilities/Motor Pool Maintenance
5300/5399	Allocations/University Charges/Cost Sharing
6000/6999	Stores for Resale
7000/7999	Department Revenues, Service Charges and Allocations
8000/8999	Capital Outlay
9000/9999	Transfers/Interfund Charges

**Detailed
Object
Code**

Description

1000

EXPENDITURES

1000

PERSONAL SERVICES

1110	Administrative-Professional
1111	Prior Project - Administrative
1120	Non-Budgeted Salaries, Administrative-Professional
1150	Support Pay Administrative/Professional
1155	Summer Other Compensation
1157	Administrative Graduate Assistants
1160	Administrative-Professional Salaries - Payroll Discounts
1161	Salary Lapse - Administrative/Professional
1165	Grant Recovery - Administrative/Professional
1166	Grant Undistributed Salary Budget
1175	Administrative/ Professional - Temporary Employees
1180	Longevity Administrative/Professional
1185	Administrative Salary Payment - Prior Year
1195	Prior Year Adjustments - Administrative/Professional
1196	Administrative-Professional Salary - Deceased Employee
1210	Academic-Professional
1211	Prior Project - Academic
1220	Non-Budgeted Salaries, Academic-Professional
1250	Support Pay Academic/Professional (During regular calendar year)
1253	Temporary Instruction
1255	Summer Other Compensation
1257	Academic Graduate Assistants
1256	Summer Credit Instruction
1260	Academic-Professional Salaries - Payroll Discounts
1261	Salary Lapse Academic/Professional
1265	Grants Recovery Academic/Professional
1266	Undistributed Grant Budget
1275	Academic Professional Temporary Employees
1280	Longevity - Academic/Professional
1285	Academic Salary Payment - Prior Year
1295	Prior Year Adjustments - Academic/Professional
1296	Academic-Professional Salary Payment - Deceased Employee
1310	Clerical-Supporting

1311	Prior Project - Clerical
1320	Non-Budgeted Salaries, Clerical-Supporting
1350	Support Pay - Clerical Supporting
1360	Clerical/Supporting Salaries and Wages - Payroll Discounts
1361	Salary Lapse Clerical/Support
1365	Grant Recovery Clerical/Support
1366	Grant Undistributed Salary Budget
1373	Shift Differential
1374	Overtime Clerical/Supporting
1375	Temporary Employment Clerical/Supporting
1380	Longevity Clerical/Supporting
1385	Clerical Support Salary Payment - Prior Year
1395	Prior Year Adjustments - Clerical/Supporting\
1396	Clerical/Supporting - Deceased Employee
1410	Student Assistants
1420	Non-Budgeted Salaries, Students
1485	Student Salary Payment - Prior Year
1495	Prior Year Adjustments - Student Assistants

2000

EMPLOYEE BENEFITS

2100	Benefits Clearing
2110	Retirement - UM Cost - Teachers
2120	Retirement - UM Cost - Non-Teachers
2210	ORP - Retirement (TIAA/CREF)
2211	ORP - Retirement (Aetna)
2212	ORP - Retirement (VALIC)
2250	401(K) Match
2310	FICA - UM Cost - Teachers
2311	Medicare - FICA - UM Cost - Teachers
2320	FICA - UM Cost - Non-Teachers
2321	Medicare - FICA - Non-Teachers
2410	FICA - TIAA/CREF
2411	Medicare - FICA - ORP Employees
2420	Medicare - FICA - No Retirement
2421	Medicare - FICA - Non-Retirement Employees
2510	Group Insurance - UM Cost
2590	Other Insurance
2610	Unemployment Compensation - UM Cost
2710	PC-191 UM - Taxable
2712	PC-191 Other Institutions - Non-Taxable
2720	Employee Discounts - UM - Spouse Dependent - Non-Taxable
2722	Employee Discounts - Other Institutions
2730	Staff Scholarship - Taxable
2732	Staff Scholarship - Non-Taxable
2880	Compensated Absences
2910	Other Benefits
2998	Budget Control - Benefits

3000**TRAVEL**

3110 Travel, In-State, Individual - Administrative
3210 Travel, Out-of-State, Individual - Administrative
3120 Travel, In-State - Faculty Development, Consulting and Research
3220 Travel, Out-of-State - Faculty Development, Consulting and Research
3130 Travel, In-State - Staff Development, Consulting and Research
3190 Travel - Individual, Motor Pool Assigned
3230 Travel, Out-of-State - Staff Development, Consulting and Research
3240 Travel - Foreign
3310 Travel, Teams and Groups, In-State
3320 Travel, Field, In-State
3390 Travel - Group, Motor Pool Assigned
3410 Travel - Teams and Groups, Out-of-State
3420 Travel, Field, Out-of-State
3510 Travel, Visitors, In-State
3610 Travel, Visitors, Out-of-State
3998 Budget Control - Travel

4000**SUPPLIES, OPERATING EXPENSES****4100****Printing, Duplicating, and Film Processing**

4110 Printing of Forms and Supplies by UM
4120 Printing of Forms and Supplies - Non-UM
4130 Duplicating - UM
4140 Duplicating - Non-Um
4150 Film Processing
4160 Printing of Publications by UM
4170 Printing of Publications - Non-UM
4190 Other - Printing, Duplicating and Film Processing

