

II-3-C. Chart of Accounts for Operating Ledger - Revenue Codes

C. Chart of Accounts for Operating Ledger – Revenue Codes	39
Revenue Account Categories	39
Revenue Account Summaries.....	41
Revenue Account Codes.....	42

C. Chart of Accounts for Operating Ledger – Revenue Codes

FOAPAL Fund – Organization – Account – Program – Activity – Location
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Revenue Account Categories

<u>Account Code</u>	<u>Categories</u>
51	<p><u>Tuition & Fees:</u> All tuition and fees assessed against students (net of refunds) for educational purposes to be used for current operations. Tuition and fee remissions or exemptions should be assessed and recorded as revenue even through there is no intention of collecting from the student. An amount equal to such remissions or exemptions should be reflected as expenditures and classified in the category Scholarships and Fellowships (if that is the purpose of the exemption or classified as staff benefits in the appropriate expenditure category (if the exemption is made in compliance with a formalized policy granting exemption to relatives of the institution's staff or the staff itself).</p>
52	<p><u>Government Appropriations:</u> Those monies received or made available to an institution through acts of a legislative body, excluding governmental grants or contracts. This category includes all appropriations to the extent extended for current operations. Funds disbursed for the account of the institution by a governmental agency, such as payments into a state retirement system on behalf of the institution, should be included in this category.</p> <p><u>Federal Appropriations:</u> Appropriations provided by the federal government used for current operations.</p> <p><u>State Appropriations:</u> State general fund appropriations used for current operations.</p> <p><u>Local Appropriations:</u> Appropriations provided by local government used for current operations.</p>
53	<p><u>Gifts, Grants & Contracts:</u></p> <p><u>Federal Grants and Contracts:</u> All amounts received or made available by grants and contracts for current operations by the federal government.</p> <p><u>State Grants and Contracts:</u> All amounts received or made available by grants and contracts for current operations by the state government.</p> <p><u>Local Grants and Contracts:</u> All amounts received or made available by grants and contracts for current operations from the local level.</p> <p><u>Private Gifts, Grants and Contracts:</u> This category includes all gifts, grants, and bequests to the extent that all monies are expended for current operations, such as amounts received from individuals or non-governmental organizations, including private gifts, grants and contracts. Private gifts and grants occur when no legal consideration is involved (i.e., no specific goods or service must be provided to the donor in return for the monies). Private contracts include those monies received for which specific goods and services must be provided to the fundee as stipulation for receipt of the funds.</p>
54	<p><u>Sales and Services of Educational Activities:</u> Revenues derived from the sales of services that are incidental to the conduct of instruction, research and public service. Examples of such revenues are film rentals and testing services. For revenue reporting purposes, the type of service rendered takes precedence over the form of the agreement by which those services are rendered. Therefore, the</p>

Account
CodeCategories

incidental revenue of the educational departments would not be included in the category "Private Gifts, Grants, and Contracts", even if they be performed under contract.

- 55 **Sales and Service of Auxiliary Enterprises:** All revenues generated by the auxiliary enterprise operations of the institution for the sales of services. This category does not include revenues received in the form of grants, gifts, or endowment income restricted for auxiliary enterprises, but is limited to monies derived directly from the operation of the auxiliary enterprises themselves.
- 56 **Other Sources:** All items of revenue for current operations not covered elsewhere. Examples are expired term endowments, interest income, and gains (net of losses) from investments of unrestricted current funds. This category also includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (such as miscellaneous rentals and the sales of computer time).

Endowments and Hospitals:

Endowments Income: This category includes income from endowments and similar funds. The funds from endowments and similar funds credited to revenues should be the total ordinary income earned on the investment of these funds.

Sales and Services of Hospitals: The revenues (net of discounts, allowances, and provision for doubtful accounts) of a hospital operated by the institution. Limited to monies that are directly attributable to the operation of the hospital.

Independent Operations: This category includes all revenues of those operations that are independent of or unrelated to, but which may enhance the primary missions of the institution—instruction, research, and public service. Included are revenues associated with major federally funded research laboratories and other operations not considered an integral part of the institution's educational, auxiliary enterprises, or hospital (or loss) from operations owned and managed as investments of the institution's endowment funds.

- 59 **Special Credits and Categories:** Reserved for special accounting purposes, such as cost of goods sold and sales returns and allowances accounts.

