

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

Indicates New Object Codes

Indicates Revised Object Codes

**0100 Tuition and Fees Revenues** (Tuition and Fees Rev)

This major source of revenue includes degree credit tuition charged to students enrolled in courses or academic programs during regular terms, summer 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 accounts, waivers or remissions of tuition. The components of this account are measured by the accrual method, rather than the cash method, of accounting. The write-off of uncollectible amounts of tuition and fees must be charged to major object of expenditure 8700 Receivables Written-Off and not to this major source of revenue or any its constituent accounts. The recovery of previously written-off amounts of tuition and fees must be credited to minor source of revenue 0710 Bad Receivables Collected and not to this account or any of its constituent accounts. For cash basis reporting, regular term degree credit tuition and tuition waivers are compatible only with activity 990 Multiactivity and 107 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. (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 account (i.e., objects 0130 through 0190) are compatible only with the activity or purpose which provides the service or performs the function related to the revenue.

**011x Resident Tuition, Net of Waivers** (Net Resident Tuition)

This minor source of revenue includes degree credit tuition charged to North Carolina resident students enrolled in courses or academic programs of the institution during regular terms, summer sessions or through off-campus distance education. It includes, as a contra amount, waivers or remissions of tuition applicable to resident students.

**0111 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

30, 2002

**WESTERN CAROLINA UNIVERSITY**

**CLASSIFICATION OF REVENUES**

**REVISED**

**September**

**Page 2**

established pursuant thereto.

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

REVISED

September

Page 3

**0112 Resident Staff Tuition Waivers (Res Staff Tui Wav)**

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 classified as Other Current Services – expenditure object 3900 – and reflected in the functional area where the employees worked.)

**0113 Resident Older Citizen Tuition Waivers (Res Old Cit Tui Wav)**

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 and summer sessions after such persons have attained the age of sixty-five, as authorized by North Carolina General Statutes 115B-2 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards – expenditure object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

**0114 Resident Survivor Tuition Waiver****0116 Resident Tuition Surcharge (Res Tuition Surchg)**

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. (Refer to Chart of Accounts Memorandum #54 and Administrative Memorandum #348 for additional information.)

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

**012x Nonresident Tuition, Net of Waivers (Net Nonres Tuition)**

This minor 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. It includes, as a contra amount, waivers or remissions of tuition provided to nonresident students.

**0121 Nonresident 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.

**0122 Nonresident Special Talent Tuition Waivers (Nonres Spec Tal Wav)**

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 object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

**0123 Nonresident Graduate Assistants Tuition Waivers (Nonres Grad Asst Wav)**

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 who 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 object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

**0124 Nonresident Staff Tuition Waivers (Nonres Staff Tui Wav)**

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.)

**0125 Nonresident Military Tuition Waivers (Nonres Mil Tui Wav)**

This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident members of the armed services (and their dependents) incident to their serving on active military duty while enrolled in The University and abiding in North Carolina. This waiver is authorized by North Carolina General Statute 116-143.3 and is administered according to applicable University policies and procedures. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards – and reflected in Purpose 230 – Student Financial Aid)

**0126 Nonresident Tuition Surcharge (Nonres Tuition Surchg)**

This subsidiary source of revenue includes the special tuition surcharge imposed on nonresident 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. (Refer to Chart of Accounts Memorandum #54 and Administrative Memorandum #348 for additional information.)

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

**0127 North Carolina Teachers Tuition Waivers (NC Teacher Tuit Waiv)**

This subsidiary source contra revenue includes waivers or remissions of the difference between regular in-state tuition and out-of-state tuition charged to North Carolina teachers who are taking courses relevant to teacher certification or to professional development as a teacher. This waiver is authorized by North Carolina General Statute 116-143.5 and is administered according to applicable University policies and procedures. (Refer to Administrative Memorandum #375 for additional information.)

**0130 Extension Noncredit Instruction Fees (Extension Instr Fee)**

This minor source of revenue includes non-tuition fees and non-credit registrations charged to recipients of the institution's extension instruction services. Its use is compatible only with purpose 103 Extension Instruction.

