

Contracts and Grants Revenue:

- 12141 **Federal Grants - Non-Exchange - Financial Aid:** This source of revenue is used to classify contracts and grants from the federal government that have been determined to be a non-exchange grant (Both parties do not receive equal consideration.)
- 12142 **Federal Grants - Overhead Receipts:** This subsidiary source of revenue includes financial resources provided by departments, agencies and other entities of the federal government as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts.
- 12143 **Federal Grants - Administrative Cost Allowance:** This subsidiary source of revenue includes financial resources provided by federal government contracts and grants and identified as allowances, repayments, or reimbursements of administrative costs associated with administering federal student financial aid programs, including programs identified with the Veterans Administration. Institutional uses of resources are not restricted by the awarding federal agency. This revenue is compatible only with **activity 160 Student Services**.
- 12144 **Federal Grants Non-operating - Non-Exchange:**
- 12150 **Federal Capital Grants:** To account for federal grants/contracts that are restricted for capital purposes – to purchase, construct, or renovate capital assets owned by the university and associated with a specific program. This is considered other revenue shown below nonoperating revenue for accrual accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency.
- 12351 **Local Government Contracts and Grants, Direct Costs - Nonexchange:** This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as direct costs incurred for contracts and grants. Institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.
- 12352 **Local Government Contracts and Grants, Overhead Receipts, Unrestricted:** This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts.
- 12351 **Local Government Contracts and Grants, Direct Costs - Exchange:** This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as direct costs incurred for contracts and grants. Institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.
- 12460 **Nongovernmental Grants and Contracts: (related to instruction, research or public service) Nonexchange:** This source of revenue includes unrestricted and restricted resources from nongovernmental organizations and individuals that are related to **instruction (10X), research (11X) or public service (12X)**. In addition, instruction, research or public service related grants and contracts from foreign governments should be recorded here.
- 12461 **Nongovernmental Grants and Contracts: (related to instruction, research or public service) Exchange:** This source of revenue includes unrestricted and restricted resources from nongovernmental organizations and individuals that are related to **instruction (10X), research (11X) or public service (12X)**. In addition, instruction, research or public service related grants and contracts from foreign governments should be recorded here.
- 12470 **Private C-Grants Unrestricted:**
- 12480 **Nongovernmental Grants and Contracts, Overhead Receipts: (related to instruction, research or public service):** This source of revenue includes financial resources provided by nongovernmental contracts and grants as reimbursement of institutional indirect costs allocated to nongovernmental contracts and grants related to instruction, research or public service. Institutional uses of these resources are not restricted by awarding entities.
- 12521 **State Contracts and Grants, Direct Costs, Restricted - Non-Exchange:** This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of state governments as direct costs incurred for contracts and grants. institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.
- 12522 **State Contracts and Grants - Overhead Receipts:** This subsidiary source of revenue includes financial resources provided by departments, agencies and other entities of state governments as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts.
- 12550 **State Capital Grants:** To account for state grants/contracts that are restricted for capital purposes – to purchase, construct, or renovate capital assets owned by the university and associated with a specific program. This is considered other revenues shown below nonoperating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency.
- 12620 **Nongovernmental Grants and Contracts: (not related to instruction, research or public service):** This source of revenue includes unrestricted and restricted resources from nongovernmental organizations and individuals that are **NOT** related to **instruction (10X), research (11X) or public service (12X)**.
- 12746 **Federal Grants - Exchange:**
- 12826 **State Contracts and Grants, Direct Costs, Restricted - Exchange:** This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of state governments as direct costs incurred for contracts and grants. institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.
- 12901 **State Aid - Two-thirds GO Bond:** To convert budgetary bond transactions in capital projects budget codes supported with the 2/3 GO bonds to GAAP basis.
- 12903 **Capital Aid From 2011 Repairs and Renovation Reserve :** To record capital aid revenue from the 2011 Repair and Renovation reserve receipts. For year-end reporting this account rolls to the State capital aid caption.
- 12907 **Federal Interest Subsidy on Debt:** To account for the federal interest subsidy for the Build America Bonds (BABs) authorized by the Recovery Act.
- 12990 **State Aid:** To record state aid - program revenue not classified elsewhere. This account is also used to record revenues for the State Fiscal Stabilization Fund.
- 12993 **State Aid - Special Indebtedness:** To record special indebtedness proceeds from the state including limited obligation bonds (LOBs) and certificates of participation (COPs).
- 12994 **State Aid - Bond Proceeds:** Includes financial resources generated through state aid bond proceeds. To convert the budgetary bond transactions in the capital projects budget codes to GAAP basis.

