

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

INCOME

4000	Tuition	Revenue from instructional charges to students for campus-based or online courses
4001	Tuition - Extension Center	Revenue from instructional charges to students for extension center-based courses
4011	Fall Graduation Fees	Revenue from graduation fees charged to students graduating in the fall semester
4013	Spring Graduation Fees	Revenue from graduation fees charged to students graduating in the spring semester
4015	On-Line Course Fees	Revenue from Internet Fees charged to students for on-line courses
4020	On-Campus Conference Event Revenue	Revenue from on-campus Boyce or SBTS conference events
4021	Off-Campus Conference Event Revenue	Revenue from off-campus Boyce or SBTS conference events
4025	Student Enrollment Fee Revenue	Revenue from enrollment fees charged to students
4045	Applied Music Fees - SBTS	Revenue from instrumental or vocal musical performance instruction at the Seminary
4047	Applied Music Fees - Boyce	Revenue from instrumental or vocal musical performance instruction at Boyce College
4051	Tuition - Resident Doctoral	Revenue from instructional charges to students in the Ph.D. or D. Miss. Programs (also includes ThM)
4052	Tuition - Doctor of Ministry	Revenue from instructional charges to students in the D.Min. program
4053	Tuition - Doctor of Education	Revenue from instructional charges to students in the Ed.D. program
4054	Tuition - Doctor of Educational Ministry	Revenue from instructional charges to students in the D.Ed.Min. program
4060	Late Payment Fees	Revenue from fees charged students for late payment of balance due (not rent which is recorded in object code 4106 (GHS) or 4660)
4061	Pastoral Counseling Course Fees	Revenue from course fees for Pastoral Counseling courses
4062	Reformational Counseling Course Fees	Revenue from course fees for Reformational Counseling courses
4071	Application Fees - Regular	Revenue from fees charged students when applying for admission on campus or on-line
4072	Application Fees - Readmission	Revenue from fees charged students when applying for readmission
4090	Child Care Revenue	Revenue from fees charged for providing child care during Seminary events
4091	Military Discounts	Cost of discounts from standard tuition rates for military veterans
4092	Spouse / Dependent Tuition Discount	Cost of discounts from standard tuition rates for a spouse or dependent of a full-time student
4093	Sibling Tuition Discount	Cost of discounts from standard tuition rates for a sibling of a full-time student
4094	Tuition Discount - Special Event / Trip	Cost of discounts from standard tuition rates for a special event / trip
4095	Tuition and Fees Waiver	Cost of discounts and waivers of standard tuition and fees not properly classified in another discount object code
4096	Missionary Tuition Discount	Cost of discounts from standard tuition rates for a missionary or child of a missionary
4097	Boyce Academic Scholarships	Cost of discounts from standard Boyce College tuition rates for students who have met specified academic achievement or financial need criteria
4098	Aletheia Scholarships	Cost of discounts from standard tuition rates for a Boyce College students who participate in the Aletheia ensemble

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

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4099	Boyce Preview Tuition Discount	Cost of discounts from standard tuition rates awarded to students who attend a Boyce College on-campus preview event
4100	Transcript Fees	Revenue from transcript fees
4101	Rent Income - Land	Revenue from rent charges for land (revenue from rentals of office or meeting space should be recorded to object codes 4710, 4711, or 4712)
4103	Washer/Dryer Rental Income	Revenue from rentals of washers and dryers
4106	Late Charge Income - GHS	Revenue from fees assessed for late payment of Grinstead Housing South rent
4107	Damage Fines Income	Revenue from charges assessed for damages to apartments
4108	Lease Termination Fees	Revenue from charges assessed for the termination of a lease by a tenant
4111	Pet Fee Income	Revenue from fees charged for the right to keep a pet in a leased apartment
4114	D.Min. Late Registration Fees	Revenue from late registration fees from D.Min. students
4115	D.Min. Extension Fees	Revenue from extension fees from D.Min. students
4116	D.Min. Special Reading Fees	Revenue from special reading fees from D.Min. students
4140	Public Recreation Membership Fees	Revenue from fees charged to the general public for use of the Health and Recreation Center
4151	Parking Violations Fine Revenue	Revenue from fines for parking violations
4153	Student Fines	Revenue from fines assessed students for violations of conduct standards
4175	Boyce Student Life Fees	Revenue from Student Life Fees charged to Boyce students
4190	Other Student Fees	Revenue from fees charged students that are not properly classified in another object code
4191	Recreation Program Fees	Revenue from recreation program fees assessed
4192	Locker Rental Fees	Revenue from rental of lockers
4193	Towel Service Income	Revenue from towel service
4194	Miscellaneous Fee Income	Revenue from miscellaneous fees assessed
4195	Alumni Recreation Membership Fees	Revenue from alumni recreation membership fees
4200	Equity in Net Earnings of GHS	<i>(For Accounting Use Only)</i> Revenue from equity in net earnings of subsidiary entity
4201	SBTS Held - Unrestricted Endowment Income	<i>(For Accounting Use Only)</i> Unrestricted endowment income from SBTS-held investments
4202	FHBO - Unrestricted Endowment Income	<i>(For Accounting Use Only)</i> Unrestricted endowment income from investments held in trust by others
4203	Investment Income - TD Ameritrade	<i>(For Accounting Use Only)</i> Unrestricted investment income on investments held in TD Ameritrade account related to Deferred Compensation Agreement
4251	SBTS Held - Restricted Endowment Income	<i>(For Accounting Use Only)</i> Donor-restricted endowment income from SBTS-held investments
4252	FHBO - Restricted Endowment Income	<i>(For Accounting Use Only)</i> Donor-restricted endowment income from investments held in trust by others
4299	Endowment Investment Income - Spending Formula Vs. Actual	<i>(For Accounting Use Only)</i> This revenue object code is debited (credited) each month with the amount by which unrestricted amounts that are transferred from the pooled investment fund to the Seminary's operating account (pursuant to the Seminary's endowment spending formula) is greater than (less than) the actual net investment income of the pooled investment fund for that month
4340	Interest Income on Loans	<i>(For Accounting Use Only)</i> Revenue from interest earned on loans
4345	Interest Income on Bank Deposits	<i>(For Accounting Use Only)</i> Revenue from interest earned on bank deposits

THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

4388	Investment Income - Cash Equivalents Fund	<i>(For Accounting Use Only)</i> Revenue from interest income earned on balances in Cash Equivalents Fund
4399	FFE Investment Income - Spending Formula vs. Actual	<i>(For Accounting Use Only)</i> This revenue object code is debited (credited) each month with the amount by which unrestricted amounts that are transferred from funds functioning as endowment in the pooled investment fund to the Seminary's operating account (pursuant to the Seminary's endowment spending formula) is greater than (is less than) the actual net investment income of the pooled investment fund for that month
4400	SBC Cooperative Program Unrestricted Gifts	Revenue from unrestricted gifts received through the SBC Cooperative Program
4440	Unrestricted Gifts to SBTS through SBC Executive Committee	Revenue from unrestricted gifts designated for SBTS through the SBC Executive Committee
4445	Unrestricted Gifts - Special Events	Revenue from unrestricted gifts received through special events sponsored by the Seminary
4450	Other Unrestricted Gifts	Revenue from all other unrestricted gifts (other than those properly classified under object codes 4400, 4440 and 4445)
4490	Other Restricted Gifts and Grants	Revenue from temporarily and permanently restricted gifts and grants
4492	CGA - Gift Income - Temporarily Restricted	<i>(For Accounting Use Only)</i> Revenue from temporarily restricted gifts of charitable gift
4493	CGA - Gift Income - Permanently Restricted	<i>(For Accounting Use Only)</i> Revenue from permanently restricted gifts of charitable gift
4494	Charitable Lead Trust Gift - Time Restricted	<i>(For Accounting Use Only)</i> Revenue from temporarily restricted gifts of charitable lead trusts with time restrictions
4495	Charitable Rem Trust Gift - Time Restricted	<i>(For Accounting Use Only)</i> Revenue from temporarily restricted gifts of charitable remainder trusts with time restrictions
4500	Realized Investment Gain/Loss - Unrestricted	<i>(For Accounting Use Only)</i> Revenue from realized, unrestricted gains or losses on the sale of securities held by SBTS
4502	Realized Investment Gain/Loss - Temporarily Restricted	<i>(For Accounting Use Only)</i> Revenue from realized, temporarily restricted gains or losses on the sale of securities held by SBTS
4503	Realized Investment Gain/Loss - Permanently Restricted	<i>(For Accounting Use Only)</i> Revenue from realized, permanently restricted gains or losses on the sale of securities held by SBTS
4510	Library Fines	Revenue from fines assessed for library materials returned beyond the due date
4511	Book Replacement	Revenue from fees assessed for library materials lost
4512	Interlibrary Loan Income	Revenue earned from library materials loaned to another library
4550	Unrealized Investment Gain/Loss - Unrestricted	<i>(For Accounting Use Only)</i> Revenue from realized, unrestricted gains or losses on the sale of securities held by SBTS
4552	Unrealized Investment Gain/Loss - Temporarily Restricted	<i>(For Accounting Use Only)</i> Revenue from unrealized, temporarily restricted gains or losses on the sale of securities held by SBTS
4553	Unrealized Investment Gain/Loss - Permanently Restricted	<i>(For Accounting Use Only)</i> Revenue from unrealized, permanently restricted gains or losses on the sale of securities held by SBTS
4562	Change in PV of Annuity Fund - Temporarily Restricted	<i>(For Accounting Use Only)</i> Revenue from the temporarily restricted change in present value of annuity funds
4563	Change in PV of Annuity Fund - Permanently Restricted	<i>(For Accounting Use Only)</i> Revenue from the permanently restricted change in present value of annuity funds
4564	Change in PV of Charitable Lead Trust - Temporarily Restricted	<i>(For Accounting Use Only)</i> Revenue from the temporarily restricted change in present value of charitable lead trusts

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

<u>OBJECT CODE</u>	<u>OBJECT CODE TITLE</u>	<u>OBJECT CODE DESCRIPTION</u>
4565	Change in PV of Charitable Remainder Trust - Temporarily Restricted	<i>(For Accounting Use Only)</i> Revenue from the temporarily restricted change in present value of charitable remainder trusts
4570	Book Royalties	<i>(For Accounting Use Only)</i> Royalty revenue for the sale of publications for which SBTS has publishing rights
4602	Realized Investment Gain/Loss - FHBO - Unrestricted	<i>(For Accounting Use Only)</i> Revenue from realized, unrestricted gains or losses on the sale of securities held in trust by others
4603	Realized Investment Gain/Loss - FHBO - Permanently Restricted	<i>(For Accounting Use Only)</i> Revenue from realized, permanently restricted gains or losses on the sale of securities held in trust by others
4610	Advertising Income	Revenue from advertising sold in Seminary publications (not for advertising sold by auxiliary units which is recorded in object code 4709)
4611	Event Sponsorship Income	Revenue from sponsorships sold for Seminary events
4612	Exhibitor Booth Revenue	Revenue from booth space sold for Seminary events
4652	Unrealized Gain/Loss on Investments Held in Trust by Others - Unrestricted	Revenue from unrealized, unrestricted gains or losses on the sale of securities held in trust by others
4653	Unrealized Gain/Loss on Investments Held in Trust by Others - Permanently Restricted	Revenue from unrealized, unrestricted gains or losses on the sale of securities held in trust by others
4660	Late Fees on Rent	Revenue from late fees on dormitory or apartment rent
4665	Finance Charges on Accounts Receivable	Revenue from finance charges on student accounts receivable balances
4666	Finance Charges on Employee Loans	Revenue from finance charges on employee loan balances
4675	Cell Phone Rebates	Revenue from rebates based upon the volume of purchases made with cell phone companies by Seminary employees
4680	Trade Discounts Earned	Revenue from discounts offered by certain vendors for quick payment of invoices
4681	P-Card Rebates	Revenue from rebates based on the volume of purchases made with a Seminary purchasing card
4682	American Express Rebates	Revenue from rebates based on the volume of purchases made with an American Express credit card
4683	Vendor Rebates	Revenue from rebates based on the volume of purchases with vendors not properly classified under a specific rebate account
4684	Recycling Income	Revenue from recycled paper and other items
4687	Sales Commission Revenue	Revenue from sales commissions from certain vendors for selling their product in Seminary retail venues
4690	Miscellaneous Other Income	Revenue from any source that is not specifically named in another object code
4695	Miscellaneous Sales Revenue	Revenue for sale of tickets for admission to Boyce athletic events
4696	Income from Hebrew Lecture CDs	Revenue from sales of Hebrew Lecture CDs
4705	Management Fee Income	Revenue from fees charged subsidiaries for management services provided
4709	Auxiliary Advertising Revenue	Revenue from advertising sold by auxiliary business units
4710	Space Rental Revenue	Revenue earned from rental of Seminary facilities not attributed to the sales efforts of commissioned sales employees (Bookstore rent is recorded in object code 4860)
4711	Commercial Space Rental - New	Revenue earned from rental of Seminary facilities to a new "customer" which is attributed to the sales efforts of commissioned sales employees
4712	Commercial Space Rental - Repeat	Revenue earned from rental of Seminary facilities to a repeat "customer" which is attributed to the sales efforts of commissioned sales employees
4713	Service Fee - Taxable	Non-taxable service fees charged to external clients for events held on campus