**0140 Application Fees**

This minor 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.

**0150 Athletic Fees**

This minor 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.

**0160 Health Service Fees**

This minor 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.

**0170 Student Activities Fees (Activity Fees)**

This minor 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. Compatible activity or purpose codes and titles for some activity fees are:

202 Campus Center:

Campus center fees

160 Student Services and 207 Recreational Services:

Intramural athletics fees

Student organization fees

Student newspaper fees

Student yearbook fees

**0171 Conference Activity Fee****0180 Indebtedness Fees**

This minor 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.

**0185 Education And Technology Fee (Educ & Tech Fee)**

This minor 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.

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

**0190 Special Fees**

This minor source of revenue includes special, incidental, and miscellaneous fees charged to students and not identified by minor sources 0130 through 0185. 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 (object 0185). It excludes tuition which is the subject of other revenue accounts. Appropriate activity/purpose codes for some special fees are indicated 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).

**0191 Graduation Fee**

**0195 Tuition & Fees – Bad Debt Offset**                      **For Controller’s Office Use Only**

**0196 Tuition & Fees – Scholarship Allowance**                      **For Controller’s Office Use Only**

**02xx Governmental, Private, and Endowment Revenues (Gov, Pri & Endow Rev)**

This major source of revenue includes financial resources provided by branches, departments, agencies, offices and other entities of state, federal, and local governments, from individuals and nongovernmental organizations, and from endowment and similar funds.

**0210 State Appropriations**

This minor source of revenue includes financial resources provided through legislative actions of the North Carolina General Assembly. It excludes revenue provided by state government contracts and grants.

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

**022X State Contracts and Grants**

This minor source of revenue includes financial resources provided by departments, agencies, and other entities of state governments as direct and indirect costs of contracts and grants.

**0221 State Research Grants**

To account for research grants and any other similar grants or contracts awarded by another North Carolina state agency that are **exchange or exchange-like** transactions. This is considered operating revenue for proprietary accounting. (NCAS 4328AA)

**0222 State Overhead Receipts**

To account for revenues received from another North Carolina state agency 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. (NCAS 437300)

**0223 State Grants**

To account for revenue received from grants awarded by another North Carolina state agency that are **nonexchange** transactions. This is considered nonoperating revenue for proprietary accounting. (NCAS 4325AA)

**0225 State Capital Grants**

To account for **nonexchange** North Carolina state grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets **owned by the agency** 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 University. (NCAS 432EAA)

**0226 State Aid – Bond Proceeds**

To convert the budgetary bond transactions in the capital projects budget codes to

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

GAAP basis. (NCAS 432994)

**0227 Out-of-State Research Grants**

To account for research or similar grants or contracts awarded by a governmental unit outside the state of NC that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. (NCAS 432CAA)

**0228 Out-of-State Grants**

To account for grants awarded by a governmental unit outside the state of NC, that are **nonexchange** transactions. This is considered nonoperating revenue for proprietary accounting. (NCAS 4326AA)

**0229 Out-of-State Capital Grants**

To account for **nonexchange** out-of-state grants that are restricted for capital purposes only – 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 University. (NCAS 432LAA)

**0230 Federal Appropriations (Fed Appropriation)**

This minor 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. (NCAS 432997)

**024X Federal Contracts and Grants**

This minor source of revenue includes financial resources provided by departments, agencies, and other entities of the federal government as direct and indirect costs of contracts and grants.