12995 **Nongovernmental Grants and Contracts (not related to instruction, research or public service):** This source of revenue includes unrestricted and restricted resources from nongovernmental organizations and individuals that are not related to instruction, research or public service. In addition, nongovernmental grants and contracts not related to instruction, research or public service from foreign should be recorded here.

12997 **Federal Appropriations:** This source of revenue includes financial resources provided directly and indirectly to the institution through legislative actions of the United States Congress. These resources may be received directly from a federal disbursing agency or indirectly through an intermediary agency. It includes monies provided to land-grant institutions for institutional programs. It excludes resources provided by federal government contracts and grants.

13XXX - Investment & Interest Income:

13114 **Royalties:** represent usage-based payments made by a licensee for the right to continuing use of a University asset.

13115 **Interest Income - Other:** This source of revenue is for charges to students' accounts for past due payments.

13121 **Interest Income - State Treasurer:** Used to record nonoperating monthly interest earned on funds invested in the Short Term Investment Fund.

13200 **Interest Income - Loans:** This source of revenue includes financial resources provided from interest payments made from student loans (i.e. Perkins Loans)

13302 **Restricted Endowment Income - Money Managers:** This subsidiary source of revenue includes financial resources provided for the institution's current operations by endowment funds for specific uses indicated in endowment agreements as a precondition to acceptance of endowment corpus by the institution.

13303 **Unrestricted Endowment Income - Money Managers:** This subsidiary source of revenue includes financial resources provided for the institution's current operations by endowment funds for unspecified uses in primary and supportive activities.

14101 **Sales and Services - Bad Debt Offset:** This contra-revenue account is used to record uncollectible accounts receivables originating from a sales and services related receivable. The write-off should be recorded to the fund and account where the charge originated from.

14102 **Sales and Services - Allowances:** This contra-revenue account represents the difference between the stated charge for sales and services provided by the institution and the amount that is paid by the student and/or third parties making payments on behalf of the student.

14131 **Telephone Service:** This source of revenue includes financial resources received from users of central telephone services and the institutional telephone network/system. Its use is compatible only with **program 170 Institutional Support**.

14132 **Data Processing Services:** This source of revenue includes financial resources received from users of electronic data processing services. Its use is compatible only with **program 152 General Academic Support and program 170 Institutional Support**.

14140 **Maintenance / Repair Services:** This source of revenue includes financial resources received from users of services provided by service and repair shops. Its use is compatible only with **program 180 Physical Plant Operations**.

14170 **Utility Services:** This source of revenue includes financial resources received from users of the various non-telephone utility services. Its use is compatible only with activity 180 Physical Plant Operations.

14182 **Braves Dollars - Laundry:** This contra-account serves to offset the financial resources gained by providing laundering services. Receipts are credited to 319030 - 14195. The portion of payment received through Braves Dollars is then debited to this account and fund 270120.

14184 **Braves Dollars - University Center:** This contra-account serves to offset the financial resources gained by providing access to activities in the University Center. Receipts are credited to the appropriate activity account code and University Center Fund. The portion of payment received through Braves Dollars is then debited to this account and fund 270120.

14185 **Raffle Revenues:** This source of financial resources is for raffle tickets sold in accordance with the University's policy on Raffles (CO 11 98)

14186 **Ticket Sales - Non Auxiliary:** This source of financial resources is generated through sale of event tickets by non-auxiliary departments or University-sponsored organizations.

14187 **Advertising Revenue - Non Auxiliary:**

14188 **Fax Revenue - Not Auxiliary:** This source of financial resources is generated by providing facsimile services to Library patrons.

14189 **Internship Insurance Revenue - Miscellaneous Fee:** This financial resource is generated providing professional liability insurance for students participating in various internship opportunities.

14190 **Physical Plant Services:** This source of revenue includes financial resources received from users of services provided by the physical plant division. Its use is compatible only with **program 180 Physical Plant Operations**.

14191 **Other Supporting Revenue:** This source of revenue includes financial resources received from sales of merchandise and rendering of services, excluding revenues identified by **sources 14131 through 14190**. It includes revenues from sales of departmental publications, interdepartmental sales, nonauxiliary motor pool fees; community services registration fees, copy machine fees, veterans' reporting fees, installment payment fees, film and tape rental fees, and locker rental fees and collegiate license plate fees.

14192 **Braves Dollars Flexible Spending:** This source of financial resources is generated through sale of Braves Dollars to students. As goods and services are purchased with Braves Dollars this account is debited to reduce the balance.

14194 **Transfer of Courtyard Operating Funds from Bank Of New York:** This source of financial resources stems from the periodic payments made to the fiscal agent. A percentage of those payments are set aside for operating the Courtyard apartments. The fiscal agent segregates those funds and transfers them back to the University, the operator of Courtyard apartments.

