

Springfield College Ellucian Banner Chart of Accounts Structure

Banner Finance Website

Visit the Banner Finance Website for additional information on the Finance conversion, including cross-walks of old account numbers to new account numbers by division.

<https://springfield.edu/banner>. This link is anticipated to be live and active as of July 8th.

Chart of Accounts

The Chart of Accounts is the numbering system used by Banner to capture financial transactions and facilitate retrieval of information and financial reporting. The Chart of Accounts structure in Banner is composed of six elements (FOAPAL):

Fund	Program	Most Departments will only use Fund, Organization, and Account.
Organization	Activity	
Account	Location	

Fund

A fund is a six-character code that identifies the source from which the money is being drawn.

Common Fund Types:

100000 – Current Unrestricted	150xxx – Alumni Association Funds
120000 – Campus Recreation Operations	16xxxx – Alumni Class Funds
125xxx – Campus Recreation Sports Clubs	170xxx – ROCE Funds
13xxxx – SGA Allocation Funds	2xxxxx – Restricted
14xxxx – SGA Fundraising Funds	22xxxx – Grant Restricted Funds

Organization

A six-character code that identifies a unit of budgetary responsibility and/or departments within an institution. It is normally used to define WHO spends the money.

Organization Code Categories:

1xxxxx – President	5xxxxx – Institutional Advancement
2xxxxx – Enrollment Management	6xxxxx – Student Affairs
3xxxxx – Finance & Administration	70xxxx to 74xxxx – Athletics
40xxxx – General Counsel	75xxxx – Communications
45xxxx – Inclusion & Community Engagement	8xxxxx – Academic Affairs

Account

A six-character code that identifies general ledger (assets, liabilities, control, fund balances) and operating ledger accounts (income, expenditures, transfers). Revenue account codes identify the type of revenue received, such as tuition. Expenditure account codes identify the type of expenditure, such as travel or supplies.

Account Code categories:

- | | |
|-------------------------|---------------------------------------|
| 1xxxxx – Assets | 6xxxxx – Salary & Benefits Expenses** |
| 2xxxxx – Liabilities | 7xxxxx – Operational Expenses |
| 4xxxxx – Fund Balances* | 8xxxxx – Transfers & Other |
| 5xxxxx – Revenue | |

* Fund balance accounts are for funds that have balances that roll from one year to another. These Fund Balance accounts cannot be use for revenue or expense posting – appropriate revenue or expense accounts must be used for the specific fund.

** Payroll and Human Resources Use only.

Program

This is a three-character code that identifies a function and enables the College to establish a method of classifying transactions across an organization. **This code is predetermined and will self-populate when an Organization is selected.**

Program Codes:

- | | |
|---------------------------|-----------------------------------|
| 000 – Non-Program Revenue | 550 – Athletics |
| 100 – Instruction | 600 – Management & General |
| 200 – Research | 650 – Fundraising |
| 300 – Public Service | 700 – Operation and Maintenance |
| 400 – Academic Support | 800 – Scholarships and Fellowship |
| 500 – Student Services | 900 – Auxiliary Enterprises |

Activity Code

A five-character code used as needed to track a program or project within a department’s budget. **It is not required and Departments are responsible for selecting as needed.**

Activity Codes:

- | | |
|---------------------------------------|--|
| REG – Reg and Online Marketing/Advert | ECACS – Eastern College Athletic Assoc |
| DIG – Digital Marketing/Advert | NCAAR – Regionals |
| SOLS – Solar Savings | NCAAS – NCAA |
| TRIP1 – Trip 1 | NCGA – National College Gymn Assoc |
| TRIP2 – Trip 2 | NECCS – Athletic Conference |
| TRIP3 – Trip 3 | NEWC – Newmac |
| TRIP4 – Trip 4 | TOURN – Tournament |
| TRIP5 – Trip 5 | USAG – USA Gymnastics |
| DIVTH – Division Three | SPBIO – Biology Spring Break Trip |

Location Code

A four-character code used to track the location of fixed assets. **This code should only be used through the Fixed Assets process completed by the Accounting Department.**

NEW to Springfield College with this Chart of Accounts

With this new Chart of Accounts and using the Banner system, there are several significant changes to our processes and general practices in relation to the Chart of Accounts.

