

ROLLINS COLLEGE
Banner Chart of Accounts
Partial Account Hierarchy & Codes

NOTE: This Chart of Accounts is a partial list and is offered to aid in selecting the appropriate accounts for coding expenses. The comments, descriptions, and examples offered are not intended to be complete -- other comments, descriptions and examples may apply and exceptions may apply in some circumstances.

Account Codes (Level 1) (Level 2) (Level 3)	Account Descriptions	Account Type	Data Entry	Comments/Description/Examples
REVENUES				
59000	OTHER SOURCES	5H	N	
59030	OTHER SALES & SERVICES	5H	Y	Sales of tangible merchandise such as concessions, supplemental course materials, thesis binding, yearbooks, auction items, surplus and certain fees for services
59080	ADMISSIONS & TICKET SALES	5H	Y	College events such as athletics, theatre, dance, music, Xmas Vespers
59120	OTHER INCOME	5H	Y	Income from any source not defined elsewhere such as ads in College publications, transcript fees, entry fees, memberships and royalties
GENERAL AND ADMINISTRATIVE EXPENSES				
70000	TRAVEL AND ENTERTAINMENT	7A	N	
70010	TRAVEL	7A	N	
70020	TRAVEL-FACULTY	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. for faculty travel
70030	TRAVEL-STUDENT	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. for student travel
70040	TRAVEL-STAFF	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. for staff travel
70050	TRAVEL-STUDENT RECRUITMENT	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. when recruiting students
70060	CONFERN/MEETING FEES	7A	Y	Conference and meeting registration fees
70100	ENTERTAINMENT	7A	N	
70110	ENTERTAINMENT-FACULTY/STAFF	7A	Y	Food and meals expense, birthday parties, small gifts
70120	ENTERTAINMENT-STUDENT	7A	Y	Food and meals expense, parties, entertainment
70130	ENTERTAINMENT-ALUMNI/DEVELOPMENT	7A	Y	Food and meals expense, small gifts, club dues
70200	MATERIALS AND SUPPLIES	7B	N	
70210	EDUC. & OFFICE MTLs. & SUPP.	7B	Y	Materials & supplies for education and office use
70220	COMP.SOFTWARE<\$5000	7B	Y	Computer software costing less than \$5,000
70270	OTHER SUPPLIES	7B	Y	Supplies that do not fit into the above categories
70280	WORKSHOP/SEMINAR CATERING	7B	Y	On or off-campus catering expense for workshops and seminars
70300	PRINTING AND COPYING	7C	N	
70310	PRINTING	7C	Y	Expenses related to printing. Route all printing through publishing ctr.
70320	COPIER EXPENSE	7C	Y	Photocopying expense, either on or off-campus
70400	CONTRACT SERVICES	7D	N	
70430	CONSULTANT FEES	7D	Y	Fees & out-of-pocket costs paid to independent contractors
70440	INSTRUCTIONAL SERVICES	7D	Y	Fees & out-of-pocket costs paid to independent contractors
70450	HONORARIA	7D	Y	Voluntary payment to independent contractor for services
70490	OTHER CONTRACT SERVICES	7D	Y	Fees & out-of-pocket costs paid to independent contractors

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70800	FACULTY/STAFF RECRUITING	7G	N	
70810	SEARCH, TRAVEL, INTERVIEWS	7G	Y	Travel for people being recruited by Rollins who are not yet employees
70820	MOVING EXPENSE	7G	Y	Moving expenses of new faculty & staff only; not on-campus moves
70830	ADVERTISING-FAC/STAFF RECRUITING	7G	Y	Advertising to recruit new faculty and staff
70900	RENTAL/LEASE EXPENSE	7H	N	
70920	RENTAL/LEASE-EQUIPMENT	7H	Y	Copy machine, auto and other equipment leases
70930	RENTAL EXPENSE	7H	Y	Miscellaneous one-time or short-term rentals
71000	PROGRAM/INSTITUTIONAL ADVERTISING	7I	N	
71010	INSTRUCTIONAL PROGRAM ADVERTISING	7I	Y	Department advertising of programs, degree offerings
71100	DUES, MEMBERSHIPS AND SUBSCRIPTIONS	7J	N	
71110	SUBSCRIPTIONS & PERIODICALS	7J	Y	Magazines, newspapers, newsletters, etc.
71120	DUES AND MEMBERSHIPS	7J	Y	Professional organizations (Code clubs to Entertainment)
71500	OFF CAMPUS PROGRAMS	7L	N	Do not use
71510	TUITION PAID OTHER SCHOOLS	7L	Y	A&S off-campus and study abroad programs
71520	OFF CAMPUS ROOM AND BOARD	7L	Y	A&S off-campus and study abroad programs
71600	POSTAGE AND FREIGHT	7M	N	Do not use
71610	POSTAGE AND FREIGHT	7M	Y	Mailing expenses such as stamps, Federal Express, etc.
71800	TELEPHONE AND FAX	7O	N	Do not use
71810	TELEPHONE AND FAX	7O	Y	Telephone, fax, modem and computer connections
71815	CELLULAR PHONE	7O	Y	Cellular phone charges
72000	OTHER EXPENSE	7Q	N	Do not use
72090	PRIZES & AWARDS	7Q	Y	Awards to students that are not required to go through Financial Aid
72100	OTHER EXPENSES	7Q	Y	Expenses that do not fit into any other account
72200	FIXED ASSETS PURCHASED	7R	N	Do not use
72210	EQUIPMENT-MINOR <\$5,000	7R	Y	Equipment costing less than \$5,000, including installation
72220	EQUIPMENT-MAJOR >\$5,000	7R	Y	Equipment costing more than \$5,000, including installation
72230	COMP.SOFTWARE >\$5,000	7R	Y	Computer software costing more than \$5,000
72240	COMPUTER PERIPHERALS	7R	Y	Printers, misc. computer equipment

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(Level 1)	(Level 2)	(Level 3)			
	72250		7R	Y	Laptops, other computers and related cabling and installation
	72260		7R	Y	Furniture, shelving, cabinets, kitchen equipment, etc.