14195 **Sales and Services Revenues of Auxiliary Enterprises and Independent Operations:** This major source of revenue includes financial resources from sales of merchandise and rendering of services by student auxiliaries (see activity 200 Student Auxiliaries and its constituent purposes), institutional auxiliaries (see activity 210 Institutional Auxiliaries and its constituent purposes), and independent operations (see activity 220 Independent Operations and its constituent purposes). Its use is compatible only with those operations. It excludes revenues which meet definitions of other revenue sources and are indicated as compatible with auxiliary operations. Such revenue sources include **15832 Athletic Fees, 15833 Health Service Fees, 15834 Activity Fees, 15835 Indebtedness Fees and 17991 Bad Receivables Collected**.

14196 **Parking Permit Revenue:** This source of revenue represents parking permits purchased by faculty, staff, students, etc. for on-campus parking privileges.

14198 **External Agency Support:** Athletics

14199 **Athletic Event Participation Guarantees:** This source of revenue represents payments made to the athletic department from an outside University/College for participation in an athletic event.

- 14200 **Concessions:** This source of revenue represents items sold for consumption at events across the University. Amounts are subject to sales tax withholding
- 14201 **Gate - Ticket Sales:** This source of revenue includes financial resources from sales of event tickets. This is primarily used to record ticket revenue for the Givens Performing Arts Center.
- 14202 **Entry Fees and Bus Tickets Receipts:** Athletics
- 14203 **Damage Forfeitures:** This source of revenue represent the portion of a dormitory resident's security deposit not refunded due to damages that must be repaired or furnishings that must be replaced.
- 14204 **Miscellaneous Auxiliary Receipts:** This source of financial resources represents revenues generated from activities that cannot be better described by the other auxiliary revenue accounts.
- 14205 **Motor Pool - UNCP:** This auxiliary source of revenue includes payments from University departments for the use of state-owned motor vehicles.
- 14206 **Motor Pool - Motor Fleet:** This auxiliary source of revenue includes payments from University departments for the use of state-owned motor vehicles.
- 14207 **Auxiliary Advertising:** This auxiliary source of revenue includes payments from University departments and external parties for newspaper advertisements.
- 14208 **Courier Central Stores:** This source of revenue is generated from courier charges imposed upon departments receiving goods delivered to Receiving. The delivery of these goods is expensed to each receiving department.
- 14209 **Stamps and Postage:** This source of revenue is generated from sales of stamps and postage associated with services provided at mail services.
- 14210 **Dinner Sales:** This source of financial resources represents sales of Diners Club memberships by the Givens Performing Arts Center.
- 14212 **Special Sales:** This source of financial resources is generated through special event ticket sales (i.e. Car Cash Bash, etc)
- 14213 **Alcohol Education and Prevention Fee:** This source of revenue includes payments from freshmen students for their mandatory alcohol education seminar.
- 14214 **Student Subistence:** This source of revenue includes student payments for housing assignments and meal plans.
- 14215 **Processing Fees:** This source of financial resources is generated through the processing of ticket request for events. These are typically for online ticket sales for GPAC.
- 14216 **Vending - Food:** See above " Vending Revenues" description for an all-inclusive definition.
- 14217 **Vending - Games:** See above " Vending Revenues" description for an all-inclusive definition.
- 14218 **Vending - Telephone:** See above " Vending Revenues" description for an all-inclusive definition.
- 14221 **Health Insurance Premiums:** This source of financial resources is generated through health insurance fees applied to student accounts who were not able to successfully complete the Student Health Insurance coverage waiver. All eligible students enrolled in UNC System Universities are required to have health insurance coverage.
- 14223 **Additional Labor Charges:** This source of financial resources is generated through providing labor services outside of GPAC's normal course of business. These charges are typically for community events and local high school graduations.
- 14224 **Commissions - Ticket Sales:**
- 14225 **In-House Printing Services:** This source is used to record print shop auxiliary revenue for items printed in-house.
- 14226 **Off-Campus Printing Services:** This source is used to record print shop auxiliary revenue for items outsourced for completion outside of the University.
- 14230 **25 Block Meals Faculty/Staff:** This source of revenue consists of 25-block meal plans purchased by faculty and staff.
- 14231 **50 Block Meals Faculty/Staff:** This source of revenue consists of 50-block meal plans purchased by faculty and staff.
- 14232 **75 Block Meals Faculty/Staff:** This source of revenue consists of 75-block meal plans purchased by faculty and staff.
- 14237 **Bookstore - Braves Card Clearing:** This account is used to clear departmental bookstore purchases paid with Braves Dollars. Initially, the bookstore will record a debit on their daily receipting sheet for delivery to the Bursar. The charge is then credited through a journal entry.
- 14238 **Bookstore - Books:** This source of revenue includes financial resources generated through the sales of textbooks and other books.
- 14239 **Bookstore - Supplies:** This source of revenue includes financial resources generated through the sale supplies
- 14240 **Bookstore - Clothing:** This source of revenue includes financial resources generated through the sale clothing apparel.
- 14241 **Bookstore - Food:** This source of revenue includes financial resources generated through the sale of raw, processed, and prepared foods and food products, beverages, and condiments for human consumption.
- 14242 **Bookstore - Electronic Equipment:** This source of revenue includes financial resources generated through the sale of electronics.
- 14243 **Bookstore - Reserved:** Reserved for future use
- 14244 **Coupons / Discounts:** This contra-revenue account is used to record discounts obtained by auxiliary patrons through the use of coupons or other forms of discounts.
- 14245 **Bookstore - Gift Certificate:** This contra-revenue account is used to record redemptions of gift certificates at the time of purchase.
- 14246 **Bookstore - Miscellaneous:** This source of revenue includes financial resources generated through the sales of items not detailed specifically in accounts 14238 through 14242.