- **Salary Orgs** – With Banner, salaries are split into a separate Org/Department. These Orgs all end in “1” – for example, if the regular department Org is 314000, the Salary Org would be 314001 for that department. Posting to these Salary Orgs will be restricted to payroll entries only, and access to view these Orgs will be restricted.
- **Salary accounts are Payroll Use only** – our standard salary accounts (accounts starting with 6x) will only be used for transactions posted through Payroll. For areas that have previously used these accounts for Accounts Payable payments (i.e. previous 5010 Labor lines), another account number will need to be used, most likely from the 720xxx series of Professional Services accounts.
- **Intercollegiate Athletics Accounts** – the account numbers under Intercollegiate Athletics (accounts starting with 76x) are specific to Athletics use for individual sports only.
- **ROCE Campuses** – in Banner the individual campuses are identified using a Fund number at the start of the account string, rather than at the end (CX accounts).
- **Pooled Budget Accounts** – there are three areas that have a Pooled Budget process: Supplies (723xxx accounts), Travel & Conferences (740xxx & 745xxx accounts), and Intercollegiate Athletics (760xxx accounts). A Pooled Budget process means that as long as there are enough budgeted funds to cover all the expenses in that grouping, departments do not need to budget down to the individual account lines in that account grouping.
 - The budget in account 723000 – Pooled Supplies, will cover all expense accounts under the 723xxx grouping.
 - The budget in account 740000 – Pooled Travel & Conferences, will cover all expense accounts under the 740xxx & 745xxx groupings.
 - The budget in account 760000 – Pooled Athletics will cover all expense accounts under the 760xxx grouping, by individual sport.
- **Capitalized & Non-capitalized furniture/equipment/software accounts** – furniture, equipment and software accounts are split – one account for capitalized purchases (accounts starting with 782x) and one account for non-capitalized purchases (accounts starting with 730x or 723450 for Furniture). Purchases that meet the capitalization threshold should be charged to the 782x accounts and purchase that don’t should be charged to 730x accounts (or 723450 for Furniture). The general capitalization threshold is \$5K for each item or \$25K for a full project. Please refer to the Capitalization of Assets Policy for additional clarification.
- **Old Accounts** – in transitioning to Banner, any CX accounts that have not been used in the past couple of years were not transitioned over. If a department has future need of an account that did not transition over, it can be added.
- **Errors and Omissions** – the transition of the Chart of Accounts was for approximately 8,700 account numbers from CX to the Banner Chart of Accounts. As hard as we have worked to

transition all of those accounts appropriately, there will be errors and omissions. Please be patient and work with us to identify any corrections or accounts we may have missed.

Revenue Account Categories *(full listing of operating revenue account numbers in Appendix A):*

Tuition Revenue Accounts: (Restricted to system generated entries only – no department posting allowed to these accounts)

- 510xxx – Undergraduate Tuition accounts
- 511xxx – Graduate & Doctoral Tuition accounts
- 512xxx – Other Tuition accounts

Fees Revenue Accounts:

- 515100 – Comprehensive Student Fee
- 518xxx – Other Fees

Other Revenue Categories:

- 520xxx – Grants Revenue
- 530xxx – Gifts and Contributions Revenue
- 540xxx – Investment Returns
- 550xxx – Endowment Spending Allocation Revenue
- 560xxx – Housing Revenue
- 562xxx – Meal Plan Revenue
- 565xxx – Commissions
- 570xxx – Other Sales and Services
- 590xxx – Other Revenue

Expense Account Categories

Expense Accounts should be selected based on the type of expense. If you do not have budgeted funds in the account you must fund the account before making the charge. This is done by completing a Journal Entry Form.

Salary & Benefit Accounts: (Restricted to Payroll and Human Resources postings only – no department posting allowed to these accounts)

- 610xxx – Staff and Faculty Salaries
- 615xxx – Student Salaries
- 62xxxx – Benefits

Financial Aid Accounts:

- 71xxxx – Student Financial Aid

Operating Expense Accounts *(full listing of operating expense account numbers in Appendix B):*

- 720xxx – Professional Service Accounts – use for all professional or contracted services not paid through payroll (i.e. consultants, temporary help, etc.)