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

**0241 Federal Research Grants**

To account for research grants and any other similar grants or contracts awarded by a federal agency that are **exchange or exchange-like** transactions. This is considered operating revenue for proprietary accounting. Pell, SEOG, and College Work Study grants are recorded in this object code due to the UNC system electing to reflect these nonexchange transactions as operating revenues. (NCAS 4327AA)

**0242 Federal Overhead Receipts**

To account for revenues provided by departments, agencies and other entities of the federal government as reimbursement 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. (NCAS 437300)

**0243 Federal Administrative Cost Allowances**

To account for revenues 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. The use of this revenue account is compatible only with activity 160 Student Services. (NCAS 437300)

**0246 Federal Grants**

To account for grants awarded by a federal agency that are **nonexchange** transactions. This is considered nonoperating revenue for proprietary accounting. (NCAS 4321AA)

**0249 Federal Capital Grants**

To account for **nonexchange** federal grants that are restricted for capital purposes only – to purchase construct, or renovate capital assets **owned by the agency** and associated with a specific program. This is considered other revenue shown below nonoperating revenue for proprietary accounting. Exclude grants that may be used

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

for either operating or capital purposes at the discretion of the agency. (NCAS 432DAA)

**025X Local Government Contracts and Grants (Local Govt Contr & G)**

This minor source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as direct and indirect costs of contracts and grants.

**0251 Local Government Funds**

To account for grants or other funds received from cities, towns, or other local governments that are **nonexchange** transactions. This is considered **nonoperating** revenue for proprietary accounting. (NCAS 4323AA)

**0252 Local Government Overhead Receipts**

To account for revenues provided by departments, agencies, and other entities of local governments as reimbursement 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. (NCAS 437300)

**0253 Local Government Research Grants**

To account for research grants and other contracts and grants from cities, towns, and other local governments that are **exchange or exchange-like** transactions. This is considered operating revenue for proprietary accounting. (NCAS 432HAA)

**0254 County Funds**

To account for grants or other funds received from a county government that are **nonexchange** transactions. This is considered nonoperating revenue for proprietary accounting. (NCAS 4322AA)

**0255 County Overhead Receipts**

To account for revenues provided by departments, agencies, and other entities of

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

county governments as reimbursement 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. (NCAS 437300)

**0256 County Research Grants**

To account for research grants and other contracts and grants from county governments that are **exchange or exchange-like** transactions. This is considered operating revenue for proprietary accounting. (NCAS 432FAA)

**0258 County Capital Grants**

To account for county appropriations that are restricted for capital purposes only – to purchase, construct, or renovate capital assets **owned by the agency** and associated with a specific program. This is a **nonexchange** transaction and 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. (NCAS 432GAA)

**0259 Local Capital Grants**

To account for city, town, or other local **nonexchange** grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets **owned by the agency** 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. (NCAS 432JAA)

**0260 Noncapital Gifts & Donations - Cash**

To record a noncapital gift, contribution, or donation of cash. This is a nonexchange transaction and is considered nonoperating revenue for proprietary accounting. (NCAS 436200)

**0261 Noncapital Gifts & Donations - Noncash**

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

To record a noncash noncapital gift, contribution, or donation. This is a nonexchange transaction and is considered nonoperating revenue for proprietary accounting. (NCAS 436200)

**0263 Noncapital Gifts – Bad Debt Offset**

This account will carry a debit balance and is used to record the uncollectible portion of the noncapital gifts and donations. (NCAS 436202)

**0265 Catathon Contributions****0267 Permanent Endowment - Noncash**

To account for a noncash 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 proprietary accounting. (NCAS 436205)

**0268 Term Endowment – Noncash**

To account for a noncash 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 proprietary accounting. (NCAS 436206)

**0271 Capital Gifts & Donations - Cash**

To account for a donation restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the agency and associated with a specific program. This is a nonexchange transaction and is reported with capital grants below nonoperating revenue for proprietary accounting. For donations that may be used for either operating or capital purposes at the discretion of the agency, record as noncapital gifts & donations. (NCAS 436203)

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

**0272 Capital Gifts – Non Cash**

To record a gift of a capital asset such as land, a building, equipment, etc. This is a nonexchange transaction and is reported with capital grants below nonoperating revenue for proprietary accounting.