14247 - 14264: University Center Activity Accounts

- 14247 **Student Bowling**
- 14248 **Faculty Staff Family Bowling**
- 14249 **Bowling Shoes**
- 14250 **Off Campus League Bowling**
- 14251 **Class Bowling**
- 14252 **Open Bowling Before 6pm**
- 14253 **Open Bowling After 6pm**
- 14254 **Special Bowling**
- 14255 **Campus League Bowling**
- 14256 **Ping Pong**
- 14257 **Pool**
- 14258 **Movie Matinee**
- 14261 **Foosball**
- 14264 **Travel Packages - Intramurals**

- 14265 **Sales Tax Collected:** This non-revenue includes sales tax collected mainly for sales at the Student Bookstore and the University Center. **This should be eliminated for accrual reporting.** Remitted to Department Revenue through expenditure account **23880 - Sales Tax Remitted.**
- 14267 **16 Block Meal Plans:** This source of revenue is derived from purchases of 16 block meal plans.
- 14268 **Dining Dollars:** This source of financial resources is generated through the sale of Dining Dollars. Related expenses are coded to 22179.
- 14269 **Block Meals:** This source of financial resources is generated through sales of block meal purchases. Related expenses are coded to 22180.
- 14270 **Cashier Overage:** This account is used to record the financial resource inflow associated with a cashier overcollecting cash relative to their daily receipted totals.
- 14271 **Cashier Shortage:** This account acts as a contra-revenue account when cashiers under-collect cash relative to their daily receipted totals.
- 14272 **Tax Collected at 2% (2% Fee on Non-Reverting Revenue):** Includes financial resources generated by the fees charged by e-commerce to students. Some food products are charged 2% tax.
- 14273 **Commissions:** Bookstore (wholesale used books, class rings)
- 14274 **Third Party Administrative Fees**
- 14276 **Bookstore (UNCP) AR - Clearing:** Used as a clearing account for internal sales. Upon sale to a department this account is debited and the appropriate revenue account is credited. The Controller's Office (through a journal entry) will credit this account to zero out the balance and record the expense to the appropriate department's expense account.
- 14277 **Bookstore Student Charges - Clearing:**
- 14278 **Bookstore Student Payment - Clearing:**
- 14290 **Season Ticket Sales - Football:** This source of revenue includes financial resources generated from the sale of season football tickets for admission to intercollegiate home football games.
- 14291 **Season Ticket Sales - Basketball:** This source of revenue includes financial resources generated from the sale of season football tickets for admission to intercollegiate home football games.
- 14321 **Surplus Property Sales:** Includes financial resources generated by the institution from the sale of surplus properties. Its use is compatible only with purpose code 170 - Institutional Support.
- 14330 **Gain on Sale of Surplus Property:** This source of revenue consists of the excess of the selling price less the book value of the item.
- 14410 **Real Property Rental / Lease Income:** This minor source of revenue includes rental and lease income and excludes such earnings realized in major source **14195 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations, in minor source 14191 Other Supporting Services Revenues.**
- 14420 **Book Rentals:** This source of revenues includes financial resources generated from textbook rentals made to students.
- 15500 **Miscellaneous Income - Fines:** This source of financial resources is generated primarily through late charges on checked-out library materials.
- 15501 **Penalties - Perkins Loans:** This source of financial resources is generated through late charge penalties for Perkins loan repayment delinquency.
- 15502 **Late Fees:** This source of financial resources is generated through charges on students' accounts for payments received after the due date.
- 15503 **AR Parking Fines -** This source of revenue includes parking fines for failure to register a vehicle and improper parking. 80% of this amount is remitted to OSBM using 15504. The remaining 20% is kept in this account as a collection cost allowance.
- 15504 **Penalties & Parking Fines Remitted -** used as a contra account when funds are remitted to OSBM

