



## Accounting and Administrative Manual

### Section 200: Account Codes

**Updates to Account Codes**

No.: 2024-4

Date: 1/16/24

Page: 1 of 1

---

---

New Account Codes

0378 Lease receivable  
0514 Intangible lease asset  
0598 Accumulated amortization on leased assets  
0828 Lease liability  
0839 Deferred inflow of resources on leases  
0840 Accrued interest on lease liability  
3041 Ticketing Services  
3042 Photography Services  
3120 Lease expense  
3994 Student Recruitment Services  
3995 Game/Event Officials  
3996 Game/Event Management Services  
3997 Competition Entry Fees  
4443 Marketing/Promotional Items  
4444 Athletic/Recreation Equipment  
5223 Athletic/Recreation Equipment  
8346 Interest expense on leases and SBITA  
8806 Amortization expense on Leased Assets  
9834 Interest income on leases  
9859 Lease revenue  
9886 Sponsorship Cash  
9887 Sponsorship In-Kind

Updates to Account Codes

9884 Athletic Concession Sales – Other

Change Description