- 722xxx – Advertising & Marketing Accounts – use for all advertising & recruitment costs
- 723xxx* – Supplies and Other Operating Expense – use for all supplies and other operating expenses
- 724xxx – Postage
- 725xxx – Printing & Copying
- 726xxx – Memberships, Licenses & Dues – use for all memberships, licenses, accreditation and assessment expenses
- 727xxx – Leases & Rentals – use for equipment and vehicle leases and rentals
- 728xxx – Library Collections Accounts
- 730xxx – Equipment & Technology – use for non-capitalized equipment & software, equipment & software maintenance, and contracted technology
- 732xxx – Rent – use for space rental and lease expenses
- 733xxx – Utilities
- 740xxx* – Travel – use for all travel expenses including staff & faculty travel, employee search travel expenses & relocation. Travel expenses can be airfare, hotel, mileage, other transportation, travel meals, meal per diems, etc.
- 745xxx* – Conferences, Trainings & Meetings – use for all conference (internal and travel conferences) and meeting expenses such as conference fees, speaker fees/honorariums, food for meetings & events, commencement & graduation expenses
- 750xxx – Insurance
- 760xxx* – Intercollegiate Athletics – Restricted to Athletics Sports Orgs only – use for all Athletics expenses related to individual sports
- 770xxx – Auxiliary Enterprise Accounts – use for all meal plan and residence hall expenses
- 775xxx – Repairs and Maintenance – use for maintenance and campus projects
- 780xxx – Miscellaneous Operating Accounts – use for bank fees, credit card fees, collection costs, taxes, program shared expenses.
- 781xxx – Perkins Loan Fund Expenses – Restricted to Student Accounts and Accounting use only
- 782xxx – Capital Expenditures – use for equipment, furniture and software that meet the capitalization threshold (\$5K for individual items, \$25K for projects, see Capitalization of Assets Policy for more detail)
- 783xxx to 790xxx – for Accounting Department Use only
- 810xxx – Transfers – use for transfers, FOSCA transfers and SGA Allocations

* Pooled Budget Account Groupings

**Appendix A – Full Listing of Operational Revenue Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
<u>Mandatory Fees</u>			
	515100	Comprehensive Student Fee Revenue	Student Accounts Billing Use only
<u>Other Fees</u>			
	518100	Application Fee Revenue	
	518200	Curriculum Fee Revenue	
	518300	Student Orientation Fee Revenue	
	518400	Commencement Fee Revenue	
	518500	Other Fees Revenue	
<u>Grant Revenue</u>			
	520100	Federal Grants Revenue	Grants and Accounting Use only
	520200	State Grants Revenue	Grants and Accounting Use only
	520300	Other Grants Revenue	Grants and Accounting Use only
	520500	Federal Pass-Through Grant Revenue	Grants and Accounting Use only
	520550	State Pass-Through Grant Revenue	Grants and Accounting Use only
	520950	Indirect Cost Recovery Revenue	Grants and Accounting Use only
	520990	Administrative Allowance Revenue	Grants and Accounting Use only
<u>Gifts and Contributions</u>			
	530100	Gifts and Contributions Rev - UR/TR	Institutional Advancement Use only
	530150	Gifts and Contributions Rev - PR	Institutional Advancement Use only
	530200	Pledges Revenue	Institutional Advancement Use only
	530300	Gifts - Split Interest Revenue	Institutional Advancement Use only
	530400	Gifts - Life Insurance Revenue	Institutional Advancement Use only
	530900	Gifts In-Kind Revenue	Institutional Advancement Use only
<u>Investment Return</u>			
	540100	Interest/Dividend Revenue	Accounting Use only
	540200	Realized Gains/Loss	Accounting Use only
	540300	Unrealized Gains/Loss	Accounting Use only
<u>Endowment Spending Revenue</u>			
	550100	Endowment Spending Revenue	Accounting Use only
<u>Perkins Investment Revenue</u>			
	553100	Perkins Fed Reimb Cancelled	Student Accounts & Accounting Use only
	553200	Perkins Interest Revenue - BOA	Student Accounts & Accounting Use only
	553300	Perkins Collection Fees Collected	Student Accounts & Accounting Use only
	553400	Perkins Penalty/Late Fees Collected	Student Accounts & Accounting Use only
	553500	Perkins Interest Revenue @5%	Student Accounts & Accounting Use only
<u>On-Campus Housing Revenue</u>			
	560100	On-Campus Housing Rev - Student	Residence Life Billing Use only
	560150	On-Campus Housing Rev - Non-Student	
	560200	On-Campus Housing Rev - Break/SU	Residence Life Billing Use only
<u>Off-Campus Housing Revenue</u>			
	560300	Off-Campus Housing Rev - Student	Residence Life Billing Use only
	560350	Off-Campus Housing Rev -Non-Student	
<u>Other Housing Revenue</u>			
	560500	Housing Fines Revenue	Residence Life Billing Use only
	560510	Room Change Fee Revenue	Residence Life Billing Use only
	560520	Room Cancellation Fee Revenue	Residence Life Billing Use only