Tuition and Fees: This major source of revenue includes degree credit tuition charged to students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus extension and fees charged to enrolled students as authorized, established, and/or set by the Board of Governors of The University of North Carolina. Also, it includes, in contra revenue sources, waivers or remissions of tuition. Entries to 158XX sources are measured by the accrual method, rather than the cash method, of sourcing. The write-off of uncollectible amounts of tuition and fees should be charged to major object of expenditure **25610 Receivables Written-Off** and not to this major source of revenue or any of its constituent sources. The recovery of previously written-off amounts of tuition and fees should be credited to source of revenue **17991 - Bad Receivables Collected** and not to this source or any of its constituent sources. For cash basis reporting, regular term degree credit tuition and tuition waivers are compatible only with activity 990 Multi-activity and 107 State-Funded For Degree Credit Distance education, summer term tuition and tuition waivers are compatible only with purpose 102 Summer term Instruction and extension tuition is compatible only with purpose 103 Extension Instruction and purpose 108 Non-State-Funded For Degree Credit Instruction. (For accrual basis reporting, student waivers should be reflected in purpose 230—Student Financial Aid. Faculty and staff waivers should be reflected in the functional area where the employees worked.) Other constituents of this source are compatible only with the activity or purpose which provides the service or performs the function related to the revenue.

- 15801 **Tuition and Fees - Bad Debt Offset:** This contra-revenue account is used to record uncollectible accounts receivables originating from a tuition and fees related receivable. The write-off should be recorded to the **fund and account** where the charge originated from.
- 15802 **Tuition and Fees Scholarship Allowance - General Fund:** This contra-revenue account represents the difference between the stated charge for tuition and fees provided by the institution and the amount that is paid by the student and/or third parties making payments on behalf of the student.
- 15803 **Tuition and Fees Scholarship Allowance - Institutional Funds:** This contra-revenue account represents the difference between the stated charge for tuition and fees provided by the institution and the amount that is paid by the student and/or third parties making payments on behalf of the student.
- 15804 **Tuition and Fees - Recovery of Bad-Debt Write-offs:** Collections on student account charges that were previously written off as a bad debt.
- 15810 **Resident Tuition:** This subsidiary source of revenue includes degree credit tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.
- 15811 **Resident Tuition - Staff Waiver:** This subsidiary source contra revenue includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143, including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as **Other Current Services** and reflected in the functional area where the employees worked.)
- 15813 **Resident Tuition Surcharge:** This subsidiary source of revenue includes the special tuition surcharge imposed on resident undergraduate students who do not earn a first baccalaureate degree in a four-year program within 140 hours; or who do not earn a first baccalaureate degree in a BOG approved five-year program within 110% of the minimum credit hours required; or who do not earn an additional baccalaureate degree within 110% of the minimum credit hours required. This surcharge is not subject to tuition waivers and does not apply to required fees.