4200**Communication and Shipping Costs**

4210 Telephone - Local
4211 Telephone - Long Distance Service
4212 Telephone - Moves, Changes, Maintenance
4221 Telephone - Long Distance

4230 Postal Charges
4240 Freight and Express Charges
4245 Employee Moving Expenses
4260 Telephone Installation
4290 Other - Communication and Shipping Costs

4300**Maintenance and Repairs**

4310 Maintenance Repairs to Equipment
4320 Maintenance Repairs to Buildings
4330 Maintenance/Grounds
4341 Physical Plant and Planning Direct Charges - Auxiliaries - Utilities
4342 Physical Plant and Planning Direct Charges - Auxiliaries – Building Maintenance/Repair
4343 Physical Plant and Planning Direct Charges - Auxiliaries - Grounds
4344 Physical Plant and Planning Direct Charges - Auxiliaries - Custodial
4390 Other - Maintenance Repairs

4400 Professional/Administrative Services
4410 Professional/Administrative Services by UM
4412 Athletic Game Official
4419 Hazardous Waste Disposal
4430 Data Processing Services - Non-University
4431 Computer Software
4432 Computer Software Maintenance
4433 Computer Software Leases
4440 Consulting Services
4445 Temporary Agency Services
4450 Medical Services
4460 Legal Services
4470 Advertising Services
4471 Advertising Other
4480 Membership Dues
4481 Subscriptions
4490 Other Professional and Administrative Services

4500 Supplies
4510 Office Supplies
4511 Office Supplies - Computer
4520 Instructional Supplies
4521 Instructional Supplies - Computer
4530 Operational Supplies
4531 Operational Supplies - Computer
4540 Medical Supplies
4550 Athletic Uniforms
4551 Athletic Supplies
4590 Other - Supplies/Open Office Furniture
4591 Other Supplies - Computer

4600 Rental and Insurance
4610 Rent or Lease of Space
4620 Rent or Lease of Land
4631 Rent/Lease Data Processing Equipment - Regular Lease
4632 Rent/Lease Data Processing Equipment - Capital Lease
4641 Rent/Lease Equipment - Regular
4642 Rent/Lease Equipment - Capital Lease
4651 Insurance - Property
4652 Insurance - Other
4660 Capital Leases - Data Processing
4670 Capital Leases - Other
4690 Other - Rental/Insurance/Royalties
4691 Rent/Lease Computer Software

4700 Awards and Indemnities
4710 Scholarships
4720 Fellowships
4731 Athletic Scholarship - Fees
4732 Athletic Scholarship - Meals
4733 Athletic Scholarship - Board/Support
4734 Athletic Scholarship - Books
4740 Fee Remissions - Grants and Contracts
4750 Fee Remissions - Statutory
4761 Awards to Employees
4762 Fee Remissions - Graduate Assistants
4763 Fee Remissions - Housing
4791 Miscellaneous Awards to Students
4792 Death Benefits
4799 Other Awards and Idemnities

4800 Grants and Subsidies
4810 Grants/Subsidies - Organizations
4821 Housing Allowances
4822 Grants/Payments to Individuals
4824 Dependency Allowance
4825 Pell Grants
4830 Training Costs for Employees
4835 Direct Loan Program
4890 Other - Grants and Subsidies

4900 Other Services and Expenses
4910 Cash Over and Short
4920 Bad Debts
4950 Guarantees Paid
4955 Entry Fees
4991 Publications and Reports
4992 Meals and Food Services
4993 Subcontracts of \$25,000+ (Restricted)
4994 Interest/Late Payment Penalties
4995 Non-Catalogued Books and Periodicals
4996 Complimentary Athletic Tickets
4998 Budget Control - Other Expenses
4999 Other Services and Expenses

5000/5299 UTILITIES/MOTOR POOL MAINTENANCE

5100 Utilities and Fuel
5110 Electricity
5121 Water
5122 Sewer Fee
5123 City Service Fee
5130 Natural Gas
5140 Coal
5150 Fuel Oil
5190 Other Utilities and Fuel

5200 Motor Vehicle Operations
 5210 Motor Fuel, Oil, Lubricants
 5220 Tires and Tubes
 5230 Accessories and Parts
 5240 Repairs by Non-University Agency
 5290 Other Motor Vehicle Costs

5300/5399 ALLOCATIONS/UNIVERSITY CHARGES/COST SHARING

5310-5319 Professional/Administrative Services by Department
 5311 Institutional Support Allocations
 5312 Residence Life Allocations
 5313 Conference Housing Allocations
 5314 Administrative and Business Services Allocations
 5315 Animal Care Services
 5316 Liability Claims Adjustment
 5317 Property Insurance

5320-5329 Data Processing Services by Institutional Department
 5320 Data Processing Services - University
 5321 Computer Services Allocations

5330-5339 Renewal & Replacement Charges
 5330 Renewal and Replacement Charges

5340-5349 Pro-Rata Plant Allocations
 5341 Plant Allocations - Auxiliary Utilities
 5342 Plant Allocations - Auxiliary Maintenance of Buildings
 5343 Plant Allocations - Auxiliary Grounds
 5344 Plant Allocations - Auxiliary Custodial
 5345 Plant Allocations - Auxiliary HVAC

