

**BIOLA UNIVERSITY**  
**Banner Account numbers for departmental use**  
**As of August 11, 2009**

Following is a description of each of the Banner account (formerly known as object code) numbers. The corresponding old object codes have been noted where applicable.

Old Object	Banner Account	Account Name	Account Description/Use
<b>Revenues:</b>			
3001	50000	Tuition General	Tuition charged for non-traditional programs
3025	50045	Tuition Masters MBA	MBA student tuition
3015	50040	Tuition Masters ICS	SICS Masters student tuition
3036	50095	Tuition Doctoral ICS	SICS Doctoral student tuition
3002	50100	Tuition Travel Programs	Tuition for travel abroad special programs
3050	52000	Student Class Fees	Required class fees (per Biola catalog)
3075	53000	Donations – Cash	Donations income
3596	52002	Campus Safety Fees	Required campus safety fee
	52003	Student Fees AS	Required student AS fees
	52004	Student Fees IT	Required student IT fees
	52005	Student Fees Health Center	Required student Health Center fees
	52006	Student Fees ICD	Required Talbot student ICD fees
	52010	Student Fees Travel Programs	Fees related to travel abroad special programs
	56000	Other Fees Class Related	Other class fees or charges (not in Biola catalog)
	56001	Other Fees Department Related	Other departmental fees or charges
	56002	Other Fees Program Tuition	Tuition charges not earning Biola credit
	56003	Other Fees Program Registration	Registration fees not earning Biola credit
	56004	Other Fees Program Costs	Program fees not earning Biola credit
	56006	Other Fees Services Rendered	Services provided to students
	56007	Other Fees Membership	Membership fees
	56008	Other Fees Returned Checks	Fees charged for returned checks
	56009	Other Fees Late Fees	Late fees charged to students
	56009	Other Fees Event Fees I	Student-related event fees
	56010	Other Fees Event Fees II	Student-related event fees
	56011	Other Fees Event Fees III	Student-related event fees
3533	56013	Other Fees I	Student fees not listed above
3534	56014	Other Fees II	Student fees not listed above
3535	56015	Other Fees III	Student fees not listed above
3597	56100	Sales No Warranty Repair Parts	Computer repair – parts
3598	56101	SVS No Warranty Labor	Computer repair – labor
3602/3607	56103	Sales CD Sales Taxable	Taxable department CD sales
3605/3606	56102	Sales CD Sales Non Taxable	Non-taxable department CD sales
3611	56104	Sales Book Sales Taxable	Taxable department book sales
3608	56105	Sales Book Sales Non Taxable	Non-taxable department book sales
3612	56106	Sales Subscriptions	Subscriptions (journals and other)
3618	56107	Sales Video Film Taxable	Taxable department DVD and video sales
3619	56108	Sales Video Film Non Taxable	Non-taxable department DVD and video sales
3570	56109	Sales Shipping and Handling	Shipping and handling for department sales
3601	56110	Sales & Svs Dept Sales 1 Taxable	Other taxable department sales
	56111	Sales & Svs Dept Sales 1NonTxbl	Other non-taxable department sales
3603	56112	Sales & Svs Dept Sales 2 Taxable	Other taxable department sales
	56113	Sales & Svs Dept Sales 2NonTxbl	Other non-taxable department sales
3509	56200	Advertising Income Sponsors	Advertising income/fees from program sponsors
	56201	Advertising Income Journals	Advertising income – published journals
3512	56300	Application Fees	
3515	56301	Audit Fees	
3518	56302	Career Learning Asst Income	Fees for career/learning assistance
3539	56303	Citation Income	Campus Safety citation fees
3675	56304	Colloquia Session Fees	
3632	56306	Fines	