- 15820 **Non-Resident Tuition:** This subsidiary source of revenue includes degree credit tuition charged to nonresident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.
- 15821 **Non-Resident Tuition - Special Talent Waiver:** This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident undergraduate students enrolled in courses or academic programs during regular terms and sessions when such persons are solicited for special talents which are utilized or developed by the institution, as authorized by North Carolina General Statutes 116-143 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as **Other Educational Awards - expenditure account 26890** and reflected in Purpose 230 – Student Financial Aid.)
- 15822 **Non-Resident Tuition - Graduate Assistant Waiver:** This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident graduate students enrolled in courses or academic programs during regular and summer terms and sessions when such persons are serving as graduate teaching assistants, graduate research assistants or in comparable instructional or research assignments and are concurrently enrolled as graduate students at the same institution, as authorized by North Carolina General Statutes 116-144 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as **Other Educational Awards - expenditure account 26890** and reflected in Purpose 230 – Student Financial Aid.)
- 15823 **Non-Resident Tuition Surcharge:** This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143, including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Current Services-expenditure object 3900—and reflected in the functional area where the employees worked.)
- 15827 **Non-Resident Tuition - Staff Waiver:** This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143, including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as **Other Current Services** and reflected in the functional area where the employees worked.)
- 15828 **Non-Resident Tuition - Military:** This source of revenue includes degree credit tuition charged to nonresident active duty military personnel enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education who are eligible for military tuition assistance. Students must be eligible under G.S. 116-143.3 and should be charged the maximum available military tuition assistance per student credit hour not to exceed the established nonresident tuition and mandatory fee rates. This maximum charge should include the institution's Educational and Technology fee. The per credit hour portion of the military tuition rate that represents the Educational and Technology fee should be reported within source **15836**. The remainder should be recorded as nonresident Military Tuition.
- 15829 **Resident Tuition Waiver Children / Spouses of Emergency Personnel:** To account for university and community college tuition waivers authorized by G.S. 115B-2 for children/spouses of emergency personnel.
- 15830 **Extension Instruction Fee:** This source of revenue includes fees and registrations charged to recipients of the institution's extension instruction services for both Non-Credit instruction, and Non-State-Funded degree credit instruction. Its use is compatible only with purpose 103 Extension Instruction and purpose 108 Non-State-Funded For Degree Credit Instruction.
- 15831 **Application Fee:** This source of revenue includes fees charged to individuals submitting applications for admission as students at the institution. Its use is compatible only with activity 160 Student Services in academic budgets and with purpose 101 Instruction in health affairs budgets.
- 15832 **Athletic Fee:** This source of revenue includes fees charged to students for provision of intercollegiate athletic services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these Athletic Services. Its use is compatible only with purpose 207 Recreational Services.
- 15833 **Health Services Fee:** This source of revenue includes fees charged to students for provision of health and medical services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these Health Services. Its use is compatible only with purpose 204 Health Services.
- 15834 **Activity Fee:** This source of revenue includes fees charged to students for provision of certain nonacademic student services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these student services. Its use is compatible only with activities or purposes which provide the related services to students.
- 15835 **Indebtedness Fee:** This source of revenue includes fees charged to students for retirement and servicing of physical plant indebtedness at the coverage levels established in, and to meet the requirements of, the Board of Governors resolutions and documents authorizing the debt. Its use is compatible only with the purposes under activity 200 Student Auxiliaries.
- 15836 **Educational Technology Fee (DoIT):** This source of revenue includes fees charged to students for provision of specialized instructional supplies and services and for scientific and data processing equipment which are not directly related to specific courses. Its use is compatible only with Instruction purposes 101, 102 and 103 and with General Academic Support purpose 152.

Special Fees: This source of revenue includes special, incidental, and miscellaneous fees charged to students and not identified by sources 15810 through 15836. It includes fees for specific courses which require supplies, materials, or services not covered by fees of general applicability. Instructional supplies, materials and services which are not directly related to specific courses are provided by the Educational and Technology Fee (source 15836). It excludes tuition which is the subject of other revenue sources. Appropriate activity/purpose codes for some special fees are indicated below within parenthetical marks. Other special fees are compatible with the activity or purpose which provides the service or performs the function related to the charge. Such fees include course audit fees (101, 102, 103,105), credit-by-exam fees (101, 102, 103, 105), special academic examination and test fees (101, 102, 103, 105), and laboratory fees and charges (101, 102, 103). Also, it includes miscellaneous student service fees and charges for library usage (151), registrations (160), late registrations (160), special nonacademic examinations and tests (160), transcripts (160), identification cards (170), activity cards (170), diplomas (170), degrees (170), caps and gowns (170), graduation (170), commencement (170), and maintenance and operation of physical plant facilities and equipment when the fees are not authorized or required by borrowing agreements (180).

- 15837 **Special Fees -Transcript or Testing:** This financial resource is generated through providing credit-by-exam testing, special academic examination and testing and transcripts.

- 15838 **Special Fees - Auditing Fees:** This financial resource is generated from charges for auditing a course.
- 15839 **Special Fees - Re-admission:** This financial resource is generated by charging prior students for their re-admission to the University.
- 15840 **Campus Security Fee:** This source of revenue includes fees charged to students for funding campus police officers, investigators and hearing officers, Title IX and Clery Act compliance coordination and other security initiatives.
- 15842 **Educational Technology Fee (Academic Affairs):** This source of revenue includes fees charged to students for provision of specialized instructional supplies and services and for scientific and data processing equipment which are not directly related to specific courses. Its use is compatible only with Instruction purposes 101, 102 and 103 and with General Academic Support purpose 152.
- 15843 **Graduate Studies Orientation Fee:** This financial resource is generated by charging a fee for attending new graduate student orientation.
- 15844 **Miscellaneous - Special Fees:** This financial resource represents charges listed on the miscellaneous fee chart that have not been defined elsewhere.
- 15849 **Forfeited Tuition Deposit:** This source of revenue includes financial resources received from forfeitures of students' tuition deposits. Its use is compatible only with activity 230 Student Financial Aid.
- 15850 **Change in Receivable:** This source of revenue includes the amount of change in outstanding sources receivable during the fiscal reporting period. This classification is used in financial reports when the institution converts the amount of revenues earned on the accrual basis of sourcing to the amount of receipts on the cash basis.