Revenue Account Summaries

	Tuition and Fees	
General Registration Fees		[510000-510019]
Other Board Assessed Fees		[510020-510049]
Board Assessed Fees		[510000-510049]
University Assessed Fees		[510050-510099]
Student Self Assessed Fees		[510100-510139]
Non-Resident Fees		[510140-510149]
Other Student Fees		[510150-510189]
Contra Discounts/Premiums		[510190-510199]
Tuition and Fees		[510000-510199]
	Appropriations	
Federal Appropriations		[510200-510239]
State Appropriations		[510240-510279]
Local Appropriations		[510280-510299]
Appropriations		[510200-510299]
Gifts, Grants and Contracts		
Federal Grants & Contracts		[510300-510339]
State Grants & Contracts		[510340-510359]
Local Grants & Contracts		[510360-510379]
Private Gifts, Grants & Contracts		[510380-510399]
Gifts, Grants & Contracts		[510300-510399]
Sales and Services of Educational Activities		
Education Laboratories		[510400-510429]
Farm Operations		[510430-510449]
Publications		[510450-510469]
Other Educational & Public Services		[510470-510499]
Sales and Services of Educational Activities		[510400-510499]
Sales and Services of Auxiliary Enterprises		
Room and Apartments		[510500-510519]
Meals		[510520-510529]
Student Union		[510530-510539]
Bookstore Sales		[510540-510549]
Athletics		[510550-510559]
Recreational Fees & Sales		[510560-510579]
WRAC Sales & Services		[510580-510589]
Other Auxiliary Sales & Services		[510590-510599]
Sales and Services of Auxiliary Enterprises		[510500-510599]
Other Sources		
Fines, Penalties, and Services		[510600-510679]
Aid Programs		[510680-510689]
Other Miscellaneous Sources		[510690-510699]
Other Revenue Sources		[510600-510699]
Special Credits and Categories		
Special Credits and Categories		[510990-510999]

Revenue Account Codes

Account Code	Definition
(510000-510199)	TUITION AND FEES
(510000-510049)	BOARD-ASSESSED FEES
(510000-510019)	General Registration Fees
(510001-510003)	Registration Fees
510001	<u>Registration Fee Summer</u> : AR Assessed – Tuition Calc: Summer Session Tuition.
510002	<u>Registration Fee Fall</u> : AR Assessed – Tuition Calc: Fall Semester Tuition.
510003	<u>Registration Fee Spring</u> : AR Assessed – Tuition Calc: Spring Semester Tuition.
(510004-510019)	General Fees
510004	<u>General Fee Summer</u> : AR Assessed: Summer Session General Fee
510005	<u>General Fee Fall</u> : AR Assessed: Fall Semester General Fee
510006	<u>General Fee Spring</u> : AR Assessed: Spring Semester General Fee
(510020-510049)	Other Board Assessed Fees
510020	<u>Building Use Fee</u> : AR Assessed - Tuition Calc. A per semester fee charged to students to generate funds for the repair, improvement, replacement and addition of academic facilities. Act 619 of 1954 Regular Session & Act 15 of 1967 Regular Session.
510023	<u>Building Use Fee Act 426</u> : AR Assessed – Tuition Calc: A per hour charge assessed to students to generate funds for the repair, improvement, replacement and addition to academic facilities as approved by Act 426 of 2013 Regular Session.
510026	<u>Academic Enhancement Fee</u> : AR Assessed - Tuition Calc. A per semester fee charged to students to enhance academics at the University. Adopted by Board of Trustees in 1987.
510029	<u>Academic Excellence Fee Summer</u> : AR Assessed - Tuition Calc. Summer per hour charge assessed to students to enhance academic excellence program. Act 1132 of 2003 Regular Session.
510030	<u>Academic Excellence Fee Fall</u> : AR Assessed - Tuition Calc. Fall per hour charge assessed to students to enhance academic excellence programs. Act 1132 of 2003 Regular Session.
510031	<u>Academic Excellence Fee Spring</u> : AR Assessed - Tuition Calc. Spring per hour charge assessed to students to enhance academic excellence programs. Act 1132 of 2003 Regular Session.
510032	<u>Operational Fee Fall</u> : AR Assessed - Tuition Calc. Summer per hour Operational Fee assessed to all students. Act 788 of 2004 Regular Session & RS 17:3351A(5)(d).
510033	<u>Operational Fee Spring</u> : AR Assessed - Tuition Calc. Fall per hour Operational Fee assessed to all students. Act 788 of 2004 Regular Session & RS 17:3351A(5)(d)
510034	<u>Operational Fee Summer</u> : AR Assessed - Tuition Calc. Spring per hour Operational Fee assessed to all students. Act 788 of 2004 Regular Session & RS 17:3351A(5)(d)
510035	<u>Electronic Tuition Summer</u>
510036	<u>Electronic Tuition Fall</u>
510037	<u>Electronic Tuition Summer</u>
(510050-510099)	UNIVERSITY-ASSESSED FEES
510060	<u>Auxiliary Operational Charge</u> : AR Assessed - Charge to all Natchitoches campus students to cover residual costs associated with closed and inactive university dormitories.
510063	<u>Student Services Administration Charge</u> : AR Assessed - Tuition Calc. Fee charged to all students for student service administration of One Card, Installment Plans, Housing, Meal Plans, Books, and Direct Deposits.
510066	<u>Student Records Fee</u> : AR Assessed - Tuition Calc. A per semester fee charged to all undergraduate and graduate students for drops/adds, diploma and transcripts.
510069	<u>Assessment Test Fee</u> : AR Assessed - Tuition Calc. A per semester fee to defray the costs of administering assessment test to students in order to evaluate institutional effectiveness.
510072	<u>Student Union Fee</u> : AR Assessed - Tuition Calc. Per semester fee assessed to all Natchitoches campus students.
510075	<u>Rec Complex Fee</u> : AR Assessed - Tuition Calc. Fee charged to all Natchitoches Campus students at registration. Funds are designated for the Rec Complex.