**0273 Permanent Endowments- Cash**

To account for a cash 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 proprietary accounting. (NCAS 436205)

**0274 Term Endowments - Cash**

To account for a cash 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 proprietary accounting. (NCAS 436206)

**0275 Capital Gifts Bad Debt Offset**

This account will carry a debit balance and is used to record the uncollectible portion of the capital gifts and donations. (NCAS 436204)

**0278 WCU Athletics****0279 WCU Development Foundation****028X Private/Nongovernmental Grants and Contracts**

Private/nongovernmental grants and contracts include grants from individuals, foreign governments, and organizations that are not governments. They may be exchange or nonexchange transactions.

**0281 Private Research Grants**

To account for nongovernmental (including grants from individuals, foreign

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

governments, and organizations that are not governments) **related** to research or similar grants or contracts that are **exchange or exchange-like** transactions. This is considered operating revenue for proprietary accounting. (NCAS 432BAA)

**0282 Private Overhead Receipts**

To account for revenues provided by non-governmental contracts and grants as reimbursement of institutional indirect costs allocated to non-governmental contracts and grants. Institutional uses of resources are not restricted by awarding entities. (NCAS 437300)

**0285 Private Grants (related to instruction or public service)**

To account for nongovernmental (including grants from individuals, foreign governments, and organizations that are not governments) that are **nonexchange** transactions. Universities use this account to reflect nongovernmental grants and contracts **related** to instruction or public service. This is considered nonoperating revenue for proprietary accounting. (NCAS 4324AA)

**0287 Private Grants (NOT related to instruction or public service)**

To reflect nongovernmental (including grants from individuals, foreign governments, and organizations that are not governments) grants and contracts **not** related to instruction or public service that are **nonexchange** transactions. This is considered nonoperating revenue for proprietary accounting. (NCAS 432995)

**0289 Private Capital Grants**

To account for **nonexchange** private/nongovernmental (including grants from individuals, foreign governments, and organizations that are not governments) grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets **owned by the agency** 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 University. (NCAS 432KAA)

**0290 Endowment Income**

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

To account for revenues provided for the institution's current operations by endowment funds. The use of endowment funds must be in accordance with guidelines provided by the governing board of trustees of the endowment. (NCAS 433300)

**03xx Supporting Services Revenues (Support Service Rev)**

This major source of revenue includes financial resources generated by sales of merchandise and rendering of services not identified elsewhere. It is not associated with auxiliary enterprises, independent operations, and medical and veterinary services. (See major sources of revenue 0400 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations and 0600 Medical and Veterinary Services Revenues.)

**0310 Electronic Data Processing Service Revenues (EDP Serv Rev)**

This minor source of revenue includes financial resources received from users of electronic data processing services. Its use is compatible only with purpose 152 General Academic Support and activity 170 Institutional Support.

**0320 Physical Plant Service Revenues (Physical Plant Rev)**

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

**0330 Service and Repair Shop Revenues (Serv Shop Rev)**

This minor source of revenue includes financial resources received from users of services provided by service and repair shops. Its use is compatible only with activity 180 Physical Plant Operations.

**0340 Telephone Service Revenues (Telephone Serv Rev)**

This minor 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 activity 170 Institutional Support.

**0350 Utility Service Revenues (Utility Serv Rev)**

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

This minor 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.

**0390 Other Supporting Services Revenues (Other Supporting Rev)**

This minor source of revenue includes financial resources received from sales of merchandise and rendering of services, excluding revenues identified by minor sources 0310 through 0350. 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.

**0391 Miller Anagogy Test** **CAP Center Only**

**0392 Institutional SAT** **CAP Center Only**

**0394 Reserve for Operations** **Gifts Program**

**0395 Administrative Copying – Chancellor**

**04xx 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 accounts and which are indicated as compatible with auxiliary operations. Such revenue accounts include 0150 Athletic Fees, 0160 Health Service Fees, 0170 Activity Fees, 0180 Indebtedness fees, 0710 Bad Receivables Collected, and 0720 Investment Income.