**Appendix A – Full Listing of Operational Revenue Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
<u>Meal Plans Revenue</u>			
	562000	Meal Plans Revenue	Residence Life Billing Use only
	562100	Meal Plan Cancellation Admin Fee	Residence Life Billing Use only
<u>Commissions</u>			
	565100	Bookstore Commission	
	565200	Dining Services Commission	
	565300	Refrigerator Rental Commission	
	565400	Athletic Store Commission	
	565500	Vending Machine Commission	
	565900	Other Commissions Revenue	
<u>Other Auxiliary Revenue</u>			
	568100	Other Auxiliary Revenue	
<u>Other Sales and Services</u>			
	570100	Space & Facilities Rental Revenue	
	570200	Events Revenue	
	570300	Camp Revenue	
	570400	Sponsorship Revenue	
	570500	Food Service Revenue	Use for Harvest Table charges to outside organization for events/conferences
	570600	Program Fees Revenue	
	570700	Ticket Sales	
	570800	Athletics NCAA Revenue	Athletics Use only
	570900	Athletics Other Conference Revenue	Athletics Use only
	571000	Athletics Guarantee Revenue	Athletics Use only
	571100	Printshop Revenue	
	571200	Wellness Center Membership Revenue	
	579990	Events & Program Discounts	
<u>Other Revenue - Student Related</u>			
	590100	Disciplinary/Code of Conduct Rev	
	590200	Forfeited Acceptance Deposits	Student Accounts Billing Use only
	590300	ID Card Replacement Revenue	
	590400	Library Fines Revenue	
	590500	Parking Fines Revenue	
	590600	Parking Registration Revenue	
	590700	SOAR Revenue	
	590800	Student Late Fee Revenue	Student Accounts Billing Use only
	590900	Student Payment Plan Revenue	Student Accounts Billing Use only
	591000	Student Return Check Fee Revenue	Student Accounts Billing Use only
	591100	Study Abroad Revenue	
	591200	Vaccinations Revenue	
	591300	Student Payments - Non-Tuition	
	591400	Student Fundraising Revenue	
	591500	Transcripts Revenue	
	591600	Intramurals Income	
	591700	Late Registration Fee	Student Accounts Billing Use only
<u>Other Revenue</u>			

**Appendix A – Full Listing of Operational Revenue Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
	595100	Reimbursement Revenue	
	595200	Reunion Revenue	
	595300	Homecoming & Family WE Revenue	
	595400	Insurance Proceeds	Accounting Use only
	595500	Royalties Revenue	
	595600	VA Administrative Allowance	Accounting Use only
	595900	Miscellaneous Revenue	Use only if does not fit into another category

Appendix B – Full Listing of Operational Expense Accounts (most commonly used highlighted)

Expense Accounts should be selected based on the type of expense. If you do not have budgeted funds in the account you must fund the account before making the charge. This is done by completing a Journal Entry Form.

