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501110	<p>RESIDENT TUITION This account includes tuition charged to North Carolina resident students enrolled in courses or academic programs during regular and summer terms and sessions.</p>
501120	<p>RESIDENT STAFF TUITION WAIVERS This account 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.</p>
501130	<p>RESIDENT OLDER CITIZEN TUITION WAIVERS This account includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular and summer terms and sessions after such persons have attained the age of sixty-five.</p>
501160	<p>RESIDENT TUITION SURCHARGE This account includes the special tuition surcharge imposed on resident undergraduate students who do not earn a first baccalaureate degree four-year program within 140 hours; or who do not earn a first baccalaureate degree in a Board of Governors' 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.</p>
501210	<p>NONRESIDENT TUITION This account includes tuition charged to nonresident students enrolled in courses or academic programs during the regular and summer terms and sessions.</p>
501220	<p>NONRESIDENT SPECIAL TALENT TUITION WAIVERS This account includes waivers or remissions of tuition charged to nonresident undergraduate students enrolled in courses of academic programs during regular terms and sessions when such persons are solicited for special talents which are utilized or developed by the</p>

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	institution.
501230	<p>NONRESIDENT GRADUATE ASSISTANTS TUITION WAIVERS</p> <p>This account includes waivers or remissions of tuition charged to nonresident graduate students enrolled in courses or academic programs during regular and summer terms or 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.</p>
501240	<p>NONRESIDENT STAFF TUITION WAIVERS</p> <p>This account includes waivers or remissions of tuition charged to nonresident students enrolled in courses or academic programs during regular and summer terms and sessions while such persons are full-time faculty or staff employees of the institution.</p>
501250	<p>NONRESIDENT MILITARY TUITION WAIVERS</p> <p>This account includes waivers or remissions of tuition charged to nonresident members of the armed forces (and their dependents) incident to their serving on active military duty while enrolled in the university and abiding in North Carolina.</p>
501260	<p>NONRESIDENT TUITION SURCHARGE</p> <p>This account 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 Board of Governors' 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.</p>
501300	<p>EXTENSION INSTRUCTION FEES</p> <p>This account includes registration and tuition fees charged to recipients of the institution's extension instruction services and is only compatible with Purpose Code 103 – Extension Instruction.</p>

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501400	APPLICATION FEES This account includes fees charged to individuals' submitted applications for admission as students to the institution and is only compatible with Purpose Code 160 – Student Services.
501410	SUMMER SCHOOL APPLICATION FEES This account includes fees charged to individuals' submitted applications for admission as students to the institution's summer school program and is only compatible with Purpose Code 160 – Student Services.
501600	HEALTH SERVICE FEES This account includes fees charged to students for provision of health and medical services and is only compatible with Purpose Code 304 Student Health.
501700	STUDENT ACTIVITY FEES This account includes fees charged to students for provision by the institution of certain nonacademic services. It includes the orientation fees charged to incoming first-year college students. It is only compatible with the Student Activities fund in Institutional Trust Funds.
501800	INDEBTEDNESS FEES This account 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' resolution and documents authorizing the debt. This account is only compatible with purposes under the general activity 300-Student Auxiliaries.
501850	EDUCATIONAL AND TECHNOLOGY FEES This account includes fees charged to students for provision of specialized instructional supplies and services for scientific and data processing equipment with are not related to specific courses. This account includes high school textbook rental fees. Its use is compatible only with Instruction Purposes 101, 102 and 103, and with General Academic Support Purpose 152.

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501900	<p>SPECIAL FEES This account includes special, incidental, and miscellaneous fees charged to students not identified by accounts 501300 through 501850 and 501910 through 501990. It includes fees for specific courses that require supplies, materials, or services not covered by fees of general applicability. Instructional supplies that are not related to specific courses are provided by the Educational and Technology Fee (Account 501850). Other special fees include course-audit fees, special academic examination fees, lab fees, and charges. It also includes miscellaneous student service fees and charges for library usage, registration fees, ID card fees, and parking decal fees.</p>
501910	<p>TRANSCRIPT FEES This account includes fees charged for transcripts. Its use is compatible only with Purpose Code 160 – Student Services.</p>
501940	<p>GRADUATE FEES This account includes fees charged to high school or college seniors for expenditures relating to the purchase of diplomas and other charges incurred for graduation.</p>
501980	<p>LATE REGISTRATION FEES This account includes fees charged to students who register for classes after the registration deadline.</p>
502210	<p>STATE CONTRACTS AND GRANTS, DIRECT COSTS, RESTRICTED This account includes financial resources provided by entities of the State and are restricted by the State to specific projects, programs, or services.</p>
502250	<p>OUT OF STATE GRANTS This account includes financial resources provided by entities outside of the State that are restricted by the entity to specific projects, programs, or services.</p>