**0401 Motor Pool Revenue** **Motor Pool Only**

**0402 Central Store Rev** **Central Store Only**

**0404 Printing Ser Rev** **Print Shop Only**

30, 2002

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

0405	Rental Property Rev	
0406	Vehicle Registration	<u>University Police Only</u>
0407	Traffic Fines	<u>University Police Only</u>
0408	Student Store Rev	<u>Book &amp; Supply Store Only</u>
0409	CatCash Sales	<u>CatCard Office Only</u>
0410	Administrative Rev	
0412	Book Rental Fees	
0413	Electric System Rev	<u>Utility Dept Only</u>
0415	Water System Rev	<u>Utility Dept Only</u>
0416	Sewer System Rev	<u>Utility Dept Only</u>
0420	Campus Center Rev	<u>University Center Only</u>
0430	Food Service Rev	<u>Food Service Only</u>
0431	Vending	<u>Vending Only</u>
0432	Concessions	<u>Concessions Only</u>
0434	Conference Food Sales	<u>Food Service Only</u>
0435	Catering Food Sales	<u>Food Service Only</u>
0440	Health Services Payroll Deduction	<u>Health Services Only</u>
0441	Health Services-Fee for Svcs	<u>Health Services Only</u>
0442	Health Services Pharmacy Charges	<u>Health Services Only</u>

30, 2002

WESTERN CAROLINA UNIVERSITY

CLASSIFICATION OF REVENUES

REVISED

September

Page 20

<b>0443</b>	<b>Health Services Women's Clinic Charges</b>	<b><u>Health Services Only</u></b>
<b>0444</b>	<b>Health Services Lab Charges</b>	<b><u>Health Services Only</u></b>
<b>0445</b>	<b>Recreational Rev</b>	
<b>0450</b>	<b>Housing Service Revenue</b>	
<b>0455</b>	<b>Long Distance Student Commission</b>	
<b>0460</b>	<b>Laundry Service Rev</b>	<b><u>Washer Dryer Only</u></b>
<b>0461</b>	<b>Soap Revenue</b>	<b><u>Washer Dryer Only</u></b>
<b>0470</b>	<b>Football Guarantees</b>	<b><u>Athletics Only</u></b>
<b>0471</b>	<b>Football Season Tickets</b>	<b><u>Athletics Only</u></b>
<b>0472</b>	<b>Football Advance</b>	<b><u>Athletics Only</u></b>
<b>0473</b>	<b>Football Game Day</b>	<b><u>Athletics Only</u></b>
<b>0474</b>	<b>Football Chancellor</b>	<b><u>Athletics Only</u></b>
<b>0475</b>	<b>Baseball Game Guarantees</b>	<b><u>Athletics Only</u></b>
<b>0476</b>	<b>Baseball Season Tickets</b>	<b><u>Athletics Only</u></b>
<b>0477</b>	<b>Baseball Game Day</b>	<b><u>Athletics Only</u></b>
<b>0478</b>	<b>Volleyball Guarantees</b>	<b><u>Athletics Only</u></b>
<b>0479</b>	<b>Volleyball Discovery</b>	<b><u>Athletics Only</u></b>
<b>0480</b>	<b>Volleyball Game Day</b>	<b><u>Athletics Only</u></b>
<b>0481</b>	<b>Women's Basketball Guarantee</b>	<b><u>Athletics Only</u></b>

30, 2002

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

0482	Women's Basketball Season Tickets	<u>Athletics Only</u>
0483	Women's Basketball Game Day	<u>Athletics Only</u>
0484	Basketball Guarantees	<u>Athletics Only</u>
0485	Basketball Season Tickets	<u>Athletics Only</u>
0486	Basketball Advance	<u>Athletics Only</u>
0487	Basketball Game Day	<u>Athletics Only</u>
0488	Basketball Chancellor	<u>Athletics Only</u>
0489	Basketball Tournament	<u>Athletics Only</u>
0490	Sports Information Prog. Sales	<u>Athletics Only</u>
0495	Sale of Publications	
0496	Gate/Admission Fee	
0498	Other Auxiliary Sales and Services	
0499	Other Sales of Goods	

**0500 through 0599 Non-uniform Usage**

This major source of revenue is reserved for use as authorized by the University of North Carolina General Administration and is not currently assigned a uniform title and definition in the **Chart of Accounts**. These accounts, including the minor and subsidiary sources, are available for nonuniform usage by individual institutions of The University. This major source of revenue and its account components should not appear on external financial reports and statements.