Cat.	Account#	Description	Comments
<u>Professional Services</u>			
	720100	Professional Services & Consultants	
	720150	Freelance & Photographers	
	720200	Contracted Services	
	720250	Program Contracted Services	Contracted services related to programs
	720300	Agency & Commission Fees	
	720350	Snow Removal Services	
	720400	Employee Search Services	
	720450	External Program Review Services	
	720500	External Legal Services	
	720550	External Audit Services	
	720600	Fundraising Professional Services	
	720650	Lobbying Professional Services	
	720700	Investment Management Services	
<u>Advertising and Marketing</u>			
	722100	Advertising and Marketing	
	722200	Recruitment Events	
	722400	Website Expenses	
<u>Supplies & Other Operating Expense</u>			
	723000	Pooled Supplies	For Budget Use only
	723100	Supplies	
	723150	Program Supplies	Supplies related to programs
	723200	Archive Acquisitions	
	723250	Chargeable Vaccinations	
	723300	Curriculum/Program Expenses	General expenses related to programs/curriculum
	723350	Employment Screening	
	723400	Fuel - SC Owned Vehicles	
	723450	Furniture - Non-Capitalized	Furniture under \$5K for each item
	723500	Program Food	Food related to programs
	723550	Residence Hall Council Expenses	
	723600	Sponsorship and Community Support	
	723650	Student Research Expenses	
	723700	Research Participant Expenses	
	723750	Study Abroad Expenses	
	723800	Uniforms	
<u>Postage</u>			
	724100	Postage	
<u>Printing and Copying</u>			
	725100	Printing and Copying	Both internal and external
	725200	Network Printing Chargebacks	Print Shop/Accounting Use only
<u>Memberships, Licenses & Dues</u>			
	726100	Memberships Licenses & Dues	
	726200	Accreditation/Licensure Costs	
	726300	Assessment Costs	

**Appendix B – Full Listing of Operational Expense Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
<u>Leases and Rentals</u>			
	727100	Equipment Lease Expense	
	727200	Equipment Rental Expense	
	727300	Laundry Lease Expense	
	727400	Vehicle Rent & Lease Expense	
<u>Library Collections</u>			
	728100	Library Materials	Library Use only
	728200	Library Technology & Ancillary Serv	Library Use only
	728300	Library Archive Acquisition/Preserv	Library Use only
<u>Equipment & Technology</u>			
	730100	Equipment - Non-Capitalized	Under \$5K per item, or under \$25K per project
	730200	Computer Rotation	
	730300	Software - Non-Capitalized	Under \$5K per item, or under \$25K per project
	730400	Equipment & Software Maintenance	
	730500	Residence Halls Cable TV	
	730600	Contracted Technology	
<u>Rent</u>			
	732100	Space Rent & Lease Expense	
<u>Utilities</u>			
	733100	Electricity	
	733110	Solar Savings	
	733150	Heating Oil	
	733200	Internet Services	
	733250	Natural Gas	
	733300	Telephone	
	733350	Trash Removal	
	733400	Water & Sewer	
	733450	Wide Area Network	
	733500	Regional Campus Utilities	
<u>Travel</u>			
	740000	Pooled Travel & Conferences	For Budget Use only
	740200	Travel	Airfare, hotel, mileage, transportation, meals while traveling
	740300	Faculty Professional Dev Travel	
	740400	Transportation	Transportation Department Use only
	740500	Interview/Search Travel	
	740600	Relocation Expense	
	740800	AmeriCorps Member Travel	
	740850	AmeriCorps Staff Travel	
			Use this for category for all conferences - internally held conferences, & travel conferences
<u>Conferences, Training & Meetings</u>			
	745100	Commencement/Graduation Expenses	
	745200	Conference & Ticket Fees	All conference fees - internal & travel conferences
	745300	Faculty Prof Dev Conference Fees	
	745400	Meeting & Events Food	Food for meetings and events (including Harvest Table)- meals with travel go under 740200
	745500	Speaker Fee/Honorarium	