5350-5359 Cost Sharing Allocations
 5350 Cost Sharing

6000 STORES FOR RESALE
 6111/6199 Stores for Resale, Reissue, or Manufacture
 6129 Constructed Equipment

7000 DEPARTMENT REVENUES, SERVICE CHARGES AND ALLOCATIONS

7110/7119 Revenues - Not Subject to Sales Tax
 7120/7122 Revenues - Subject to Tennessee Sales Tax
 7129 Sales Taxes Paid - Revenues
 7210/7219 Service Charges - Not Subject to Sales Tax
 7220 Service Charges - Subject to Tennessee Sales Tax
 7229 Sales Taxes Paid - Service Charges
 7310 Student Activities Revenues - Not Subject to Sales Tax
 7320 Student Activities Revenues - Subject to Tennessee Sales Tax
 7329 Sales Taxes Paid - Student Activities
 7410 Pro-Rata Plant Allocations
 7510 Institutional Support Allocations
 7516 Liability Claims Allocated
 7610 Data Processing Allocations

7710-7719 **Cost Sharing Allocations (Credit)**
7710 Cost Share Allocations

8000 **CAPITAL OUTLAY**
8100 **Equipment**
8110 Office Equipment
8121 Operational Equipment
8122 Motor Vehicle
8130 Instructional Equipment
8140 Livestock
8191 Works of Art
8198 Budget Control - Capital
8199 Other - Equipment

**** Do not use object codes 8200-8590 without prior discussion with the Property Accountant ****

8200 **Land**
 Purchase of Land
8211 Legal Fees/Minor Administrative Costs
8212 Appraisals
8213 Purchases
8220 Site Development Improvement
8290 Other Land

8300 **Buildings**
8311 Purchased Building
8312 Legal Fees/Minor Administrative Costs
8321 Construction Contracts
8322 Architectural Services
8323 Engineering Services
8324 Legal/Advertising/Minor Administrative Costs
8325 Concrete Testing
8326 Stationary Equipment
8327 Topographical Surveys
8328 Contingency
8329 Other Construction

8400 **Improvements Other Than Buildings**
 Parking Lots/Streets/Walk, Etc.
8411 Construction Contracts
8412 Architectural/Engineering Services
8413 Legal/Advertising/Minor Administrative Costs
8414 Landscaping and Paving
8415 Electrical Work
8416 Safety Items
8417 Topographical Surveys
8418 Contingency
8419 Other, Parking/Street

8420	Utilities/Operation and Maintenance Improvements
8421	Construction Contracts
8422	Architectural/Engineering Services
8423	Legal/Advertising/Minor Administrative Costs
8424	Landscaping and Paving
8425	Electrical Work
8426	Safety Items
8427	Topographical Surveys
8428	Contingency
8429	Other
8490	Other Improvements
8491	Construction Contracts
8492	Architectural/Engineering Services
8493	Legal/Advertising/Minor Administrative Costs
8494	Landscaping and Paving
8495	Electrical Work
8496	Safety Items
8497	Topographical Survey
8498	Contingency
8499	Other
8500	Library Holdings
8511	Books
8512	Book Freight
8513	Books - Standing Orders
8520	Periodicals - Subscriptions
8530	Binding
8540	Films
8550	Microform
8560	Video Cassettes
8590	Other - Library Holdings
9000	TRANSFERS/INTERFUND CHARGES
9100	Transfers and Debt Services
9110	Transfers/Debt Retirement - Mandatory
9120	Transfers/Debt Retirement - Non-Mandatory
9130	Transfers/Renewal-Replacement - Mandatory
9140	Transfers/Renewal-Replacement - Non-Mandatory
9150	Other Debt Service
9160	Other Mandatory Transfers
9170	Other Non-Mandatory Transfers
9200	Other
9211	Indirect Cost/Subject to Reallocation
9212	Indirect Cost/Not Subject to Reallocation
9231	Educational Allowance (Subject to Reallocation)
9232	Educational Allowance (Not Subject to Reallocation)
9240	Administrative Allowance
9250	Residual Balances
9260	Refund to Grantor
9281	Indirect Cost Waived
9282	Indirect Cost Waived - Contra

THE UNIVERSITY OF MEMPHIS
Object Codes
General Ledger

General Ledger Account Controls:

1100 to 1999 Assets
 2010 to 2699 Liabilities, except Interfund Payables
 2800 to 2899 Allocated and Designated Fund Balances
 2900 to 2989 Interfund Payables
 3100 to 3999 Unallocated Fund Balances
 4010 to 4799 Fund Balance Additions
 5010 to 5799 Fund Balance Deductions
 9110 to 9790 Subsidiary Summary Controls