3581	56308	Institute Fees Student	
3554	56309	Laser Printing	Student printing fees
3686	56310	Materials & Srvs Fees Student	
3569	56311	Photocopies and Printing	
3578	56312	Retreat Fees	
3590	56314	Thesis Fees	
3593	56315	Transcript & Registration Fees	
	56316	Workshop Fees Students	Workshop fees charged to students
3620	56317	Diploma Fees	
3566/3584	56400	Performance	Income from student performances
3567	56401	Performance Honoraria	Honoraria for student performances
3626	56402	Ticket Sales	Ticket sales for various events
	56410	Camp Fees	Camp fees charged to the public
3560	56411	Conference Fees Public	Conference fees charged to the public
	56412	Institute Fees Public	
	56413	Materials & Srvs Fees Public	
3688	56414	Speaking Honoraria	
3678	56415	Workshop Fees Public	Workshop fees charge to the public
	56450	Event Fees	Income from fundraising events
	56451	Fundraising Sales	Income from fundraising sales
3629	56802	Rental Income	Equipment rental fees

**Expenses: Salary and Related**

	60000	Exempt Faculty Salaries	Faculty salaries for exempt status employees
	60010	Exempt Adjunct Salaries	Adjunct salaries for exempt status employees
4001	60020	Exempt Admin Salaries	Administrative salaries for exempt status employees
4002	60100	Classified Wages	Regular hourly wages
	60110	Classified Overtime	Overtime hourly wages
4003	60200	Student Wages I	Student wage
	60900	Other Employee Earnings	Employee earnings in addition to main job assignment
	60910	Unallocated Salary Budget	Salary and wages budgeted, but not assigned to an individual employee
4010	63050	Benefits Reserve	Benefits for new, unfilled positions
4011	62000	Housing Stipends	Housing stipends
4012	62010	Educational Assistance	Faculty doctoral assistance
4015	62030	Moving Expense	Moving expense paid for an employee
4016	62040	Cell Phone Stipend	Cell phone stipend

**Non-Employee Compensation:**

4100	70000	Contract Labor	Contracted labor charges
4103	70001	Honorariums	Sports officials, speakers, musician performance, etc.
4106	70002	Professional Services	Attorney's fees, consultants and other professionals
	70003	Professional Services II	Attorney's fees, consultants and other professionals
	70004	Professional Services III	Attorney's fees, consultants and other professionals

**Acquisitions:**

4109	71000	Book Purchases	
4110	71001	Serials Periodicals	Library use
4111	71002	Serials Continuations	Library use
4123	71003	Electronic Book Purchases	Library use
4124/4125	71004	Electronic Continuations	Library use
4112	71150	Computer Software	Computer software purchases
	71151	Computer Licenses	Computer license purchase and renewal
4115	71100	Equipment Purchases Computers	Computer equipment purchases.
4118	71101	Equipment Purchases < \$300	Equipment costing less than \$300 per item.
4121	71102	Equipment Purchases >\$300	Equipment costing more than \$300 per item.
4130	71200	Office supplies	Office supplies
4131-4149	71204-71222	Supplies 1 – 19	Supply purchases designated by department
	71201	Printing	Copies and other printing
	71202	Classroom Supplies	

	71203	Classroom Supplies 2	
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**Licenses, Fees, Dues & Subscriptions:**

4190	71301	Licenses	License-related expenses
	71302	Fees	Fee-related expenses
4335	71350	Membership Dues	
	71351	Subscriptions	

**Merchandise & Production:**

	71400	Advertising in Publications	Advertising in publications
4193	71401	Advertising Mailings	Advertising in mailings
	71402	Advertising Other Printed Materials	Advertising in all other printed materials
4194	71403	Radio Advertising	Radio advertising
4196	71404	Broadcasting	Advertising broadcast production
	71405	Advertising on Websites	Internet advertising
4202	71406	Advertising Promotional Gifts	
	71410	CGS No Warranty Repair	Computer repair costs
4199	71411	CGS Department Sales 1	Departmental Cost of Goods Sold
4200	71412	CGS Department Sales 2	Departmental Cost of Goods Sold
4201	71413	CGS CD Sales	Cost of CDs sold
	71414	CGS Books	Cost of books sold
	71415	CGS Subscriptions	Cost of subscriptions/journals sold
	71416	CGS Video Sales	Cost of DVDs/videos sold
4204	71417	CGS Shipping Expense	Shipping for items sold
4198	71420	Cafeteria Meals Expense	Meal expense paid to Bon Appetit