**07xx Other Revenue**

This major source of revenue includes financial resources received by the institution and not

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

identified elsewhere in the **Chart of Accounts**.

**0705 Insurance Recoveries (Non-operating)****0706 Damage Recoveries****0707 Other Licenses/Fees/Permits**

To record revenues from licenses, fees, and permits including entry fees, vendor fees, miscellaneous resale electric charges, customer surcharges, etc.

**0708 Processing/ Administrative Fee**

To record revenues from fees charged for late return of Health Services supplies, rental books and other similar fees.

**0709 Rebates****0710 Bad Receivables Collected (Bad Rec Collected)**

This minor source of revenue includes financial resources received from the collection or recovery of accounts and notes receivable subsequent to write-off as uncollectible. It includes gross recoveries without any reduction for collection expenses; collection expenses are charged to 1990 Other Contracted Services. In an academic budget this minor source of revenue is compatible only with activity 170 Institutional Support. In auxiliaries and independent operations this account is compatible only with purposes associated with related write-offs.

**0721 Interest/Dividend Income on Investments – Non-operating - Program Revenue**

To record non-operating interest and dividend income received by proprietary funds.

**0727 STIF Interest Income – Non-operating – Program Revenue**

Used by proprietary funds to record non-operating monthly interest earned on funds invested in the Short Term Investment Fund.

**0730 Rental of Real Property (Rent & Lease Income)**

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

This minor source of revenue includes rental and lease income and excludes such earnings realized in minor sources 0731 (Rental of Equipment) and 0732 (Rental of Parking Lot), in major source 0400 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations, in minor source 0390 Other Supporting Services Revenues, and in minor source 072X Investment Income.

**0731 Rental of Equipment****0732 Rental of Parking Lot****0735 Sale of Land****0737 Interest Earnings on Loans – Program Revenue**

To record interest earnings that are used within the loan program Student Loans Only

**0739 Construction Period Interest****0740 Sale of Surplus Property – Non-operating**

To record revenues received by proprietary funds from sales of disposed surplus properties.

**0750 Forfeited Tuition Deposits (Forfeit Tui Deposits)**

This minor source of revenue includes financial resources received from forfeitures of students' tuition deposits. Its use is compatible only with activity 230 Student Financial Aid.

**0761 Commissions****0762 Sponsorships****0763 Late Fees-AR and NR**

To record fees charged due to late payment on accounts and notes receivable accounts.

**0765 Returned Check Fees**

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

REVISED

September

Page 24

To record the \$25 fee charged for checks returned to the University unpaid.

**0766 Electronic & Digital Transaction Fees**

To record the fee the University charges to cover the costs of permitting a person to complete a transaction through the World Wide Web or other means of electronic access.

**0768 Other Miscellaneous Revenues – Non-operating – Program**

To record non-operating miscellaneous revenues of proprietary funds from sources not classified elsewhere.

**0771 Registration Fees**

To record revenue collected from participants to attend workshops, seminars, conferences, and like meetings, used to defray the costs of speakers, course materials, building use, breaks and lunches.

**0772 Membership Dues**

**0788 Accrued Late Charges – Cancellations** Student Loans Only

**0789 HHS Write-Off-Penalty** Student Loans Only

**0790 Miscellaneous Income**

This minor source of revenue includes financial resources received from sources not identified elsewhere. **Invalid effective 7/1/02 – Must use more specific revenue object code or 0768 (Other Misc Revenues-Non-operating) for revenues not identified elsewhere.**

**0791 Southern Conf. Rev** Controller's Office Only

**0792 Interest Assigned** Student Loans Only

**0793 Interest Write Off** Student Loans Only

**0794 Reimb Amt Can 7-72a** Student Loans Only

30, 2002

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

**0795 Fines and Penalties**

To record parking and library fines.