Gifts: This source of revenue includes financial resources donated to the institution for unrestricted or restricted institutional purposes. Income from funds held in revocable trusts or distributed at the direction of the trustees of the trusts should be recorded here.

- 16200 **Noncapital Gifts - Donations:** To record a noncapital gift, contribution, or donation. This is a nonexchange transaction and is considered nonoperating revenue for proprietary accounting.
- 16202 **Noncapital Gifts - Bad Debt Offset:** This contra-revenue account will carry a debit balance and is used to record the uncollectible portion of the noncapital gifts and donations.
- 16203 **Capital Gifts and Donations:** To record a capital gift, contribution, or donation. This is a nonexchange transaction and is considered nonoperating revenue for proprietary accounting.
- 16205 **Additions to Permanent Endowments:** To account for a gift for which the donor requires that the principal of the gift shall remain intact in perpetuity; this is a permanently nonexpendable addition to net assets. This is a nonexchange transaction and is reported below nonoperating revenue for University accounting.
- 16206 **Additions to Term Endowments:** To account for a gift for which the donor stipulates that after a certain time period or event, the principal of the gift may be expended. This is a nonexchange transaction and is reported below nonoperating revenue for University accounting.
- 16261 Private Gift - Membership:
- 16265 **Restricted Gifts - Corporate Donors:** To account for a gift from a legally incorporated donee that is restricted for a specific purpose or for a time duration.
- 16266 **Restricted Gifts - Foundation**
- 16270 **Unrestricted Gifts - Private:** To account for gifts from private individuals that have neither time nor purpose restrictions.
- 16272 **Unrestricted Gifts - Dinner:**
- 16273 **Unrestricted Gifts - Fund Raiser:** To account for non-capital gifts generated directly through a fund raising event that have neither time nor purpose
- 17116 **Insurance Recovery:** To account for payments from an insurance company as either a full or partial recovery of a sustained and insured loss.
- 17117 **Rebates:** To record rebates that are not from procurement cards. Use account 17127 for rebates from procurement cards.
- 17118 **Trade & Cash Discounts:**
- 17121 **Settlements and Restitution:** This account is used to record funds received due to a lawsuit settlement or a restitution payment.
- 17127 **Procurement Card Rebates:** To record rebates from procurement cards only. Use account 17117 for rebates from other sources.
- 17211 **Proceeds - Revenue Bonds:** cash basis account for recording proceeds for debt issuances - **must be eliminated for accrual conversion**
- 17214 **Proceeds - Other Financing:** cash basis account for recording proceeds for debt issuances - **must be eliminated for accrual conversion**
- 17402 **Realized Gain on Investments - Nonoperating - Program Revenue:** This account is used to record the gain when the net proceeds from the sale of an investment are greater than the cost of the investment. Program Revenue: Investment earnings that are legally restricted for use in specific functions or programs.
- 17412 **Unrealized Gain on Investments - Nonoperating - Program Revenue:** Used to record the gain on investments when the fair market value is greater than the cost of an investment that has not been liquidated. Program Revenue: Investment earnings that are legally restricted for use in specific functions or programs.
- 17500 **Retirement Of Indebtedness:** This account is used during the Accrual period to eliminate principal payments made during the cash basis period. **Controller's Office Use Only. See Procedural Guidance**
- 17600 **Plant Fund Additions:** Utilized only during the accrual period to capitalize and eliminate capital expenditures. **Controller's Office use only. See Procedural Guidance**
- 17960 **Other Non Revenues:** This source includes non-revenue inflows of financial resources not identified by sources of revenue 10000 through 19999.
- 17980 International Student Fees and Expenses Payments:
- 17981 International Student Activities Payment:
- 17982 ISEP Stipends:
- 17983 **Miscellaneous Revenues:** Includes resources generated by the University from sources not specifically identified elsewhere. Utilized as a disbursement clearing account for various payments
- 17984 **NDSL Fund Additions:** This non-revenue financial resource accounts for additions to the Perkins loan fund balance.
- 17985 Loan Interest Income Cancelled:
- 17986 Loan Interest Income Assigned:
- 17987 Loan Interest Income Referred:
- 17988 Reimbursement For Loan Cancellation:
- 17989 Credit Balance Refunds:
- 17990 **Miscellaneous Income:** This account is for recording sources of revenue that cannot be better defined elsewhere in the operating ledger.
- 17991 **Bad Receivables Collected:** Includes financial resources generated by the collection or recovery of sources and notes receivable subsequent to write-off as uncollectable. It includes gross receivables without any reduction for collection expenses.
- 17994 **Returned Check Fee:** This financial resource is generated through a \$25 charge for returned checks.