Account Code	Definition
510078	<u>Energy Surcharge Fall</u> : AR Assessed - Tuition Calc. Fall per hour charge assessed to students to defray high energy costs (effective Fall Semester 2001). Board Policy adopted 7/10/01
510079	<u>Energy Surcharge Spring</u> : AR Assessed - Tuition Calc. Spring per hour charge assessed to students to defray high energy costs (effective Fall Semester 2001). Board Policy adopted 7/10/01
510080	<u>Energy Surcharge Summer</u> : AR Assessed - Tuition Calc. Summer per hour charge assessed to students to defray high energy costs (effective Fall Semester 2001). Board Policy adopted 7/10/01
510081	<u>Health Services Fee</u> : AR Assessed - Tuition Calc. Fee assessed for Natchitoches Campus health services.
510082	<u>Shreveport Health Services Fee</u> - Fee assessed for Shreveport Health Services Fee
510084	<u>Optional Health Services</u> : AR Assessed - Tuition Calc Optional: Revenue generated from Optional Health Services charges such as immunizations, lab tests, etc.
510085	<u>Shreveport Opt Health Services</u> - Fee assessed for Shreveport Opt Health Services
510093	<u>Nursing Clinical Fee</u> : AR Assessed - Tuition Calc. Lab fee charged for Nursing Clinical courses.
(510100-510139)	Student Self-Assessed Fees
510100	<u>Student Technology Fee</u> : AR Assessed - Tuition Calc. A per hour/per semester fee charged to students to enhance and add student technology at the University. Act 1450 of 1997 Regular Session
510101	<u>WRAC Fee</u> : AR Assessed - Tuition Calc. The Wellness, Recreation and Activity Center Fee assessed to all Natchitoches and Other Campus Students. Part of Student Association Fees.
510102	<u>Rec Complex - Seasonal Fee</u> : AR Assessed - Tuition Calc. Rec Complex Seasonal Fee assessed to all Natchitoches and Other Campus Students. Part of Student Association Fees.
510103	<u>Artist Series Fee</u> : AR Assessed - Tuition Calc. A per semester fee assessed to all Natchitoches and Other Campus students for lectures and concerts. Part of Student Association Fees.
510104	<u>Club Sports Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for Club Sports funding. Part of the Student Association Fees.
510105	<u>Current Sauce Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to all students at registration for Current Sauce funding. Part of the Student Association Fees.
510106	<u>Drama Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for Drama funding. Part of the Student Association Fees.
510107	<u>SGA Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for SGA funding. Part of the Student Association Fees.
510108	<u>Student Union Programs Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for Student Union Programs funding. Part of the Student Association Fees.
510109	<u>Concert Fee (Formerly Union Board Drama Fee)</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for Concert funding. Part of the Student Association Fees.
510110	<u>KNWD Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for KNWD Radio Station funding. Part of the Student Association Fees.
510111	<u>Intramural Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for Intramurals funding. Part of the Student Association Fees.
510112	<u>ARGUS Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students at registration for ARGUS funding. Part of the Student Association Fees.
510113	<u>Organization Relief Fund</u> : AR Assessed-Tuition Calc. Student fee assessed to Natchitoches and Other Campus students for student organization activity funding. Part of Student Association Fees.
510114	<u>Potpourri Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to all students for Potpourri (Yearbook) funding. Part of the Student Association Fees.
510115	<u>Rowing Team Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students for Rowing Team funding. Part of the Student Association Fees.
510116	<u>SSA Athletic Fee</u> : AR Assessed-Tuition Calc. Student fee assessed to all students for athletics funding. Part of Student Association Fees.
510117	<u>SGA Speaker Program Fee</u> : AR Assessed - Tuition Calc. Student fee assessed to Natchitoches and Other Campus students for SGA Speaker Program funding. Part of the Student Association Fees.
510118	<u>SGA Fee-Shreveport Campus</u> : AR Assessed - Tuition Calc. Student fee assessed to Shreveport Campus students at registration for SGA funding. Part of the Student Association Fees.