<b>0796 Int Cancelled 10%</b>	<b><u>Student Loans Only</u></b>
<b>0797 Int Cancelled 15%</b>	<b><u>Student Loans Only</u></b>
<b>0798 Int Cancelled 20%</b>	<b><u>Student Loans Only</u></b>
<b>0799 Int Cancelled-Death</b>	<b><u>Student Loans Only</u></b>

**0800 Transfers-In**

This major source of revenue includes transmissions-in of financial resources concurrently recognized as transmissions-out in major objects of expenditure numbered 8100, 8200, and 8400. It includes both intrainstitutional and interinstitutional transfers-in.

**0810 Transfers of Overhead Receipts for General Institutional Support (Tfr Oh Rec Gen Supp)**

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget, purpose 180 Physical Plant Operations, from an overhead receipts budget for general institutional support. Normally the rate of transfer is legislatively prescribed, and applicable to gross overhead receipts, earned from sources outside the institution on contracts and grants. This account is used only with intrainstitutional transactions. Also, these transfers are identified concurrently as transfers-out in activity 990 Multiactivity and minor object of expenditure 8110 Overhead Transfer-General Institutional Support.

**0820 Transfers of Overhead Receipts for Continuing Obligations (Tfr OH Rec Contg Obi)**

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget from an overhead receipts budget for continuing obligations of the institution. This account is used only with intrainstitutional transactions. Such transfers are identified concurrently as transfers-out in activity 990 Multiactivity and minor object of expenditure 8120 Overhead Transfers-Continuing

30, 2002

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

Obligations.

**0830 Transfers of Overhead Receipts for Nonrecurring Obligations (Tfr OH Rec Nonrec Ob)**

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an institution's budget from the same institution's overhead receipts budget for nonrecurring obligations. This account is used only with intrainstitutional transactions. These transfers are identified concurrently as transfers-out in activity 990 Multiactivity and minor object of expenditure 8130 Overhead Transfers -Non-Recurring Obligations.

**0835 Endowment Transfers****0840 Other Intratransfers**

This minor source of revenue is used with transmissions-in of financial resources for purposes not identified in minor sources of revenue 0810, through 0830. This minor source is not used with transfers of overhead receipts and includes only intrainstitutional transactions. These transfers are identified concurrently as transfers-out in minor object of expenditure 8401 through 8499. Also, this account is used with institutional receipts excluding state appropriations) approved for carry-forward in operating budgets.

**0841 Intra-Mandatory Tfr (Cont. Office Only)****0842 Transfer from Perkins****0843 Transfer from Auxiliaries****0844 Transfer from CI to CI****0845 Transfer from Housing Services (CI Only)****0846 Transfer from Food Services (CI Only)****0847 Transfer within same GASB – Do Not Use effective 7/1/002. Use 0840.****0848 Transfer From Debt Service**

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

**0849 Transfer From CI Funds****0850 Transfers of Overhead Receipts for General Administration (Tfr OH Rec Gen Admin)**

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to the overhead receipts budget, activity 990 Multiactivity, of The University of North Carolina General Administration from other University of North Carolina institutions' overhead receipts budget. The current rate of this interinstitutional transfer is five percent of gross overhead receipts earned by transferor institutions. These transfers are identified concurrently as transfers-out in the disbursing institution's overhead receipts budget, activity 990 Multiactivity, minor object of expenditure 8210 Overhead Transfers to General Administration.

**0860 Nonrecurring Interinstitutional Transfers of Overhead Receipts (Tfr OH Nonrec Inter)**

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to a University institution's budget for nonrecurring obligations from another University institution's overhead receipts budget. It is used only with interinstitutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's overhead receipts budget, activity 990 Multiactivity and minor object of expenditure 8220 Non-Recurring Interinstitutional Transfers.

