

Banner account codes not subject to overhead assessment

<u>Account Code Description</u>	<u>Account Codes</u>
Rentals & Leases	24000 - 24299
Contract Educational Services	24531
Assessments	28000 - 28400
Internal Bank Loan Principal Payment	28805
Interest Expense on Debt/Investment	28810 - 28814
Selling & Marketing Costs	28931
Transfers to OR State Agencies	38000 - 38999
Loss on Disposal of Fixed Asset	42001
Student Aid	50000 - 59999
Merchandise for Resale or Redistribution	60000 - 69999
Indirect Charges	70000 - 70005
Internal Sales Reimbursement	79000 - 79999
Depreciation/Amortization Expense	80500 - 807999
Student Loan Related Expense	88000 - 88999
Transfers	91000 - 92599