<u>Range of Account Controls</u>	<u>Valid Assigned Codes</u>	
1100/1999	ASSETS	
1100/1199		Cash
	1100	Claim on Cash (System Defined & Controlled)
1120/1129	1120	Cash in Savings
1130/1139		Petty Cash & Change funds
	1131	Petty Cash & Change Funds #1
	1132	Petty Cash & Change Funds #2
	1133	Petty Cash & Change Funds #3
	1134	Petty Cash & Change Funds #4
	1135	Petty Cash & Change Funds #5
	1136	Petty Cash & Change Funds #6
	1137	Petty Cash & Change Funds #7
	1138	Petty Cash & Change Funds #8
	1139	Petty Cash & Change Funds #9
1140/1149		Cash on Deposit with Others
	1141	Cash on Deposit with State Treasurer (Bond Funds)
	1142	Cash on Deposit with TSSBA or Trustee
1190/1199	1190	Other Cash

1200/1299

1200/1209

1210/1219

1220/1229

1240/1249

1260/1269

1270/1279

1290/1299

Investments

Designation of Non Pooled Investments

Specific Non Pooled Investments

Short-Term Investments

Certificate of Deposit

Repurchase Agreements

U.S. Treasury Notes (Cash Equivalents)

U.S. Treasury Bills (Cash Equivalents)

Tennessee Local Government Investment Pool

Commercial Paper

Prime Banker's Acceptances

Money Market Mutual Funds

Commercial Paper (Cash Equivalents)

Marketable Securities - Federal

Federal National Mortgage Association

Federal Home Loan Banks

Federal Farm Credit Banks

U.S. Treasury Notes

Student Loan Marketing Association

U.S. Treasury Bills

U.S. Treasury Cubes

U.S. Government Trust Certificates

Bond Interest Coupons

Marketable Securities - State/Local Governments

Other Non-Government Securities

Bonds - State of Israel

Equity Investments

Stocks

Other Investments - Non-Current

Other Non-Current

1300/1399		Receivables
1300/1309		Appropriations Receivable
	1301	Appropriations Receivable
	1309	Appropriations Receivable - Allowance for Doubtful Accounts
1310/1319		Notes Receivable
	1311	Notes Receivable
	1319	Notes Receivable - Allowance for Doubtful Accounts
1320/1329		General Receivables/Fees and Charges
	1321	Regular Receivables
	1322	Penalties late (fees/related fines)
	1329	General Receivables - Allowance for Doubtful Accounts
1330/1339		General Receivables - Other
	1331	Regular Receivables
	1332	Penalties (late fees/related fines)
	1333	Receivable from Collection Agencies
	1339	General Receivables, Other - Allowance for Doubtful Accounts
1340/1349		Grant and Contract Receivables
	1340	Accounts Receivable - Unbilled Award
	1341	Accounts Receivable - Total Award
	1342	Accounts Receivable - Award Expended
	1343	Accounts Receivable - Billed to Sponsor
	1344	Accounts Receivable - Payment Received
	1345	Accounts Receivable - Letter of Credit Clearing
	1346	Accounts Receivable - Non-Cost Reimbursable
1350/1359		Rents Receivable
	1351	Regular Rents Receivable
	1352	Rent Late Charges Receivable
	1353	Dormitory Installments Receivable
	1354	Other Rents Receivable
	1359	Rents Receivable - Allowance for Doubtful Accounts
1360/1369		Advances Receivable
	1361	Temporary Travel Advances Receivable
	1362	Permanent Travel Advances Receivable
	1363	Other Advances Receivable
	1369	Advances Receivable - Allowance for Doubtful Accounts
1390/1399		Other Receivables
	1391	Other Receivables
	1392	Other Receivables - TSSBA
	1399	Other Receivables - Allowance for Doubtful Accounts

1400/1499

1410/1419

Loans Receivable

Loans Receivable - Principal

- 1411 Loans Receivable - Advances
(Including Repayments except for NSDL & Nursing)
- 1412 Principal Receivable - Principal Repayments
(NSDL & Nursing)
- 1415 Loans Receivable - Nursing Loans written off
(PL 100-607)
- 1417 Referred NDSL 40% Adjusted
- 1418 Loans Receivable - NDSL's Assigned to USOE
- 1419 Loans Receivable - Allowance for Doubtful for Doubtful

Accounts

1420/1429

Loans Receivable - Interest

- 1421 Accrued Interest Receivable
- 1429 Accrued Interest Receivable - Allowance for Doubtful Accounts

1430/1439

Loans Receivable Canceled - Nursing

- 1431 Nursing Professional Service - 10%
- 1432 Nursing Professional Service - 15%
- 1433 Nursing Professional Service - 20%
- 1436 Nursing - Death
- 1437 Nursing - Disability
- 1438 Nursing - Bankruptcy
- 1439 Nursing - Other

1440/1449

Loans Receivable Canceled Service - National Defense

- 1441 Defense Teaching - 10%
- 1442 Defense Teaching - 15%
- 1443 Defense Military - 12%

1450/1459

Loans Receivable Canceled Service - National Direct

- 1451 Direct Teaching - 15%
- 1452 Direct Teaching - 20%
- 1453 Direct Teaching - 30%
- 1454 Direct Military - 12%