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

4714	Service Fee - Non-taxable	Taxable service fees charged to external clients for events held on campus
4720	Apartment Rental Income	Revenue earned from rental of Seminary apartments to regular tenants
4721	Apartment Rental Income - Taxable	Taxable revenue for the transient rental (30 days or less) of campus apartments
4722	Apartment Rental Income - Non-taxable	Non-taxable revenue for the transient rental (30 days or less) of campus apartments
4725	Furniture Rental	Revenue earned from rental of furniture
4730	Transportation Revenue - Internal	Revenue earned from transportation services provided to other campus departments
4746	Commercial Guest Room - Taxable - New	Taxable Legacy room revenue from new customers for business secured by Legacy sales personnel which is eligible for commission payments to that sales personnel
4747	Commercial Guest Room - Non-Taxable - New	Non-taxable Legacy room revenue from new customers for business secured by Legacy sales personnel which is eligible for commission payments to that sales personnel
4748	Commercial Guest Room - Taxable - Repeat	Taxable Legacy room revenue from repeat customers for business secured by Legacy sales personnel which is eligible for commission payments to that sales personnel
4749	Commercial Guest Room - Non-Taxable - Repeat	Non-taxable Legacy room revenue from repeat customers for business secured by Legacy sales personnel which is eligible for commission payments to that sales personnel
4750	Guest Room Income - Taxable	Revenue from rentals of conference center guest rooms, taxable form both city hotel tax and state sales tax
4751	Guest Room Income - City Taxable, Sales Tax Exempt	Revenue from rentals of conference center guest rooms, taxable for city hotel tax, but exempt from state sales tax
4752	Guest Room Income - Internal	Revenue from rentals of guest rooms to internal departments
4755	Transportation Revenue - External	Revenue earned from transportation services provided to external persons or groups
4760	Dormitory Rental Income	Revenue from rentals of dormitory rooms to regular student tenants
4761	Forfeited Housing Deposits Revenue	Revenue from forfeitures of housing deposits
4762	Housing Application Fees	Revenue received from housing application fees
4763	Rent Incentives	Contra revenue account used for tracking the cost of rent incentives to residents
4765	Commuter Housing Income	Revenue received from the rental of dormitory rooms to commuter students
4766	Recharge Income - Housing	Revenue received from the rental of dormitory rooms or apartments by internal departments
4770	Media Rental Revenue	Revenue earned from the rental of media equipment to external clients
4780	Housing Fines	Revenue received from housing fines assessed for violating dormitory rules of conduct
4790	Miscellaneous Auxiliary Income - Non-Taxable	Revenue earned by an auxiliary enterprise of a type not specifically named in another object code that is exempt from state sales tax
4791	Miscellaneous Auxiliary Income - Taxable	Revenue earned by an auxiliary enterprise of a type not specifically named in another object code that is subject to state sales tax
4792	Miscellaneous Auxiliary Income - Internal	Revenue earned by an auxiliary enterprise from another Seminary department of a type not specifically named in another object code
4793	Supplies Revenue - External - Non-Taxable	Revenue earned from the provision of supplies to an external person or group that is exempt from state sales tax
4794	Supplies Revenue - External - Taxable	Revenue earned from the provision of supplies to an external person or group that is subject to state sales tax
4795	Supplies Revenue - Internal	Revenue earned from the provision of supplies to an internal department
4808	Replacement Card Fee Income	Revenue earned from fees assessed for the replacement of Seminary ID cards
4809	External Catering Income - Non-Taxable	Revenue earned from external catering provided that is exempt from state sales tax

THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

4810	External Catering Income - Taxable	Revenue earned from external catering provided that is subject to state sales tax
4811	Sales - Non-Taxable	Revenue from sales of merchandise that is exempt from state sales tax
4812	Sales - Taxable	Revenue from sales of merchandise that is subject to state sales tax
4813	Catering Income - Internal	Revenue earned from catering provided to internal departments
4820	Vending Machine Income	Revenue from commissions earned on sales through third party vending machines (non-food)
4825	Vending Machine Income - Food	Revenue from commissions earned on sales of food through third party vending machines
4840	Mailing Services Revenue and Recharges	(For Mailing Services Use Only) Revenue earned from mailing services and post office box recharges
4841	UPS Revenue	(For Mailing Services Use Only) Revenue commissions collected for mailing of packages through UPS
4843	Bulk Mail Income	(For Mailing Services Use Only) Revenue earned from internal departments for bulk mailing
4845	Mailing Services Recharge Income	(For Mailing Services Use Only) Revenue from interdepartmental charges for event management services provided
4860	Book Store Rent	Revenue from lease of bookstore space to third-party operator
4880	Copy Center Revenue - Departmental Charges	Revenue from interdepartmental copy services provided
4883	Copy Center Revenue - External - Non-Taxable	Revenue from external copy services provided, exempt from state sales tax
4884	Copy Center Revenue - External - Taxable	Revenue from external copy services provided, subject to state sales tax
4892	Clinic Patient Fees	Revenue from clinic patient fees
4893	Game Guarantee Revenue	Revenue from contractual payments received to play a sports team on their home court
4899	Transfers for External Debt Service	(For Use Only by Accounting) Interfund transfers applied to external debt service
4900	Net Assets Released from Restrictions	(For Use Only by Accounting) Account for recording the release of restrictions on temporarily restricted revenue when it is used for purposes meeting the restrictions
4901	Net Assets Released from Restrictions - Time	(For Use Only by Accounting) Account for recording the release of restrictions on temporarily time restricted revenue when the time restrictions are met
4902	Net Assets Released from Restrictions - Program	(For Use Only by Accounting) Account for recording the release of restrictions on temporarily restricted revenue when it is used for purposes meeting the restrictions
4908	Net Assets Released from Restrictions - Plant Additions	(For Use Only by Accounting) Account for recording the release of restrictions on revenue temporarily restricted to the acquisition, repair, or improvement of property, plant, and equipment revenue when it is used for purposes meeting the restrictions
4925	Event Management Recharge Income	(For Event Productions Use Only) Revenue from interdepartmental charges for event management services provided
4926	Event Media Recharge Income	(For Event Media Use Only) Revenue from interdepartmental charges for event media services provided
4927	Southern Productions Recharge Income	(For Southern Productions Use Only) Revenue from interdepartmental charges for services provided Southern Productions
4929	Recharge Income - LD Telephone	(For Use Only by Campus Technology) Contra expense credits resulting from recharges of long distance charges to other departments
4930	Recharge Income - Local Telephone	(For Use Only by Campus Technology) Contra expense credits resulting from recharges of local telephone service costs to other departments
4941	Recharge Income - Electricity	(For Use Only by Facilities and Accounting) Contra expense credits resulting from electricity costs recharged to other departments
4942	Recharge Income - Gas	(For Use Only by Facilities and Accounting) Contra expense credits resulting from natural gas costs recharged to other departments

