### TCU Valid Revenue and Expense Accounts

#### Legend:
- Ungrayed Codes: Available for Accounts Payable invoice coding and Deposit coding, unless otherwise specified
- Grayed Codes: NOT Available for Accounts Payable invoice coding and Deposit coding

#### REVENUES:
- **Tuition and Fees:**
  - Tuition: 4101
  - All Student Fees: 4150
  - Fees-General Univ: 4151
  - Fees-Admissions Application: 4153
  - Fees-Academic: 4155
  - Fees - Student Government: 4157

- **Gifts and Grants:**
  - Grants/Contrib: Fed: 4202
  - Grants/Contrib: State: 4203
  - Grants/Contrib Private: 4204
  - Fed Contributions: 4205
  - Institutional Contribution: 4210
  - Gift - General: 4260
  - Gift - Bequests & Trusts: 4261
  - Gift to Permanent Capital: 4290

- **Endowment Revenue:**
  - Dividends & Interest: 4310
  - Trust Revenue: 4320
  - Mineral Income: 4330
  - Mineral Revenue - non PFI: 4331
  - Mineral Inc in Excess of SL: 4339
  - Rental Income: 4340
  - Income-Other: 4350
  - Expenses Paid by Endowment: 4359
  - Investment Gain/Loss: 4360
  - Spending Limit Gain/Loss: 4369
  - Non Operating Gain/Loss: 4370
  - Endowment Expense Offset: 4380
  - Utilized Pool Income: 4390
  - Utilized Pool Income-Auxiliary: 4391
  - Utilized Pool Clear: 4398
  - Utilized Pool Revenue: 4399

- **Miscellaneous Income:**
  - Fines: 4401
  - Brite Div Admin Fee: 4402
  - Brite Maintenance: 4403
  - Advertising: 4405
  - Fees - Other: 4406
  - Federal Admin Allowance: 4407
  - Fees - Contra: 4408
  - Gain/Loss On Sale: 4410
  - Misc Income: 4411
  - Sales: 4412
  - Service Revenue: 4413
  - Rental Income: 4414
  - Transcripts: 4415
  - Rental Of Facilities: 4417
  - Vending: 4422
  - Research Overhead Recovery: 4450

#### EXPENSES:
- **HR/Payroll Use ONLY:**
  - Exempt Staff Salaries: 6101
  - Overtime Pay: 6102
  - Student Salaries: 6104
  - Non-exempt Staff Salaries: 6105
  - Summer School Pay: 6106
  - Frozen Exempt Positions: 6107
  - Frozen Non-Exempt Positions: 6108
  - Additional Pay: 6110
  - Additional Pay-Single Payment: 6111
  - Compression Stipends: 6112
  - Graduate Stipend: 6115
  - Temporary Personnel: 6120
  - One Year Faculty Appointments: 6124
  - Adjunct Faculty: 6125
  - Commission Instructors: 6126
  - Lead Pay: 6127
  - Shift Differential: 6130
  - Fringe Benefits: 6151
  - FICA Taxes: 6152
  - Life Insurance: 6153
  - Health Insurance: 6154
  - Tuition Remission: 6155
  - Workers’ Compensation: 6156
  - Retirement: 6157
  - Disability Insurance: 6158
  - Unemployment Taxes: 6159
  - Post Retirement Benefits: 6160
  - Dental Insurance: 6161
  - Administrative Fees: 6162
  - Wellness Program: 6163
  - Employee Assistance Program: 6164
  - FSA Fees: 6165
  - Retiree Health Insurance: 6166
  - Secure Horizon Insurance: 6167
  - Retiree Dental Insurance: 6168

- **Travel and Recruiting Expenses:**
  - Student Travel: 6210
  - Travel: 6220
  - Foreign Travel: 6221
  - Consultant Travel: 6222
  - Special Air Travel: 6223
  - Expense Allowance: 6230
  - Meals: 6240
  - Recruiting: 6250
  - Coaches’ Recruiting Travel: 6251
  - Entertainment: 6260
  - Training / Workshops: 6270

- **Other Departmental Expenses:**
  - Advertising: 6310
  - Dues & Subscriptions: 6330
  - Furniture: 6339
  - Equipment: 6340
  - Computer Equipment/Software: 6341
  - Maintenance Agreements: 6342
  - Rental Equipment: 6343
  - Leased Equipment: 6344
  - Postage: 6370
  - Printing & Copying - Off Campus: 6380

#### Other Departmental Expenses:
- Publications: 6390
- Rent: 6409
- Services: 6410
- Services - Students: 6411
- Supplies: 6430
- Lab Supplies: 6431
- Research-Instructional Supplies: 6436
- Research-Project Supplies: 6437
- Other Expense: 6445
- Utilities - Cellular / Mobile: 6485
- Repairs: 6505
- Renovations: 6510
- Other Professional Fees: 6603
- Special Services: 6604
- Outside Honor./Consultant Fee: 6620
- Consultant Fees: 6630
- Stipends: 6670
- Research Sub-contract: 6680

#### Interdepartmental Charges ONLY:
- Expense Recovery: 4900
- Computer Charges: 6320
- Food Services: 6345
- Long Distance Charges: 6350
- CATV Services: 6351
- Telecommunication Services: 6352
- Mail Services: 6356
- Printing Services: 6358
- Instructional Services: 6366
- Access Code Copies: 6368
- Departmental Card Copying: 6381
- University Book Store Charge: 6440

#### Physical Plant Use ONLY:
- Tools: 6338
- Insurance: 6451
- Diesel Fuel: 6469
- Fuel & Gasoline: 6470
- Utilities - Electricity: 6471
- Utilities - Gas: 6475
- Utilities - Telephone: 6481
- Utilities - Water: 6491
- Utilities - Water Disposal: 6495
- Utilities - Ionized Water: 6498

#### Finance and Administration ONLY:
- Collection Agency Fees: 6444
- Bad Debt Write-off: 6446
- Cost of Goods Sold: 6447
- Credit Card Fees: 6448
- Cash Over/Short: 6449
- Property Taxes: 6461
- Miscellaneous Taxes: 6465
- Capital Expense - Budget Only: 6599
- Legal Fees: 6601
- Audit/Financial: 6602
- Commissions Paid: 6610
- Indirect Cost: 6618
- TCU Sponsored Research Funding: 6850

#### Financial Aid ONLY:
- Financial Aid Expense: 6701
- Grants in Aid: 6702
- Graduate Financial Aid: 6705