1460/1473

Loans Receivable Canceled - Other - NDSL

- 1461 NDSL - Death
- 1462 NDSL - Disability
- 1463 NDSL - Bankruptcy
- 1464 NDSL - Other
- 1465 NDSL - Law Enforcement - 15%
- 1466 NDSL - Law Enforcement - 20%
- 1467 NDSL - Law Enforcement - 30%
- 1471 NDSL - Med Tech - 15%
- 1472 NDSL - Med Tech - 20%
- 1473 NDSL - Med Tech - 30%
- 1474 Special Education Teaching - 15%
- 1475 Special Education Teaching - 20%
- 1476 Special Education Teaching - 30%

1500/1599

1510	Inventory 1
1520	Inventory 2
1530	Inventory 3
1540	Inventory 4
1550	Inventory 5
1560	Inventory 6
1570	Inventory 7
1580	Inventory 8
1590	Inventory 9

Inventories**1600/1699**

1600	Suspense
1610	Payroll Clearing
1620	Other Clearings
1640	Prepaid Expenses
1650	Payroll Default
1651	Benefit Default
1670	Deferred Charges
1690	Other Prepaid/Deferred

Prepaid Items, Deferred Charges and Clearings**1700/1799**

1710	Land
1720	Improvements Other Than Buildings
1730	Buildings
1740	Equipment
1750	Library Bound Volumes
1760	Livestock
1770	Construction in Progress
1780	Other Library Holdings
1790	Other Fixed Assets

Fixed Assets**1800/1899**

1810	Accrued Interest Receivable
1819	Other Accruals
1820	On Deposit with State Treasurer (Bond Fund)
1821	On Deposit with TSSBA or Trustee
1822	On Deposit with Other
1890	Other Assets

Other Assets**1900/1999**

1910	Due from Unrestricted Current Funds
1918	Due from Auxiliary Enterprise Funds
1930	Due from Restricted Current Funds
1940	Due from Loan Funds
1950	Due from Endowment Funds
1970	Due from Unexpended Plant Funds
1973	Due from Renewal and Replacement Funds
1976	Due from Retirement of Indebtedness Funds
1977	Due from Investment in Plant Funds
1980	Due from Agency Funds

Interfund Receivables (System Controlled)

<u>Range of Account Controls</u>	<u>Valid Assigned Codes</u>	
2000/2699		LIABILITIES
2010/2099	2010	Notes Payable (Short Term) Notes Payable - less than 1 year
2100/2199	2100 2110 2120 2130 2140 2150 2151 2159	Accounts Payable - General Accounts Payable Vendors Payable Sales Taxes Payable Unclaimed Checks Royalties Payable Withholding Tax - Non Resident Alien Withholding Tax - Backup Other Payables
2200/2399	2200 2300	Accounts Payable - Payroll Items Employee Withholding Payable Employer Share Payable
2400/2499	2410 2411 2412 2413 2420 2440 2450 2451 2452 2453 2454 2455 2456	Accruals and Deferred Credits Accrued Salaries and Wages - Academic Year Accrued Salaries and Wages - Other Accrued Benefits - Faculty Salary Accrued Benefits - Other Accrued Interest Payable Other Accruals Deferred Revenues - A Deferred Revenues - B Deferred Revenues - Taxable Season Ticket Sales Deferred Revenues - Taxable Individual Event Sales Deferred Revenues - Sales Tax Paid Deferred Parking Revenues - Non Taxable Deferred Misc. Revenues - Non Taxable
2500/2549	2510 2511 2512 2530 2531 2540	Deposits Student Deposits - Regular Student Deposits - Athletics Children's School Deposits Payroll Deduction - Football Payroll Deduction - Basketball Other Deposits
2550/2599	2550	Other Liabilities Other Liabilities

2600/2699

2610	Notes Payable - one year or more
2620	Bonds Payable
2630	Bond Anticipation Notes Payable
2640	Capital Lease Obligations
2690	Other Long-Term Obligations

Long Term Debt**2800/2899****2800/2849**

2800/2819

2801	Petty Cash
2802	Accounts Receivable
2803	Inventories
2804	Working Capital - Adjustments - Accrued Benefits
2820/2829	Allocations for Encumbrances
2821	Purchase Orders
2830/2849	Special Allocations
2841	Allocations for Designated State Appropriations

ALLOCATED AND DESIGNATED FUND BALANCES**Non-Discretionary Allocations****2850/2879**

2850/2869

2851	Contingencies, Auxiliary Enterprises
2852	For the Following Year Budget Reallocation
2853	Impoundment
2861	Intercollegiate Athletics
2862	Conferences and Institutes
2863	Student Activity Fee

Discretionary Allocations

Special Allocations

2880/2899

2881	Auxiliary Enterprises Year-End Balance
2882	Special Carry-forwards Approved
2883	Unexpended Special Appropriations
2890	U.S. Government Grant Refundable

Internally Designated Unallocated Balances**2900/2989**

2910	Due to Unrestricted Current Funds
2918	Due to Auxiliary Enterprise Funds
2930	Due to Restricted Current Funds
2940	Due to Loan Funds
2950	Due to Endowment Funds
2970	Due to Unexpended Plant Funds
2973	Due to Renewal and Replacement Funds
2976	Due to Retirement of Indebtedness Funds
2977	Due to Investment in Plant Funds
2980	Due to Agency Funds

INTERFUND PAYABLES (System Controlled)

3000/3999

UNALLOCATED FUND BALANCES (System Controlled)