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

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4943	Recharge Income - Water	<i>(For Use Only by Facilities and Accounting)</i> Contra expense credits resulting from water costs recharged to other departments
4944	Recharge Income - Facilities Maintenance	<i>(For Use Only by Facilities and Accounting)</i> Contra expense credits resulting from facilities maintenance costs recharged to other departments
4945	Recharge Income - Propane	<i>(For Use Only by Facilities and Accounting)</i> Contra expense credits resulting from propane costs recharged to other departments
4960	Additions from Unexpended Plant Funds	<i>(For Use Only by Accounting)</i> Interfund credits resulting from additions to Net Investment in LB&E funded from Unexpended Plant Funds
4983	Transfers To/From Endowment Fund	<i>(For Use Only by Accounting)</i> This revenue object code is debited (credited) each month with the amount by which the transfer of unrestricted funds from the pooled investment fund to the Seminary's operating account (pursuant to the Seminary's endowment spending formula) is less than (more than) the actual net investment income of the pooled investment fund
4989	Transfers To/From Funds Functioning as Endowment	<i>(For Use Only by Accounting)</i> This revenue object code is debited (credited) each month with the amount by which the transfer of funds functioning as endowment from the pooled investment fund to the Seminary's operating account (pursuant to the Seminary's endowment spending formula) is less than (more than) the actual net investment income of the pooled investment fund

EXPENSE

5100	Salaries - Administration	Regular salaries of full-time administrative employees, in either an academic or an administrative unit
5250	Salaries - Faculty	Regular salaries of full-time faculty
5300	Wages - Office & Clerical - FT	Wages of full-time clerical employees and support staff
5320	Wages - Tech Serv - FT	<i>(Library use only)</i> Wages of full-time library technical services employees
5321	Wages - Circulation - FT	<i>(Library use only)</i> Wages of full-time library circulation employees
5322	Wages - Music/AV - FT	<i>(Library use only)</i> Wages of full-time music/AV library employees
5324	Wages - Archives - FT	<i>(Library use only)</i> Wages of full-time library archives employees
5350	Wages - Service & Maint FT	Wages of full-time maintenance and services staff (includes non-administrative personnel in Dining Services, staff in Central Stores, and housekeeping personnel in the Legacy)
5401	Stipends - Administrative	Stipends paid for service as an assistant Dean, Director or Administrator of a department, academic school, institute, or extension center.
5410	Stipends - Faculty - Adjunct	Stipends paid to part-time faculty (with doctoral degrees) not holding a permanent full-time faculty position (includes visiting and regular part-time professors).
5411	Stipends - Faculty - Overloads	Stipends paid to regular full-time faculty teaching courses in excess of an established number of courses or teaching a course in a school or extension center outside of their primary school.
5412	Stipends - Faculty - PT Instructors	Stipends paid to part-time course instructors without doctoral credentials.
5413	Stipends - Pastoral Counseling Supervisor	Stipends paid to faculty for supervision of applied ministry related to pastoral counseling courses.
5414	Stipends - Reformational Counseling Supervisors	Stipends paid to faculty for supervision of applied ministry related to reformational counseling courses.
5415	Stipends - Readerships	Stipends paid to faculty for service as readers.
5416	Stipends - Applied Ministry Faculty Supervisor	Stipends paid to faculty for supervision of general applied ministry courses.
5417	Stipends - SBTS Guest Lecturers	Stipends paid to full-time or part-time SBTS faculty or staff for serving as a guest lecturer for the class of another faculty member.

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

<u>OBJECT CODE</u>	<u>OBJECT CODE TITLE</u>	<u>OBJECT CODE DESCRIPTION</u>
5420	Wages - Office & Clerical - PT	Wages of part-time clerical employees and support staff.
5430	Wages - Media/Radio Serv - PT	Wages of part-time media techs.
5431	Wages - Media/Radio Serv - Web PT	Wages of part-time media Web techs.
5440	Wages - Tech Serv - PT	(Library use only) Wages of part-time library technical services employees
5441	Wages - Circulation - PT	(Library use only) Wages of part-time library circulation employees
5442	Wages - Music/AV - PT	(Library use only) Wages of part-time music/AV library employees
5444	Wages - Archives - PT	(Library use only) Wages of part-time library archives employees
5450	Wages - Service & Maint PT	Wages of part-time maintenance and services staff (includes non-administrative personnel in Dining Services, staff in Central Stores, Childcare workers, and custodial personnel at the Legacy)
5460	Part-Time Wage Reimbursements	(Dining Services use only) Contractual reimbursements of part-time wages from dining services contractor
5500	Stipends - Academic Assistants	Salaries of part-time academic assistants
5510	Salaries - Student Associates - Exempt	Salaries of part-time FLSA-exempt (i.e., salaried) student associates.
5511	Wages - Student Associates - Non-Exempt	Wages of part-time non-FLSA-exempt (i.e., hourly) student associates.
5520	Salaries - Work Grants	(Accounting use only) Endowment underwriting support for part-time student wages
5590	Wages - Other - PT	Wages of other part-time employees that do not fall into any of the above categories (includes Clinic and Recreation Center staff)
5591	Commissions/Incentive Pay	(Human Resource and Accounting use only) Gross pay earned above base salary, the amount of which is determined by the level of actual performance in relation to specific recruiting objectives
5610	Deferred Compensation Expense	(Accounting use only) Accruals for cost of Trustee-approved compensation agreement for specified executive that is earned during active employment with the Seminary, but payable subsequent to termination of employment
5640	Disability Insurance	(Human Resources use only) Seminary portion of disability insurance premiums for full-time employees
5650	Dental Insurance	(Human Resources use only) Seminary portion of dental insurance premiums for full-time employees
5660	Health Insurance - Active Employees	(Human Resources use only) Seminary portion of health insurance premiums for full-time, active employees
5661	HRA Contributions	(Human Resources use only) Cost of Seminary contributions to employee Health Reimbursement Accounts
5662	FSA Administrative Fees	(Human Resources use only) Fees paid to third-party administrator of employee Flexible Spending Accounts
5663	HRA Administrative Fees	(Human Resources use only) Fees paid to third-party administrator of employee Health Savings Accounts
5680	Life Insurance - Active Employees	(Human Resources use only) Cost of disability insurance premiums for full-time employees
5690	Health Insurance - Retired Employees	(Human Resources use only) Cost of health insurance premiums for retired employees pursuant to post-retirement benefit plan
5691	Unfunded Postretirement Benefit	(Accounting use only) Annual change in accrued post-retirement benefit plan obligation
5692	Life Insurance - Retired Employees	(Human Resources use only) Cost of life insurance premiums for pursuant to post-retirement benefit plan
5700	Retirement Plan Contributions	(Human Resources use only) Cost of Seminary contributions to the 403(b) retirement plan for full-time employees

THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

5730	Retirement Allowance	(Human Resources use only) Trustee-approved compensation for specified former executives and/or spouses that was earned during active employment with the Seminary, but payable subsequent to termination of employment
5760	Social Security Taxes	(Human Resources use only) Cost of employer matching Social Security taxes
5770	Insurance - Workers' Compensation	(Accounting use only) Premiums for workers' compensation insurance
5790	Non-group Employee Benefits	(Human Resources use only) Taxable, non-group, employee benefits for specified executives
5800	Tuition Benefit - Family of Faculty & Administrative Staff	(Human Resources use only) The value of tuition and fees waived for the spouse or eligible dependent children of a full-time employee who is a member of the faculty, executive staff, or administrative staff
5801	Tuition Benefit - Faculty & Admin. Staff	(Human Resources use only) The value of tuition and fees waived for up to one class per semester for full-time members of the faculty, executive staff, or administrative staff
5810	Dues - Individual	Dues paid by the Seminary that entitle an employee to be a member of a professional or other organization that results in benefits to the Seminary
5830	Employee Recognition	(Human Resources use only) Costs of the Seminary's employee recognition program based on years of employment service
5860	Honoraria	Payments made in recognition of acts of service where the amount is normally not set by the recipient, but which represent taxable income to the recipient. Such payments result in taxable income to the recipient and are normally made only to non-employees; however, if made to a Seminary employee, must be processed through payroll and subject to withholding of applicable taxes.
5890	Housing Expense	The value of housing provided to employees whose job duties require them to reside in campus housing. This non-cash expense is offset by non-cash credits to housing rental revenue.
5920	Moving Expense	Employment-related moving costs paid pursuant to the Seminary's Employee Moving Assistance Policy
5955	Special Housing Assistance	(Human Resources use only) Cost of housing benefits/stipend paid to employees who have been unable to sell homes outside of Louisville
5980	Training Program	(Human Resources use only) Costs of employee training programs conducted by Human Resources
6105	Management Fee Expense	Costs charged by the Seminary for managing the company's operations
6110	Postage Expense	Costs incurred to mail or ship letters or packages
6115	Advertising and Promotion	Costs incurred to advertise or promote the Seminary and its educational or other programs
6120	City Initiatives	Expenses associated with an event in a particular city to raise gift support for the Seminary
6121	Fundraising Expense - Special Events	Expenses associated with a special event (e.g., golf scramble) to raise funds to support the Seminary
6130	Software Expense	Computer software license costs
6135	Database Expense	Contract or licenses costs incurred to establish and maintain a database
6136	Database Music	Contract or licenses costs incurred to establish and maintain a music database
6150	Telephone - Local	Costs incurred to provided local telephone service
6191	Telephone Expense - T1 Loop Access	Costs incurred to provide T1 data line Internet access
6195	Internet Expense - Employee	Costs incurred for home Internet access for employees (limited to selct employees)
6200	Telephone Expense - Cellular	Costs incurred for mobile phone services
6220	Internet Expense	Costs incurred for campus Internet access (employee home internet access is recorded in object code 6195)

THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES

<u>OBJECT CODE</u>	<u>OBJECT CODE TITLE</u>	<u>OBJECT CODE DESCRIPTION</u>
6300	Interest Expense - External Debt	(Accounting use only) Interest incurred on external debt.
6301	Interest Expense - Interest Rate Swaps	(Accounting use only) This account is debited for payments made, and credited for payments received, pursuant to interest rate swap agreements.
6310	Principal Repayments - External Debt	(Accounting use only) Payments of principal made to a lender pursuant to an external debt agreement.
6500	Financial Awards to Students	The cost of financial aid made to students on the basis of academic achievement, financial need, or some other criteria, either as unfunded discounts to standard rates of tuition, fees, room or board, or funded in the form of endowed scholarships.
6520	Scholarships to Students	The cost of financial aid made to students on the basis of academic achievement, financial need, or some other criteria, either as unfunded discounts to standard rates of tuition, fees, room or board, or funded in the form of endowed scholarships.
6530	Hoover Internship	Cost of student financial aid awards from the Hoover Bold Mission Endowment Fund
6750	Insurance Expense	Premiums paid for general institutional insurance coverages
6751	Uninsured Losses	Damages paid to third parties or costs to replace or repair equipment or buildings resulting from losses that are generally covered by insurance but for amounts that are less than policy deductibles
6775	Invoice Finance Charges	Costs incurred due to late payment of vendor invoices
6905	Maintenance & Repairs - Occupied Units (GHS)	Expenses incurred to maintain and repair occupied GHS apartments in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the building beyond the original estimate
6907	Maintenance & Repairs - Vacant Units (GHS)	Expenses incurred to maintain and repair vacant GHS apartments in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the building beyond the original estimate
6908	Maintenance & Repairs - Equipment & Furnishings (GHS)	Expenses incurred to maintain and repair GHS apartment equipment and furnishings in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the building beyond the original estimate
6909	Maintenance & Repairs - Buildings	Expenses incurred to maintain and repair buildings in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the building beyond the original estimate
6910	Maintenance & Repairs - Automobiles	Expenses incurred to maintain and repair automobiles or other vehicles in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the vehicle beyond the original estimate
6911	Maintenance & Repairs - Grounds (GHS)	Expenses incurred to maintain and repair the grounds of GHS apartments in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the building beyond the original estimate
6915	Fuel Expense - Vehicles	Cost of fuels for vehicles
6920	Maintenance & Repairs - Software	Costs incurred to maintain or repair software, including software updates or fixes, normally paid either in advance in the form of a license agreement or on an as-needed basis
6921	Maintenance - Software - Jenzabar EX	Costs incurred to maintain or repair the Jenzabar EX ERP software, including software updates or fixes, normally paid in advance of a specified term such as one year in the form of a license agreement
6924	Maintenance - Software - Jenzabar Powerfaids	Costs incurred to maintain or repair the Jenzabar Powerfaids financial aid software module, including software updates or fixes, normally paid in advance of a specified term such as one year in the form of a license agreement