18042 **State Health Plan - Reserve:**

18360 **Nonexpendable Refund:** This account is a contra-expense account to record reimbursements. A reimbursement arises when one fund (the reimbursed fund) pays the expenditures or expenses of another fund (the reimbursing fund) with the understanding that the reimbursing fund will at a later date make an appropriate payment to the reimbursed fund. When the reimbursed fund receives the payment, the receipt of funds is to be recorded in this account. This account is also used to record refunds of prior year expenditures or receipts.

Mandatory Transfers: This group of sources is used to record the movement of funds from the Unrestricted funds to other fund groups due to binding legal agreements with parties outside the University related to debt retirement (principal and/or interest) or agreements with agencies such as the federal government to match contributions to loan or other funds. These sources should not be used for transfers imposed among departments at the discretion of the University or its officials.

18575 **Mandatory Transfer From Unrestricted Funds (4110)**

18576 **Mandatory Transfer From Proprietary Funds (4120)**

18577 **Mandatory Transfer From Current Restricted Funds (4130)**

18578 **Mandatory Transfer From Loan Funds (4210)**

18579 **Mandatory Transfer From Endowment Funds (4220)**

18580 **Mandatory Transfer From Unexpended Plant Funds (4310)**

18581 **Mandatory Transfer From Debt Service (4320)**

Non-Mandatory Transfers: This group of sources is used to record the movement of resources between funds to be used for the objectives of the recipient fund. These sources should be used for the permanent movement of funds done at the discretion of the University or its officials.

18674 **Non-Mandatory Transfer From Capital Improvements:** To receipt funds resulting from a cash transfer in funds 480000 through 499999.

18675 **Non-Mandatory Transfer From Unrestricted Funds (4110):** To receipt funds resulting from a cash transfer in funds 200000 through 299999

18676 **Non-Mandatory Transfer From Proprietary Funds (4120):** To receipt funds resulting from a cash transfer in funds 300000 through 399999

18677 **Non-Mandatory Transfer From Current Restricted Funds (4130):** To receipt funds resulting from a cash transfer in funds 500000 through 699999

18678 **Non-Mandatory Transfer From Loan Funds (4210):** To receipt funds resulting from a cash transfer in funds 700000 through 700210

18679 **Non-Mandatory Transfer From Endowment Funds (4220):** To receipt funds resulting from a cash transfer in funds 750000 through 754999

18680 **Non-Mandatory Transfer From Unexpended Plant Funds (4310):** To receipt funds resulting from a cash transfer in funds 840000 through 879999

18681 **Non-Mandatory Transfer From Debt Service Funds (4320):** To receipt funds resulting from a cash transfer in funds 200000 through 299999

18700 **Other Inter-Institutional Transfer:** This source of financial resources is generated from transfers among the University and its affiliated entities that cannot be better described elsewhere in the Chart of Accounts.

18710 **Transfer From Other University:** This source of financial resources is generated from transfers from another University in the UNC system.

18720 **Transfer From State Agency:** This source of financial resources is generated from transfers from a state agency.

University Carryforward Components:

18910 **Retained Appropriation Budget Flexibility:** This subsidiary object is used only with the carry-forward of prior year's appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer is authorized by the UNC Fiscal sourceability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This revenue object is compatible with Purpose 252 only.

18920 **Deferred Obligations - Receipts:** This subsidiary object is used only with the carry-forward of prior year's appropriations for deferred obligations as authorized by the Office of State Budget and Management.

18930 **Energy Conservation Savings:** pursuant to G.S. 116-30.3B.(a), sixty percent (60%) of the energy savings realized shall be utilized for energy conservation measures by that institution. The use of funds under this section shall be limited to onetime capital and operating expenditures that will not impose additional financial obligations on the State. This account is compatible with Purpose 180 only.

Other

19120 **Salary Reimbursement - Dual Employment:** This minor source of revenue includes receipts of salary reimbursements from other state agencies for employees' services rendered to other state agencies. It is used only with reimbursements subject to the State policy on dual employment, and represents a recovery of expenditures for salaries, wages, and staff benefits for employees and teachers on loan.

99100 **State Appropriations:** This major source of financial resources represents the authorized funding from the State of North Carolina for general operations.