3100	Fund Balance, Unrestricted Current Funds
3180	Fund Balance, Auxiliary Enterprises
3300	Fund Balance, Restricted Current Funds
3400	Fund Balance, Loan Funds
3500	Fund Balance, Endowment Funds
3530	Fund Balance, Quasi Endowment Funds
3700	Fund Balance, Unexpended Plant Funds
3730	Fund Balance, Renewal and Replacement Funds
3760	Fund Balance, Retirement of Indebtedness Funds
3770	Fund Balance, Investment In Plant Funds
3800	Fund Balance, Agency Funds

<u>Range of Account Controls</u>	<u>Valid Assigned Codes</u>	
4000		BANK TRANSFERS
4010/4799		FUND ADDITIONS
4010/4049		Appropriations
4070/4199		Restricted Gifts
4200/4299		Grants and Contracts
4300/4399		Investment Income
4400/4599		Loan Fund Additions
4500/4599		Additions to Investment in Plant
4600/4699		Other Fund Additions
4750/4980		Transfers
4010/4049		Appropriations
	4010	State Appropriations
	4020	Federal Appropriations
	4030	County Appropriations
	4040	Local Appropriations
4050		Gifts
4070/4079		Restricted Gifts - Academic Division
	4071	Alumni
	4072	Parents
	4073	Other Individuals
	4074	Foundations
	4075	Corporations and Businesses
	4076	Religious Organizations
	4077	UM Foundation
	4078	Other Organizations
	4079	Source of Gifts Undefined
4200/4299		Grants and Contracts
	4210	Federal Grants and Contracts
	4230	State Grants and Contracts
	4250	Local Grants and Contracts
	4270	Private Grants and Contracts
	4290	Other Grants and Contracts
4300/4399		Investment Income
	4310	Endowment Income Distributed
	4320	Interest
	4330	Dividends
	4340	Rental Income
	4350	Royalties
	4355	Licensing Revenue
	4360	Gain on Sale of Investments
	4390	Other Investment Income

4400/4499

4400/4419

Loan Fund Additions

Advances from Agencies

4411 Federal Advances

4412 TN Student Assistance Corporation Advance

4420/4429

Institutional Matching - Regular

4421 Institutional Matching - Regular

4430/4439

Institutional Overmatch

4431 Institutional Overmatch

4440/4449

Interest Earned on Loans

4441 Interest Income Collected or Canceled

4442 Interest Income Accrued

4443 Income - Late Fee

4445 Income - Processing Fee

4490/4499

Other Loan Fund Additions

4490 Other Loan Fund Additions

4491 Cancellation Refunds (on Direct Loans)

4500/4599**Additions to Investment in Plant**

4510 Expended from Current Funds

4511 Equipment Acquisitions - Unrestricted E & G

4512 Equipment Acquisitions - Restricted

4513 Equipment Acquisitions - Auxiliary Enterprises

4520 Expended from Unexpended Plant Funds

4530 Expended from Renewal and Replacement Funds

4550 Expended from Retirement of Indebtedness

4555 Capitalized Interest

4560 Adjustments to Investment in Plant

4561 Library Book Revaluation

4562 Equipment Acquisitions - Trade-Ins

4563 Equipment Acquisitions - Previous Loan/Rental Equity

4564 Equipment Acquisitions - Maintenance and Repair Costs

4590 Other Additions to Plant

4591 Equipment Addition - Origin Unknown

4600/4699**Other Fund Additions**

4610 Reallocations

4620 Student Fees

4630 Equipment Usage Charges

4631 Proceeds on Disposal of Assets

4640 TSSBA Borrowing

4650 Other Borrowing

4651 Assets Acquired as Capital Leases

4660 Principal Collected

4690 Other

4691 Transfers Between Unallocated and Allocated Balances

4692 Prior Period Adjustment - Addition

4693 Adjustments to General University Fund Balances

4694 Unused Income Reverted to Endowment Principal

4750/4769**Mandatory Transfers** (No Special Edits)

4751 Transfer from Unrestricted Current Funds
4752 Transfer from Auxiliary Enterprise Funds
4753 Transfer from Restricted Current Funds
4754 Transfer from Loan Funds
4755 Transfer from Endowment Funds
4759 Transfer from Unexpended Plant Funds
4760 Transfer from Renewal and Replacement Funds
4761 Transfer from Retirement of Indebtedness Funds
4762 Transfer from Investment in Plant Funds
4763 Transfer from Agency Funds

4770/4789**Non-Mandatory Transfers** (No Special Edits)

4771 Transfer from Unrestricted Current Funds
4772 Transfer from Auxiliary Enterprise Funds
4773 Transfer from Restricted Current Funds
4774 Transfer from Loan Funds
4775 Transfer from Endowment Funds
4779 Transfer from Unexpended Plant Funds
4780 Transfer from Renewal and Replacement Funds
4781 Transfer from Retirement of Indebtedness Funds
4782 Transfer from Investment in Plant Funds
4783 Transfer from Agency Funds

4800/4880**Mandatory Transfers** (Special Edits & JV's only)