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

<u>OBJECT CODE</u>	<u>OBJECT CODE TITLE</u>	<u>OBJECT CODE DESCRIPTION</u>
6925	Maintenance - Software - Echo & Hobsons	Costs incurred to maintain or repair the Hobson's CM or Echo 360 software, including software updates or fixes, normally paid in advance of a specified term such as one year in the form of a license agreement
6930	Maintenance & Repairs - Disaster Recovery	Costs incurred to maintain or repair backup products and services for the servers and computers of the institution
6970	Maintenance & Repairs - Equipment	Expenses incurred to maintain and repair equipment in good working condition excepting normal wear and tear, but which do not extend the estimated useful life of the equipment beyond the original estimate
7120	Duplication Expense	Photocopy or other printing costs as charged only by Fifth & Broadway. Such costs incurred with third-party vendors are to be charged to Printing, object code 7150
7140	Advertising	Costs incurred to advertise the Seminary and its educational or other programs in various media forms
7150	Printing Expense	Printing or duplication costs incurred with third-party vendors. Such costs assessed by Fifth & Broadway should not be recorded here, but should be recorded in Duplication Costs, Object Code 7120
7152	Copy Center Printing Expense	(Admissions use only) Printing or duplication costs incurred with the on-campus copy center.
7305	Faculty Book Allowance	Costs of books purchased by members of the faculty from a specified allowance amount provided for in the budget
7310	Supplies - Books and Periodicals	Costs of books and periodicals to further the academic and administrative functions of the Seminary
7320	Institutional Research Expense	Cost of research done to inform campus decision-making and planning in areas such as admissions, financial aid, curriculum, enrollment management, staffing, student life, finance, facilities, athletics, and alumni relations. Persons doing such research collect, analyze, report, and warehouse quantitative and qualitative data about the Seminary's students, faculty, staff, curriculum, course offerings, and learning outcomes.
7330	Supplies - Classroom	Costs of miscellaneous supplies required in the classroom
7340	Lounge Supplies - Faculty & Staff Coffee Fund	(For Maintenance use only) Costs incurred to provide coffee, tea, etc. and minor paper goods in faculty and staff lounges
7350	Maintenance Supplies Expense	Costs incurred for minor maintenance and cleaning supply (non-Sodexo) charges.
7370	Office Supplies	Costs of expendable office supplies (such as paper, pens, paperclips, etc.)
7375	Uniform Expense	Costs of rented or purchased staff uniforms
7380	Business Gifts - Non-Employees Only	(For use only by selected offices) Costs of small business-related gifts to Seminary vendors. No such gifts to employees are authorized.
7388	Cost of Goods Sold	(For use only be selected Auxiliary Enterprises) The direct costs attributable to the goods sold by an auxiliary enterprise of the Seminary.
7389	Cost of Goods Sold - Food/Refreshments	(For use only be selected Auxiliary Enterprises) The direct costs attributable to food and refreshments sold by an auxiliary enterprise of the Seminary.
7390	Operating Supplies Expense	Costs of supplies required for the effective operation of a department or unit that cannot be more specifically classified in another supplies-related object code such as Classroom Supplies (7330), Maintenance Supplies (7350), or Office Supplies (7370).
7391	Inter-Library Loan Supplies	(Library use only) Cost of supplies related to Inter-Library Loans
7394	Recoverable Supplies	(For use only be selected Auxiliary Enterprises) Costs incurred for the delivery of goods or services sold that are expected to be recovered through increases in charges to customers
7397	Operating Supplies - Boyce Basketball	Costs of supplies required for the Boyce Basketball program that cannot be more specifically classified in another supplies-related object code such as Office Supplies (7370).
7399	Graduation Supplies	Costs of supplies purchased for graduation ceremonies

THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES

<u>OBJECT CODE</u>	<u>OBJECT CODE TITLE</u>	<u>OBJECT CODE DESCRIPTION</u>
7400	Boyce Student Life Activities Expense	Direct costs of conducting activities for Boyce College students. Funding for these costs is provided by the Boyce Student Life Fee.
7450	Residence Life Expense	Costs incurred to enhance the quality of life for residential students, including hosting of activities
7525	Legacy Transportation Charges	Interdepartmental charges initiated by the Legacy for transportation services provided to guests
7530	Travel Expense	Costs incurred for the conduct of Seminary business in compliance with the Seminary's Business Expense Reimbursement Policy
7533	SBC and KBC Luncheon	(Advancement use only) Cost for food and supplies for Seminary luncheons held during the SBC and Kentucky Baptist Convention annual meetings
7541	Digital Recruiting Expenses	(Admissions use only) Costs incurred for digital (internet, social media, etc.) recruiting efforts
7545	Travel - Mission Trips	Costs incurred for travel related expenses related to Seminary sponsored Mission trips
7560	Travel Expense - Training and Development	Travel and other costs incurred to further Seminary work-related skills at training and development conferences, seminars, and other events
7591	Exhibit and Booth Fees	Costs of exhibits and booth rental fees for the promotion of the Seminary at various conferences, conventions and other events
7630	Utilities - Electricity	Cost of electricity utilized
7650	Utilities - Gas	Cost of natural gas utilized
7670	Utilities - Water	Cost of water utilized
7680	Utilities - Propane	Cost of propane utilized
7720	Bad Debt Expense	Expense account for recording the year-end adjustment for the allowance for uncollectible accounts receivable and loan receivable balances
7750	Cash Over / Short	This object code is debited (credited) for the amount by which the actual cash at hand is less than (is greater than) the balance for which the person or department is responsible.
7769	Contract Labor	The cost of labor provided by non-employees (independent contractors).
7770	Contract Services	The cost of labor and other services provided by a vendor or non-employee under a contract for those services.
7776	Inter-Library Service Charges	Service charges paid to other libraries for the checkout of materials by students or staff
7777	Ticket Web Transaction Fees	Fees associated with the use of Ticket Web online ticketing software
7778	FACTS Transaction Fees	Fees charged by FACTS Tuition Management company for managing student installment payment plans
7779	Merchant Bank Fees	Credit card fees charged by credit card processors
7780	Bank Service Charges	Fees charged by the Seminary's bank for services it provides through checking and other accounts
7781	RegOnline Charges	Fees associated with the use of RegOnline event registration software
7784	Penalties and Interest on Tax Obligations	Costs of penalties and interest associated with the payment of taxes in accordance with federal, state and local governmental laws and regulations
7790	Dues - Institutional	Dues paid for the Seminary's membership (as opposed to an individual membership, see Object Code 5810) in an organization that promotes the interests of theological seminaries and/or higher education institutions
7810	Food and Refreshments Expense	Costs incurred for food and refreshments for Seminary-sponsored events for students, faculty or staff
7820	Internal Events - Catering and Supplies	Costs charged for food and supplies provided for internal Seminary-sponsored events by the Seminary's food service vendor
7824	Housing Services - Guest Room Charges	Interdepartmental charges initiated by the Housing Services for housing provided for Seminary guests in an on-campus dormitory or apartment

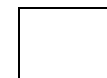
**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

7825	Legacy Guest Room Charges	Interdepartmental charges initiated by the Legacy for housing provided for Seminary guests in the Legacy
7835	Boyce Basketball Housing	Interdepartmental charges initiated by Housing Services for housing provided to athletes between semesters
7837	Rent Discounts - Institutional	Discounts to normal charges for rental of Seminary Housing units to non-employees
7845	Conference Registration Fees	Fees paid for the registration of students in outside conferences (i.e. Together for the Gospel, The Gospel Coalition, etc.)
7870	Collection Costs	(Accounting use only) Costs incurred for legal services for the Seminary
7871	Accounting Fees	(Accounting use only) Fees paid to third-party accounting professionals for accounting, audit, tax and other services
7872	Legal Fees	(use only by Institutional Administration) Fees paid to third-party accounting professionals for accounting, audit, tax and other services
7873	Other Professional Fees	(Accounting use only) Fees paid to third-party professionals for services other than accounting or legal services
7892	Taxes and Licenses	Cost of governmental taxes and licenses
7900	Rental Expense	Cost of equipment rentals
7930	Social Services Program	(For use only by President's Office) Cost of flowers and other items purchased to express sympathy or get well wishes for Seminary constituents (employees, trustees, students, friends)
7960	Spoilage Expense	(For use only by certain Auxiliary Enterprises) The cost basis of inventory that is written off due to damage, obsolescence, or when unaccounted for on the basis of a physical inventory count.
7990	Miscellaneous Expense	Minor costs (normally less than \$250 per item or occurrence) that are not properly classified under another existing object code. <i>(Please contact Accounting if you believe a new object code is needed for your department.)</i>
7995	Institutional Charitable Contributions	(For use only by the President's Office) Donations by the Seminary to other charitable organizations
8100	Capitalized Expenditures - Buildings	(For Accounting and Operations use only) Costs for additions, repairs, and improvements to buildings that meet capitalization thresholds for fixed assets.
8101	Non-Capitalized Expenditures - Buildings	(For Accounting and Operations use only) Costs for additions, repairs, and improvements to buildings that do not meet capitalization thresholds for fixed assets.
8300	Capitalized Expenditures - Equipment	(For Accounting and Operations use only) Costs for additions, repairs, and improvements to equipment that meet capitalization thresholds for fixed assets.
8301	Non-Capitalized Expenditures - Equipment	(For Accounting and Operations use only) Costs for additions, repairs, and improvements to equipment that do not meet capitalization thresholds for fixed assets.
8500	Capitalized Expenditures - Land	(For Accounting and Operations use only) Costs for additions and improvements to land that meet capitalization thresholds for fixed assets.
8501	Non-Capitalized Expenditures - Land	(For Accounting and Operations use only) Costs for additions and improvements to land that do not meet capitalization thresholds for fixed assets.
8710	Books - Standing Orders	(For Library use only) Cost for the acquisition of books on standing order (Standing orders are open orders for all titles that fit a particular category or subject that are automatically released by a publisher as new volumes in a series) (Non-standing order purchases recorded to 8711)
8711	Additions to Books	(For Library use only) Cost for the general acquisition of books (Standing orders recorded using 8710)
8712	E-Books	(For Library use only) Cost for the acquisition of electronic versions of published books
8720	Microforms	(For Library use only) Cost for the acquisition of photographic reproductions on acetate media (microfilm, microfiche, etc.)