**Appendix B – Full Listing of Operational Expense Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
	745600	Meeting & Training Costs	
	745800	AmeriCorps Member Training	
	745850	AmeriCorps Staff Training	
<u>Insurance</u>			
	750100	Insurance - Non Student Related	
	750200	Insurance - Student Related	
<u>Intercollegiate Athletics</u>			
	760000	Pooled Athletics	For Budget Use only
	760100	Athletics - Apparel - Team	For use with Athletics individual sports only
	760200	Athletics - Electronics	
	760300	Athletics - Entry Fees	
	760400	Athletics - Equipment - Team	
	760500	Athletics - Event Awards	
	760600	Athletics - Insurance	
	760700	Athletics - League Cost Share	
	760800	Athletics - Lodging - Spring Break	
	760900	Athletics - Lodging - Team	
	761000	Athletics - Marketing & Advertising	
	761100	Athletics - Meals - Team Non-travel	
	761200	Athletics - Meals - Team Travel	
	761300	Athletics - Medical & Ambulance	
	761400	Athletics - Meeting Food	
	761500	Athletics - Memberships	
	761600	Athletics - Miscellaneous Expenses	
	761700	Athletics - Officials	
	761800	Athletics - Per Diem - Team	
	761900	Athletics - Recruiting	
	762000	Athletics - Supplies	
	762100	Athletics - Timers Clock & Announc	
	762200	Athletics - Travel - Conf/Prof Dev	
	762300	Athletics - Travel - Event	
	762400	Athletics - Travel - Spring Break	
	762500	Athletics - Postage	
	762600	Athletics - Printing	
<u>Auxiliary Enterprise</u>			
	770100	Dining/Meal Plan Expense	Harvest Table Student Meal Plan billing only
	770200	Residence Hall Expenses	
<u>Repairs and Maintenance</u>			
	775100	Campus Projects	
	775200	Repairs and Maintenance	
	775800	Accretion Expense	
<u>Miscellaneous Operating</u>			
	780100	Annuity Payment	Accounting Use only
	780150	Bank & Miscellaneous Fees	
	780200	Change in Split Interest	Accounting Use only
	780250	Collection Fees	
	780300	Credit Card Convenience Fees	

**Appendix B – Full Listing of Operational Expense Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
	780350	Gain/Loss on Sale of Assets	Accounting Use only
	780450	Miscellaneous Taxes	
	780500	Program Shared Expenses	
	780550	Administrative Allowance	For grants expenditure only
	780600	Indirect Costs	For grants expenditure only
	780900	Contingency	For Budget Use only
	780950	PY Change FASB Standard	Accounting Use only
<u>Perkins Loan Fund Expense</u>			
	781100	Perkins Bank Fees	Student Accounts & Accounting Use only
	781200	Perkins Program Expenses	Student Accounts & Accounting Use only
	781300	Perkins Collection Expenses	Student Accounts & Accounting Use only
	781400	Perkins Service Cancellation Reimb	Student Accounts & Accounting Use only
	781500	Perkins Bad Debt Expense	Student Accounts & Accounting Use only
	781600	Prin/Int Cancelled - Before 1972	Student Accounts & Accounting Use only
	781700	Prin/Int Assigned to Government	Student Accounts & Accounting Use only
	781800	Cost of Defaulted Fees Accepted	Student Accounts & Accounting Use only
	781900	Perkins Loans College Match	Student Accounts & Accounting Use only
<u>Capital Expenditures</u>			
	782100	Art Collections - Capitalized	>= \$5K for each item or \$25K per project
	782200	Building - Capitalized	
	782300	Computer Equipment - Capitalized	
	782400	Equipment - Capitalized	
	782500	Equipment - Fed Grant - Capitalized	
	782600	Furniture - Capitalized	
	782700	Improvements - Capitalized	
	782800	Land - Capitalized	
	782900	Software - Capitalized	
<u>Gift in Kind</u>			
	783100	Gift in Kind	Accounting Use only
<u>Bad Debt</u>			
	784100	Bad Debt Expense - Student Related	Student Accounts & Accounting Use only
	784200	Bad Debt Expense - Non-Student	Student Accounts & Accounting Use only
<u>Debt Service - Interest</u>			
	785100	2021 A Debt Interest Expense	Accounting Use only
	785200	2021 B Debt Interest Expense	Accounting Use only
	785900	Lease Interest Expense	Accounting Use only
	785950	Capital Interest Expense	Accounting Use only
<u>Debt Service - Principal</u>			
	786100	2021 A Debt Principal	Accounting Use only
	786200	2021 B Debt Principal	Accounting Use only
<u>Debt Service - Other</u>			
	787100	Loss on Defeasance	Accounting Use only
<u>Depreciation and Amortization</u>			
	788100	Depreciation and Amortization	Accounting Use only
<u>Endowment Spending Allocation</u>			
	790000	Endowment Spending Allocation	Accounting Use only
<u>Internal Transfers & Allocations</u>			

**Appendix B – Full Listing of Operational Expense Accounts
(most commonly used highlighted)**

Cat.	Account#	Description	Comments
	810100	Transfers	
	810500	Friends of SC Athletics (FOSCA) T/F	
	810800	SGA Allocations	
	<u>Change in Donor Intent</u>		
	820000	Change in Donor Intent	Accounting Use only