

UNC SCHOOL OF THE ARTS
REVENUE ACCOUNT DESCRIPTIONS
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- 501110 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.
- 501120 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.
- 501130 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.
- 501160 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 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.
- 501210 Nonresident Tuition**
This account includes tuition charged to nonresident students enrolled in courses or academic programs during the regular and summer terms and sessions.
- 501220 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 institution.
- 501230 Nonresident – Graduate Assistants Tuition Waivers**
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.
- 501240 Nonresident – Staff Tuition Waivers**
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.

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- 501250 Nonresident – Military Tuition Waivers**
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.
- 501260 Nonresident – Tuition Surcharge**
This account includes the special tuition surcharge imposed on nonresident under-graduate 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.
- 501300 Extension Instruction Fees**
This account includes registration and tuition fees charged to recipients of the institutions extension instruction services and is only compatible with Purpose Code 103.
- 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.
- 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.
- 501500 Campus Security Fees**
This account includes fees charged to students for provisions of campus safety and Title IX and is only compatible with Purpose Code 160.
- 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.
- 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 high school and first year college students. It is only compatible with the Student Activities Funds 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' resolutions and documents authorizing the debt. This account is only Compatible with purposes under the general activity 300-Student Auxiliaries.

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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 which are not related to specific courses. Its use is compatible only with Instruction purposes 101, 102, and 102 and with General Academic Support purpose 152.

501900 Special Fees

This account includes special, incidental, and miscellaneous fees charged to students not identified by account codes 0130 through 0185. 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 0185). 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, transcript fees, ID card fees, graduation fees, and parking decal fees.

501910 Transcript Fees

This account includes fees charged to students who request transcripts of classes.

501940 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.

501950 Tuition and Fees – Bad Debt

501960 High School Text Book Rental

This account includes fees charged to students who rent text books.

501980 Late Registration Fees

This account includes fees charged to student who register for classes after the registration deadline.

502150 Federal Contracts and Grants-Non-Exchange

This account includes financial resources provided by federal government and are restricted by the federal government to specific projects, programs, or services. UNCSA receives something of value while the grantor (sponsor) does not receive something of value. Example: Federal Aid (Pell, SEOG, etc.)

502210 State Contracts and Grants Non-Exchange

This account includes financial resources provided by entities of the State and are restricted by the State to specific projects, programs, or services.

502250 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.

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- 502410 Federal Contracts and Grants-Exchange**
This account includes financial resources provided by federal government and are restricted by the federal government to specific projects, programs, or service. Both parties of grant receives something of value while the grantor also receives something of value.
- 502430 Federal Contracts and Grants, Administrative Cost Allowance**
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.
- 502510 Local Contracts and Grants Restricted**
This account includes financial resources provided by local governments and is restricted by local governments to specific projects, programs or services.
- 502610 Private Grants and Contracts (related to instruction, research and public service)**
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.
- 502700 Non-Capital Gifts**
This account includes financial resources donated to the institution for 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.

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- 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 physical plant. It is only compatible with Purpose Code 180.
- 503900 Other Supporting Revenues**
This account includes revenue generated by the sales of merchandise 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.
- 50390A Internal Sales Revenues**
This account includes revenue generated by sales from sales to other departments within the institution.
- 503910 Other Revenues - Foundation**
- 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 mall, 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 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 is not to be used with Budget Code 16092.
- 504010 Vending Sales**
This account includes revenue generated from the use of vending machines.
- 504100 Forfeited Housing Deposit**

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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.
- 504980 Sales Services – Bad Debt Offset**
- 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 only 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 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.
- 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.

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- 507800 Interest Income**
- 507810 Late Payment Penalty**
- 507900 Miscellaneous Income - Other**
This account includes revenue not identified elsewhere.
- 507910 Miscellaneous Income – Health Services**
This account is to be used by Health Services only.
- 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.
- 507930 Insurance Recovery**
- 507950 Miscellaneous Revenue Non operating**
- 507960 Procurement Card Rebates**
This account includes revenue received for rebates from procurement cards.
- 507970 Other Rebates**
This account includes revenue received for rebates other than procurement cards.
- 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 Re-Deposit
 - 509400 Change in Receivables
 - 509530 Add to Plant Facility – CI Only
 - 509890 Gain on Sale of Property
 - 509900 Other Non Revenue
 - 509910 Interest Income Cancelled
 - 509920 Interest Income Assign – DOE
 - 509930 Late Fees Assign – DOE
 - 509940 Retirement of Indebtedness
 - 509950 Realized Gain Sale of Investments
 - 509960 Unrealized Gain Sale of Investments
 - 509970 Proceeds of Refunding Debt
 - 509980 Special Items – Gains
 - 509990 Extraordinary Items - Gains

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- 808400** **Y/E 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
- 808410** **Non-Mandatory Trans - All Fund**
This account includes transmission 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 Transfer – All Funds**
This account includes transmissions-in of revenue concurrently recognized as transmissions-out in the 884400 account. This account represents a mandatory transfer in and is intra-institutional in nature (within the institution).
- 808900** **Inter-Institutional Transfers**
This account includes transmissions-in of revenue from other institutions.