Account Code	Definition
510119	<u>SGA Speaker Program Fee - Shreveport Campus: AR Assessed - Tuition Calc.</u> Student fee assessed to Shreveport Campus students for SGA Speaker Program funding. Part of Student Association Fees.
510120	<u>Band Fee: AR Assessed - Tuition Calc.</u> Student fee assessed to Natchitoches and Other Campus students for Band funding. Part of Student Association Fees.
(510140-510149)	Non-Resident Fees
510140	<u>Out-Of-State Fee: AR Assessed - Tuition Calc.</u> Fee assessed to all undergraduate and graduate students who do not maintain their permanent residence in Louisiana and are ineligible for Academic or Performance residency waivers.
510145	<u>International Student Fee: AR Assessed - Tuition Calc.</u> Fee assessed to all foreign undergraduate and graduate students.
(510150-510189)	Other Student Fees
510150	<u>Music Tuition:</u> Tuition assessed students enrolled in music courses who are non-music majors.
510151	<u>Application Fee:</u> Fee charged for submitting an enrollment application.
510152	<u>Revalidation Fee:</u> A fee charged for revalidating a student's academic standing.
510153	<u>Testing Fee:</u> A fee charged for administering various tests by the University's testing facilities.
510154	<u>Evaluation Fee:</u> A fee charged for evaluation of prior experience for credits.
510155	<u>Credit Exam Fee:</u> AR Assessed. A fee charged to for administering credit examinations.
510156	<u>Freshman Connection Fee:</u> A fee charged to potential students participating in the University's Freshman Connection Program.
510157	<u>Vehicle Registration Fee:</u> AR Assessed for students only. Parking permit income dedicated to street, sidewalk and parking lot improvements. R.S. 17:1804
510158	<u>Lab Fees:</u> AR Assessed - Tuition Calc. Per semester fees charged to students for specific courses of enrollment to cover the expense of such things as course materials, tutoring, special supplies and lab costs.
510159	<u>Electronic Course Fee:</u> Charge assessed for each internet course taken.
(510190-510199)	Contra Discounts/Premiums
510190	<u>ULS Contract Premium – Summer: AR Assessed – Tuition Calc:</u> Summer Session assessment of contract course charge for students taking ULS Organizational Leadership Courses. (DISCONTINUED)
510191	<u>ULS Contract Premium – Fall: AR Assessed – Tuition Calc:</u> Fall Semester assessment of contract course charge for students taking ULS Organizational Leadership Courses. (DISCONTINUED)
510192	<u>ULS Contract Premium – Spring: AR Assessed – Tuition Calc:</u> Spring Semester assessment of contract course charge for students taking ULS Organizational Leadership Courses. (DISCONTINUED)
510195	<u>E-Learning Contra Premiums:</u> Account to record premiums in electronic tuition and fees.
510196	<u>Contra Discounts Dual Enrollment:</u> Account to record discounts in dual enrollment tuition and fees.
510197	<u>Contra Discounts Military:</u> Account to record discounts in military tuition and fees.
510198	<u>E-Learning Contra Discount:</u> Account to record discounts in electronic tuition and fees.
510199	<u>Contra Discounts Other:</u> Account to record Community College, Technical College and other MOU.
(510200-510299)	APPROPRIATIONS
(510200-510239)	FEDERAL APPROPRIATIONS
510211	<u>Federal Appropriations:</u> Funds received from or made available to an institution through acts of a legislative body at the Federal level.
(510240-510279)	STATE APPROPRIATIONS
510241	<u>State Appropriations:</u> State general fund direct appropriations.
510242	<u>State Appropriations Stat Ded HEIF</u>
510243	<u>State Appropriations Stat Ded SELF</u>
(510280-510299)	LOCAL APPROPRIATIONS