**0861 Transfer in 49389****0862 Transfer in 49429****0863 Transfer in 49529****0864 Transfer in 49629****0865 Transfer in 49729****0866 Transfer in 49829****0867 Transfer in 49929****0868 Transfer in 40029****0869 Transfer in Bond 2000****0870 Continuing Interinstitutional Transfers of Overhead Receipts (Tfr OH Contg Inter)**

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget of a University of North Carolina institution from the overhead receipts budget of another University of North Carolina institution for continuing obligations of the receiving institution. It is used only with inter-

## WESTERN CAROLINA UNIVERSITY

30, 2002

## CLASSIFICATION OF REVENUES

institutional transactions. These transfers are identified as transfers-out in the disbursing institution's overhead receipts budget under activity 990 Multiactivity and minor object of expenditure 8230 Continuing Interinstitutional Transfers.

**0880 Transfer OH NC Govt. Cost****0890 Other Intertransfers**

This minor source of revenue is used with transmissions-in of financial resources transferred to one institution from another institution for purposes not identified in minor sources of revenue numbered 0850 through 0870. This minor source is not used with the transfers of overhead receipts and includes only interinstitutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's minor object of expenditure 8290 Other Inter-Transfers.

**0900 Non-Revenues**

This major source of revenue includes receipts of financial resources which technically are not revenues but require classification in order to insure accountability of all assets and receipts.

**0910 Salary Reimbursement**

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.

**0920 Retained Appropriations (Retain Appropriation)**

This minor source of revenue accommodates the institution's retention of unexpended prior year's state appropriations. These carry-forwards are identified as expenditures (expenditure object 8190) in the prior year. In addition, these transfers should be reclassified as Cash Carried Forward during the current year's 13<sup>th</sup> month accrual cycle.

**0921 Retained Appropriations-Budget Flexibility (Ret Appr Bud Flex) (Cont. Office Only)**

This subsidiary object is used only with the carry-forward of prior year's

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer is authorized by the UNC Fiscal Accountability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This revenue object is compatible with Purpose 252 only. Refer to Chart of Accounts Memorandum #45 for additional information.

**0922 Retained Appropriations – Deferred Obligations (Ret Appr Def Oblig) (Cont. Office Only)**

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.

**0940 Change in Receivables (Receivable Change)**

This minor source of revenue includes the institution's change in the amount of accounts receivable outstanding during the fiscal reporting period. This account is used in financial reports only when the institution converts the amount of revenues earned on the accrual basis of accounting to the amount of receipts on the cash basis.

**0950 Change in Fund Balance (Fund Balance Change)**

This minor source of revenue includes the amount of change in fund balance during the fiscal reporting period. This classification is used in state budgets which report fund balances and changes therein.

**0952 Additional Plant Facility (Add Plant Facility) (Cont. Office Only)**

**0960 Non-expendable Refunds**

This minor source of revenue includes refunds of expenditures which remain unbudgeted, unspent, and revert to the General Fund of the State of North Carolina at the end of the fiscal year.

**0970 Extraordinary Gain**

To record an extraordinary gain. Losses are recorded in object code 8940 – Extraordinary Loss. Extraordinary items are transactions or other events that are **both** unusual in nature

## WESTERN CAROLINA UNIVERSITY

## CLASSIFICATION OF REVENUES

and infrequent in occurrence.

**0971 Special Items Gain**

To record significant transactions or other events within the control of management that are **either** unusual in nature or infrequent in occurrence (GASB 34 Par. 56). Use object code 8944 for Special Items – Loss.

**0972 Gain on Sale of Property and Equipment**

This account is used by proprietary funds only to record the gain on sales of property or equipment. Losses are recorded to object code 8910- Loss on Sale of Property & Equipment.

**0996 Realized Gain on Sale of Investments – Non-operating - Program Revenue**

Used by proprietary funds to record non-operating gains when the net proceeds from the sale of an investment are greater than the cost of the investment.

**0998 Unrealized Gain on Investments – Non-operating – Program Revenue**

Used by proprietary funds to record non-operating unrealized gains when the fair market value of an investment is greater than the cost of the investment .

**0999 State Health Plan – Reserve Operating Transfer**