4810 Transfer from Unrestricted Current Funds
4818 Transfer from Auxiliary Enterprise Funds
4830 Transfer from Restricted Current Funds
4840 Transfer from Loan Funds
4850 Transfer from Endowment Funds
4870 Transfer from Unexpended Plant Funds
4873 Transfer from Renewal and Replacement Funds
4876 Transfer from Retirement of Indebtedness Funds
4877 Transfer from Investment in Plant Funds
4880 Transfer from Agency Funds

4900/4980**Non-Mandatory Transfers** (Special Edits & JV's only)

4910 Transfer from Unrestricted Current Funds
4918 Transfer from Auxiliary Enterprise Funds
4930 Transfer from Restricted Current Funds
4940 Transfer from Loan Funds
4950 Transfer from Endowment Funds
4970 Transfer from Unexpended Plant Funds
4973 Transfer from Renewal and Replacement Funds
4976 Transfer from Retirement of Indebtedness Funds
4977 Transfer from Investment in Plant Funds
4980 Transfer from Agency Funds

<u>Range of Account Controls</u>	<u>Valid Assigned Codes</u>	
5000/5999		FUND DEDUCTIONS
5000		GRANT REFUNDS AND DEDUCTIONS
5010/5199		Grant Refunds and Reductions
5200/5299		Loan Fund Deductions
5400/5599		Plant Deductions
5600/5699		Other Deductions
5750/5980		Transfers
5000/5199		Grant Refunds and Reductions
	5010	Refunds to Grantors
	5030	Educational Allowance
	5040	Reduction in Grant Awards
	5090	Other Grant Reductions
	5091	Balances Reverted to Endowment
	5092	Residual Balances
	5094	Program Administration
5200/5299		Loan Fund Deductions
5200/5209		Loan Fund Principal Returned to Source
	5201	Repayment of Federal Advances
	5203	Repayment of Institutional Advances - Regular Match
	5204	Repayment of Institutional Advances - Overmatch
5210/5219		Loan Cancellation, Job Service (Teaching/Nursing)
	5211	Loan Cancellation, Job Service, Principal (All Defense and 10% Nursing)
	5212	Loan Cancellation, Job Service, Interest (All Defense Only)
	5214	Loan Cancellation, Job Service, Principal (All Direct and 15% Nursing)
	5215	Loan Cancellation, Job Service, Interest (All Direct Only)
	5217	Loan Cancellation, Job Service, Principal (Nursing 20% Only)
	5218	Loan Cancellation, Job Service, Interest (All Nursing Only)
5220/5229		Loan Cancellation, Death and Disability
	5221	Loan Cancellation, Death - Principal
	5222	Loan Cancellation, Death - Interest
	5225	Loan Cancellation, Disability, Principal
	5226	Loan Cancellation, Disability, Interest
5230/5239		Loan Cancellation, Bankruptcy, Interest
	5231	Loan Cancellation, Bankruptcy, Principal
	5232	Loan Cancellation, Bankruptcy, Interest
5240/5249		Loan Cancellation, Military, Principal, Defense
	5241	Loan Cancellation, Military, Principal - Defense
	5242	Loan Cancellation, Military, Interest - Defense
	5245	Loan Cancellation, Military, Principal - Direct
	5246	Loan Cancellation, Military, Interest - Direct

5250/5259		Loan Cancellation, Other
	5251	Loans Canceled, Other - Principal
	5252	Loans Canceled, Other - Interest
	5253	Cancel Law Enforcement Principal
	5254	Cancel Law Enforcement Interest
	5255	Loans Canceled, Med Tech Principal
	5256	Loans Canceled, Med Tech Interest
	5257	Special Education - Principal Cancel
	5258	Special Education -Interest Cancel
5260/5269		Administrative and Other Costs
	5261	Administrative Costs
	5262	Other Costs or Losses
5270/5279		Bad Debt Expense
	5271	Bad Debt Expense
	5274	Nursing Loan Principal - Written Off
	5275	Nursing Loan Interest - Written Off
5280/5289		Collection Expense
	5281	Cost of Litigation
	5282	Other Collection Costs
	5283	Recovered Collection Costs
5290/5299		Other Loan Fund Deductions
	5291	NSDL Loan Assigned to USOE - Principal
	5292	NSDL Loan Assigned to USOE - Interest
	5295	Loan Notes Sold
	5296	Loans Assigned to Other
5400/5599		Reduction to Plant Funds
	5410	Expended for Plant
	5415	Expended for Non Capital Costs
	5420	Disposal of Plant Facilities
	5421	Equipment Disposal - Sold
	5422	Equipment Disposal - Traded
	5423	Equipment Disposal - Lost/Stolen
	5424	Equipment Disposal - Destroyed
	5425	Equipment Disposal - Scrapped
	5426	Equipment Disposal - Obsolete
	5427	Equipment Disposal - Reduce to Nominal Value
	5430	Adjustments to Plant Assets
	5431	Adjustments to Library Holdings
	5432	Equipment Adjustments - Reclassifications Out of Equipment
	5433	Equipment Adjustments - Amount Decreases
	5434	Equipment Adjustments - Deleted/Other
	5435	Equipment Adjustments - Year-End
	5510	Debt Retirement - Principal Payment
	5520	Debt Retirement - Interest Paid
	5530	Debt Retirement - Amortization of Bond Premiums
	5540	Trust Fees and Other Debt Administrative Costs
	5550	Increase in Indebtedness, Bonds and Notes Payable
	5560	Increase in Indebtedness, Capital Leases