**Travel & Related:**

4205	71500	Travel Lodging	Hotel, motel, or other lodging expenses
	71501	Student Lodging Expense	Student hotel, motel, or other lodging expenses
4208	71510	Travel Meals	Approved meals for business purposes
4209	71512	Cafeteria Catered Meals	Catered meals purchased through Food Services
4210	71513	Other Department Meals 1	Other meals as designated by department
	71514	Other Department Meals 2	Other meals as designated by department
	71519	Other Business Expense	Expenses for 3rd party business meetings (not students or employees)
4211	71520	Seminar Registration	
4214	71530	Department Travel Expense	Transportation expenses (air, car, mileage, gas, etc.)
	71535-71538	Class Student Travel Expense 1-4	Individual account designated by department

**Student Aid:**

4220	74000	Student Aid Scholarship	Financial Aid use
4226	74010	Student Aid	Financial Aid use
	74300	Departmental Student Aid	Student aid funded by departmental budget
4229	74310	Faculty Education Tuition Grants	

**Inter Departmental:**

4235	75000	Interdept Copy Charges	Charges for photocopies on Biola copiers
4236	75010	Interdept Media Center Charges	Charges for Media Center services
4237	75020	Interdept Campus Safety Charges	
4244	75030	Interdept Duplicating	Printing done in the Duplicating Center
4247	75040	Interdept Facilities Rental	Expenses for rental of campus facilities
4248	75050	Interdept Computer Sales Charge	Computer sales charges from the Bookstore
4249	75060	Interdept Computer Equipment	Computer-related purchases from the Bookstore
4250	75070	Interdept Plant Job Costs	Special projects completed by Facilities Services
4251	75080	Interdept Facilities Labor	Special projects completed by Facilities Planning
4254	75090	Interdept Video Prod Services	Video production charges
4255	75100	Interdept Health Center Fees	Charges for Health Center services
4256	75110	Interdept Telephone	Interdepartmental charges for telephone
4257	75120	Interdept Computer Maintenance	
4258	75130	Interdept Accounting Fees	Rush check fees

4262	75140	Interdept Typesetting	Typesetting costs
4265	75150	Interdept Expense Offset	Billing to other departments for services
4263	75160	Interdept Exp Offset Labor	Labor for computer repairs
4261	75165	Interdept Exp Offset Parts	Parts for computer repairs
4264	75170	Interdept Exp Offset Serialized	Computers sold by Computer Store
4266	75180	Interdept Exp Offset Software	Software sold by Computer Store
4267	75190	Interdept Exp Offset Accessori	Computer accessories sold by Computer Store

**Maintenance:**

4280	71700	Maintenance Equipment	Maintenance contracts and direct costs
	71701	Maintenance Cmpter Equipment	Maintenance/Support fees for computer equipment
4268	71702	Maintenance Auto	All costs for University-owned vehicles
4274	71703	Maintenance Custodial	Fees paid to outside custodial services

**Other:**

4292	72000	Postage	Postage expense
4339	72200	Telephone Charges	Phone charges paid to outside telephone services
4338	72201	Offsite Telephone Data Service	Data lines for non-La Mirada campus locations
4337	71710	Equipment Rental	Rental of equipment expense
	71711	Vehicle Lease	Lease of vehicles
	71712	Other Leases	Other leases (not vehicles or equipment)
4295	71900	Facilities Rental	Rental of off-campus residential or classroom facilities
4301	71901	Property Taxes	Property tax expense
4304	71910	Utilities Disposal	For Facilities Services use
4307	71911	Utilities Electrical	For Facilities Services use
4310	71912	Utilities Fuel	For Facilities Services use
4313	71913	Utilities Water	For Facilities Services use
4319	72300	Events Costs Facilities Rental	Facilities rental for special events
	72301	Event Printing	Printing costs for special events
	72302	Event Meals	Meal/food costs for special events
	72303	Other Events Costs	Events costs not listed above for special events
4317	72400	Inventory Spoilage Markdowns	Markdowns for inventory devaluation
4318	72401	Other Inventory Write Off	Inventory write down
4395	72402	Inventory Shrinkage	
4328	72411	Over and Short	Cash count variance
4316	73800	Laundry	Laundry expense
4320	73801	Organization Support	Support for internal or external organizations
4322	73802	Insurance	Finance use only