**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

OBJECT CODE	OBJECT CODE TITLE	OBJECT CODE DESCRIPTION
8730	Scores	<i>(For Library use only)</i> Cost for the acquisition of printed musical resources
8740	Audiovisuals	<i>(For Library use only)</i> Cost for the acquisition of audiovisual materials (video, CDs, DVDs, MP3s, etc.)
8750	Periodicals - Subscription Service	<i>(For Library use only)</i> Cost for the acquisition of periodicals through an outside subscription service (such as Cox)
8751	Periodicals - Direct Order	<i>(For Library use only)</i> Cost for the acquisition of periods directly through the publisher (Periodical purchased through a subscription service are recorded in 8750)
8761	Binding - General Library	<i>(For Library use only)</i> Annual cost for binding services provided by an outside contractor
8765	Binding - Paperbacks	<i>(For Library use only)</i> Cost associated with the binding of paperback books
8766	Binding - In-House General Supplies	<i>(For Library use only)</i> Cost of supplies obtained for the library's in-house bindery
8767	Binding - In-House Pamphlet Binders	<i>(For Library use only)</i> Cost for the acquisition of pamphlet binders and anthem covers
8801	Bond Remarketing Fee	<i>(Accounting use only)</i> Fees charged for the remarketing of Bonds issued for the benefit of the Seminary and its related companies
8805	Bond Trustee Fee	<i>(Accounting use only)</i> Fees charged for serving as the trustee of Bonds issued for the benefit of the Seminary and its related companies
8900	Retirements and Disposals	<i>(Accounting use only)</i> Account used for recording the gain/loss on the sale and/or disposition of capitalized fixed assets
8997	Accretion Expense	<i>(Accounting use only)</i> Amortization of capitalized costs for asset retirement obligations
8998	Amortization Expense	<i>(Accounting use only)</i> Amortization of capitalized loan costs
8999	Depreciation Expense	<i>(Accounting use only)</i> Current year depreciation expense on capitalized assets
9301	Interest Expense on GHS Loans	<i>(Accounting use only)</i> Interest incurred on external debt of Grinstead Housing South
9302	Interest Expense - GHS Interest Rate Swaps	<i>(Accounting use only)</i> This account is debited for payments made, and credited for payments received, pursuant to interest rate swap agreements for Grinstead Housing South
9310	Unrealized Gain/Loss on Int Rate Swaps	<i>(Accounting use only)</i> This account is used to record annual adjustment for the market value of interest rate swap agreements
9600	Appropriations for Contingency Expenditures	<i>(For use only by Accounting)</i> Budgeted funds set aside for use as needed on a contingency basis
9601	Appropriations for Capital Expenditures	<i>(For use only by Accounting)</i> This account is charged for monthly appropriations for capital expenditures as provided for in the annual operating budget
9640	Recharge Expense - Mail Services	<i>(For use only by Accounting)</i> This object code is charged for annually estimated costs of providing campus mail services.
9651	Spending Formula Transfers to CUF	This object code is debited (credited) each month with the excess (deficiency) of unrestricted amounts that are transferred from the pooled investment fund (to the Seminary's operating account pursuant to the Seminary's endowment spending formula) <i>versus</i> the actual net investment income of the pooled investment fund
9652	Spending Formula Transfers to CRU	This object code is debited (credited) each month with the excess (deficiency) of temporarily restricted amounts that are transferred from the pooled investment fund (to the Seminary's operating account pursuant to the Seminary's endowment spending formula) <i>versus</i> the actual net investment income of the pooled investment fund
9691	Transfers to / from Current Funds	<i>(Accounting use only)</i> Transfers between unrestricted funds and other fund categories
9692	Transfers to / from Current Restricted Funds	<i>(Accounting use only)</i> Transfers between temporarily restricted funds and other fund categories
9693	Transfers to / from Endowment Funds	<i>(Accounting use only)</i> Transfers between permanently restricted endowment funds and other fund categories
9694	Transfers to / from Student Loan Funds	<i>(Accounting use only)</i> Transfers between permanently restricted loan funds and other fund categories

**THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
OBJECT CODE LEGEND
STATEMENT OF ACTIVITIES**

**OBJECT
CODE**

OBJECT CODE TITLE

OBJECT CODE DESCRIPTION

9695	Transfers to / from Annuity and Life Income Funds	(Accounting use only) Transfers between annuity and life income funds and other fund categories
9697	Transfers to / from Expended Plant Funds	(Accounting use only) Transfers between expended plant funds and other fund categories
9698	Transfers to / from Unexpended Plant Funds	(Accounting use only) Transfers between unexpended plant funds and other fund categories
9699	Transfers to / from Funds Functioning as Endowment	(Accounting use only) Transfers between funds functioning as endowment and other fund categories
9710	Accounting Allocation	(For Use by Accounting Only) Annual allocation of Accounting department costs for reporting purposes in audited financial statements
9730	Housing Allocation	(For Use by Accounting Only) Annual allocation of Housing administration department costs for reporting purposes in audited financial statements
9735	Hospitality Services Allocation	(For Use by Accounting Only) Annual allocation of Hospitality Services department costs among various auxiliary units for reporting purposes in audited financial statements
9740	Human Resources Allocation	(For Use by Accounting Only) Annual allocation of Human Resources department costs for reporting purposes in audited financial statements
9745	Allocated Employee Benefits	(For Use by Accounting Only) Allocation of employee benefit costs
9750	Procurement Services	(For Use by Accounting Only) Annual allocation of Operations department costs for providing procurement administration services for reporting purposes in audited financial statements
9760	Event Media Allocation	(For Use by Accounting Only) Annual allocation of Event Media department costs for providing Media services to internal departments for reporting purposes in audited financial statements
9770	Campus Technology Allocation	(For Use by Accounting Only) Annual allocation of Campus Technology department costs for reporting purposes in audited financial statements
9810	Facilities Allocation	(For Use by Accounting Only) Annual allocation of Facilities department costs for reporting purposes in audited financial statements
9830	Campus Police Allocation	(For Use by Accounting Only) Annual allocation of Campus Police department costs for reporting purposes in audited financial statements
9920	Travel-Accident Insurance Allocation	(For Use by Accounting Only) Annual allocation of Travel and Accident insurance costs for reporting purposes in audited financial statements
9925	Recharge Expense - Event Productions	(For Use by Event Productions Only) Interdepartmental charges for services provided by Event Productions
9926	Recharge Expense - Event Media	(For Use by Event Media Only) Interdepartmental charges for services provided by Event Media
9927	Recharge Expense - Southern Productions	(For Use by Southern Productions Only) Interdepartmental charges for services provided by Southern Productions
9930	Recharge Expense - Telephone	(For Campus Technology Use Only) Interdepartmental charges for telephone services provided
9940	Professional Liability Insurance Allocation	(For Accounting Use Only) Allocated cost of premiums paid for professional liability insurance
9941	Recharge Expense - Electricity	(For Use Only by Accounting) Interdepartmental charges for electricity usage
9942	Recharge Expense - Gas	(For Use Only by Accounting) Interdepartmental charges for natural gas usage
9943	Recharge Expense - Water	(For Use Only by Accounting) Interdepartmental charges for water usage
9944	Recharge Expense - Facilities Maintenance	(For Use Only by Accounting) Allocations from Facilities of Sodexo contract costs
9945	Recharge Expense - Propane	(For Use Only by Accounting) Interdepartmental charges for propane usage
9999	Credits for Allocation of Expenses	(For Use by Accounting Only) Offsetting credits of annual allocation of various departments' costs for reporting purposes in audited financial statements