5600/5699		Other Deductions
	5610	Loss on Sale of Investments
	5620	Expiration of Term Endowment
	5630	Annuities Paid
	5690	Other Deductions
	5691	Transfer Between Unallocated and Allocated Balances
	5692	Prior Period Adjustment - Deduction
	5693	Adjust to General University Unallocated Fund Balance
5750/5769		Mandatory Transfers (No Special Edits)
	5751	Transfers to Unrestricted Current Funds
	5752	Transfers to Auxiliary Enterprise Funds
	5753	Transfers to Restricted Current Funds
	5754	Transfers to Loan Funds
	5755	Transfers to Endowment Funds
	5759	Transfers to Unexpended Plant Funds
	5760	Transfers to Renewal and Replacement Funds
	5761	Transfers to Retirement of Indebtedness Funds
	5762	Transfers to Investment in Plant Funds
	5763	Transfers to Agency Funds
5770/5789		Non-Mandatory Transfers (No Special Edits)
	5771	Transfers to Unrestricted Current Funds
	5772	Transfers to Auxiliary Enterprise Funds
	5773	Transfers to Restricted Current Funds
	5774	Transfers to Loan Funds
	5775	Transfers to Endowment Funds
	5779	Transfers to Unexpended Plant Funds
	5780	Transfers to Renewal and Replacement Funds
	5781	Transfers to Retirement of Indebtedness Funds
	5782	Transfers to Investment in Plant Funds
	5783	Transfers to Agency Funds
5800/5880		Mandatory Transfers (System Edits & JV's only)
	5810	Transfers to Unrestricted Current Funds
	5818	Transfers to Auxiliary Enterprise Funds
	5830	Transfers to Restricted Current Funds
	5840	Transfers to Loan Fund
	5850	Transfers to Endowment Funds
	5870	Transfers to Unexpended Plant Funds
	5873	Transfers to Renewals & Replacement Funds
	5876	Transfers to Retirement of Indebtedness Funds
	5877	Transfers to Investment in Plant Funds
	5880	Transfers to Agency Funds

5900/5980

Non-Mandatory Transfers (System Edits & JV's only)

5910	Transfers to Unrestricted Current Funds
5918	Transfers to Auxiliary Enterprise Funds
5930	Transfers to Restricted Current Funds
5940	Transfers to Loan Funds
5950	Transfers to Endowment Funds
5970	Transfers to Unexpended Plant Funds
5973	Transfers to Renewals & Replacement Funds
5976	Transfers to Retirement of Indebtedness Funds
5977	Transfers to Investment in Plant Funds
5980	Transfers to Agency Funds

<u>Range of Account Controls</u>	<u>Valid Assigned Codes</u>
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9000/9790 SUMMARY CONTROLS (System Controlled)

NOTE: 9xxx Object codes are system controlled. They are not to be used.

9100/9190

Budget - Current Year

9110	Unrestricted Current Fund - Revenue
9120	Unrestricted Current Fund - Expense
9130	Unrestricted Current Fund - Surplus/Deficit
9140	Restricted Current Fund - Revenue
9150	Restricted Current Fund - Expense
9160	Restricted Current Fund - Surplus/Deficit

9200/9290

Budget - Future Year

9210	Unrestricted Current Fund - Revenue
9220	Unrestricted Current Fund - Expense
9230	Unrestricted Current Fund - Surplus/Deficit
9240	Restricted Current Fund - Revenue
9250	Restricted Current Fund - Expense
9260	Restricted Current Fund - Surplus/Deficit

9310/9390

Revenue Summary - Actual

9310	Revenue, Actual - Unrestricted Current Funds
9330	Revenue, Actual - Auxiliary Enterprise
9340	Revenue, Actual - Internally Designated Funds
9350	Revenue, Actual - Restricted Current Funds
9380	Revenue, Actual - Agency Funds

9510/9590

Expense Summary - Actual

9520	Expense, Actual - Unrestricted Current Funds
9530	Expense, Actual - Auxiliary Enterprises
9540	Expense, Actual - Internally Designated Funds
9550	Expense, Actual - Restricted Current Funds
9570	Expense, Actual - Plant Funds
9580	Expense, Actual - Agency Funds

9610/9690

Encumbrance Summary

9620	Encumbrance Summary - Unrestricted Current Funds
9630	Encumbrance Summary - Auxiliary Enterprises
9640	Encumbrance Summary - Internally Designated Funds
9650	Encumbrance Summary - Restricted Current Funds
9670	Encumbrance Summary - Plant Funds
9680	Encumbrance Summary - Agency Funds

9700/9790

Requisition Summary

9720	Requisition Summary - Unrestricted Current Funds
9730	Requisition Summary - Auxiliary Enterprises
9740	Requisition Summary - Internally Designated Funds
9750	Requisition Summary - Restricted Current Funds
9770	Requisition Summary - Plant Funds
9780	Requisition Summary - Agency Funds
9790	Requisition Summary - Ledger 9