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502410	<p>FEDERAL CONTRACTS AND GRANTS, DIRECT COSTS, RESTRICTED</p> <p>This account includes financial resources provided by the federal government and are restricted by the federal government to specific projects, programs, or services.</p>
502430	<p>FEDERAL CONTRACTS AND GRANTS, ADMINISTRATIVE COST ALLOWANCE</p> <p>This account 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. This account is only compatible with Purpose Code 160 – Student Services.</p>
502510	<p>LOCAL CONTRACTS AND GRANTS, DIRECT COSTS, RESTRICTED</p> <p>This account includes financial resources provided by local governments and is restricted by local governments to specific projects, programs or services.</p>
502610	<p>NONGOVERNMENTAL GRANTS AND CONTRACTS (Related to instruction, research, or public service)</p> <p>This account includes unrestricted and restricted sources from nongovernmental organizations and individuals that are related to instruction, research or public service. In addition, instruction, research or public service related grants and contracts from foreign governments should be recorded here.</p>
502650	<p>NONGOVERNMENTAL GRANTS AND CONTRACTS (Not related to instruction, research or public service)</p> <p>This account includes unrestricted and restricted resources from nongovernmental organizations and individuals that are <i>not</i> related to instruction, research or public service. In addition, nongovernmental grants and contracts <i>not</i> related to instruction, research or public service from foreign governments should be recorded here.</p>
502700	<p>NON-CAPITAL GIFTS</p> <p>This account includes financial resources donated to the institution for</p>

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	unrestricted or restricted institutional purposes that are not capital in nature.
502710	ADDITIONS TO PERMANENT ENDOWMENTS (Cash) This account includes financial resources donated to the institution for the establishment of or addition to a permanent endowment.
502720	ADDITIONS TO PERMANENT ENDOWMENTS (Non-Cash) This account includes financial resources donated to the institution for the establishment of an endowment that are non-cash in nature such as stocks.
502750	CAPITAL GIFTS (Non-Cash) This account includes financial resources donated to the institution that are capital assets such as land, buildings, or equipment.
502760	CAPITAL GIFTS (Cash) This account includes financial resources donated to the institution that are for capital purposes only such as to purchase, construct, or renovate capital assets owned by the institution.
502910	ENDOWMENT INCOME This account 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.
502920	ENDOWMENT INCOME DISTRIBUTION This account includes income received from the institution's endowment funds' investments.
503200	PHYSICAL PLANT REVENUES This account includes revenue received from users of services provided by Facilities Management. It is only compatible with Purpose Code 180 – Physical Plant.
503900	OTHER SUPPORTING REVENUES This account includes revenue generated by the sales of merchandise

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	and rendering of services. This includes sales of non-departmental publications, interdepartmental sales, community service registration fees, copy machine fees, film and tape rental fees, and locker rental fees.
503950	TRANSPORTATION FEES This account includes fees charged to students for provision by the institution of transportation to various venues for entertainment purposes including shopping malls, movie theaters, etc. Its use is compatible only with the Transportation Fund in Institutional Trust Funds.
503960	WELLNESS FEES This account includes fees charged to students for provision of wellness activities including use of the counseling services. Its use is compatible only with Purpose Code 304 – Student Health.
503970	MAIL CENTER FEES This account includes fees charged to student for use of the institution’s Mail Center. Its use is only compatible with the Mail Center fund in Institutional Trust Funds.
503980	ONE CARD FEES This account includes fees charged to students for provision by the institution of the One Card which is used for security, entrance to school facilities and as a debit card.
504000	SALES AND SERVICE REVENUES OF AUXILIARY ENTERPRISES AND INDEPENDENT OPERATIONS This account includes revenue from sales of merchandise and rendering of services by student auxiliaries, institutional auxiliaries, and independent operations and is only compatible with these purposes. It includes fees charged for the use of the Fitness Center. It is not to be used with Budget Code 1692.
504010	VENDING SALES This account includes revenue generated from the use of vending machines.

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504520	DAMAGE RECEIPTS This account includes revenue generated from charges for damages done to institutional property by students (i.e., room damages, etc.).
504900	SALES TAX COLLECTED This account includes revenue generated from the collection of sales tax.
507100	BAD RECEIVABLES COLLECTED This account includes revenue received from the collection or recovery of accounts that have been written-off as uncollectible. It includes gross recoveries without any reduction for collection expenses. In Budget Code 16092, this account is compatible only with Purpose 170 (Institutional Support). In Auxiliaries, this account is compatible with purposes associated with related write-offs.
507200	INVESTMENT INCOME – STIF ACCOUNT This account is used to record the monthly interest earned on investments in the Short Term Investment Fund (STIF).
507210	INVESTMENT INCOME – NON-STIF ACCOUNTS This account is used to record earnings of interest and dividends on investments outside of the Short Term Investment Fund (STIF). It also includes the realization of capital gains and incurrence of capital losses on investments sold.
507240	INTEREST INCOME – PERKINS LOAN FUND This account is used to record interest income received from the borrowers of the Perkins Loan Program.
507300	RENTAL OF REAL PROPERTY This account includes revenue received from rentals and leases of real property such as buildings or land owned by the institution.
507310	RENTAL OF EQUIPMENT This account includes revenue received from rentals and leases of equipment owned by the institution.

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507400	SURPLUS PROPERTY SALES This account includes revenue from the sale of disposed surplus property owned by the institution.
507500	FORFEITED TUITION DEPOSITS This account includes revenue received from forfeitures of student's tuition deposits and is compatible only with Purpose Code 230 – Student Financial Aid.
507700	RETURNED CHECK FEE This account includes revenue received from fees assessed for checks returned to the institution for insufficient funds.
507900	MISCELLANEOUS INCOME – OTHER This account includes revenue not identified elsewhere.
507920	FINES POST 12-14-01 This account includes revenue received from fines that were assessed after December 14, 2001. Revenue may include library fines, late payment fines, motor vehicle fines, and parking fines.
509XXX	NON-REVENUES This source of revenue includes receipts that technically ensure accountability of all assets and receipts. Examples of non-revenue are salary reimbursements for dual employment, petty cash redeposit, change in receivables, and non-expendable refunds of expenditures that revert to the state. This class consists of the following accounts:
509100	Salary Reimbursement for Dual Employment
509300	Imprest (Petty) Cash Redeposit
509400	Change in Receivables
509510	Plant Fund Additions-Constructed
509520	Plant Fund Additions-Gift
509540	Plant Fund Additions-Purchased
509900	Other Nonrevenues

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509910	Interest Income Cancelled – Perkins Loan Program
509920	Interest Income Assigned to Department of Education – Perkins Loan Program
509930	Late Fees Assigned to Department of Education – Perkins Loan Program
509940	Retirement of Indebtedness
509950	Realized Gain on Sale of Investments
509960	Unrealized Gain on Sale of Investments
509970	Proceeds of Refunded Debt
509980	Special Items – Gains
509990	Extraordinary Gains
808400	YEAR-END CARRYFORWARD 16092 This account includes transmissions-in of revenue carried forward in Budget Code 16092 from one fiscal year to the next fiscal year. The revenue is transferred out using account 884000.
808410	NON-MANDATORY TRANSFERS-ALL FUNDS This account includes transmissions-in of revenue concurrently recognized as transmissions-out in the 884400 account. This account represents a non-mandatory transfer in and is intra-institutional in nature (within the institution).
808710	MANDATORY TRANSFERS-ALL FUNDS This account includes transmissions-in of revenue concurrently recognized as transmissions-out in the 884500 account. This account represents a mandatory transfer in and is intra-institutional in nature (within the institution).
808900	INTER-INSTITUTIONAL TRANSFER IN This account includes transmissions-in of revenue from other institutions.