Account Code	Definition
510281	<u>Local Appropriations</u> : Appropriations received at the local level.
(510300-510399)	GIFTS, GRANTS & CONTRACTS
(510300-510339)	FEDERAL GRANTS AND CONTRACTS
510301	<u>Federal Grants</u> : Monies from grants received at the Federal level that are not specifically identified.
510302	<u>Federal Stimulus</u> : Monies from grants received at the Federal level that are funded through Stimulus Funding.
510312	<u>Transfer from DFAFS - CWS</u> : Transfer of funds from the DFAFS control account to the College Work Student (CWS) Program account.
510313	<u>Transfer from DFAFS - Initial Grants</u> : Amount of Initial SEOG award transferred from the DFAFS control account to the SEOG control account.
510316	<u>Transfer from DFAFS - Pell Grants</u> : Amount of Pell Grant awards transferred from DFAFS control account to Pell Grant control account.
510321	<u>Other Federal</u> : Monies at the Federal level not specifically identified.
(510340-510359)	STATE GRANTS AND CONTRACTS
510341	<u>State Grants</u> : Grant funds received at the State level.
510342	<u>State/Federal Grants</u> : Grant funds received at the State level but are Federal grant funds that have taken on State grant characteristics.
510343	<u>State/Federal Grant Sub award</u> : Grant funds received at the state level but are Federal grant funds that have taken on State grant characteristics and are received as a sub award from a primary recipient.
510344	<u>State/Federal Grant Stimulus Sub award</u> : Grant funds received at the state level but are Federal grant stimulus funds that have taken on State grant characteristics and are received as a sub award from a primary recipient.
510348	<u>Louisiana School for Math, Science and Arts - State Interagency Transfer</u> : funds received from the Louisiana School for Math, Science and Arts (LSMSA) for services rendered by the University.
510351	<u>State Contracts</u> : Contract funds received at the State level.
510352	<u>State/Federal Contracts</u> : Contract funds received at the State level but are Federal contract funds that have taken on State contract characteristics.
(510360-510379)	LOCAL GRANTS AND CONTRACTS
510361	<u>Local Grants</u> : Grant funds received at the local level.
510371	<u>Local Contracts</u> : Contract funds received at the local level.
(510380-510399)	PRIVATE GIFTS, GRANTS AND CONTRACTS
510381	<u>Private Gifts</u> : Funds received as a gift from non-governmental sources.
510382	<u>Private Grants</u> : Funds received as a grant from non-governmental sources.
510383	<u>Private Contracts</u> : Funds received as a contract from non-governmental sources.
510385	<u>Private/Federal Grants</u> : Grant funds received at the private level but are Federal grant funds that have taken on private grant characteristics.
(510400-510499)	SALES & SERVICES OF EDUCATIONAL ACTIVITIES
(510400-510429)	Laboratories
510411	<u>Child Development Center School Fee</u> : NSU Child Development Center Fee.
510412	<u>Elementary Lab School Fee</u> : NSU Elementary Lab School Fee.
510413	<u>Middle Lab School Fee</u> : NSU Middle Lab School Fee.
(510430-510449)	Farm Operations
510431	<u>Hay Sales</u> : Sale of Hay
510432	<u>Horse Sales</u> : Sale of horses
510439	<u>Cattle Sales</u> : Sale of cattle
510441	<u>Miscellaneous Farm Sales</u> : Funds from sale of NSU Farm activities not specified.
(510450-510469)	Publications
510451	<u>Book Sales - Press</u> : NSU book publication sales.

Account Code	Definition
510452	<u>Periodicals</u> : Sale of NSU periodicals and journals, such as Southern Studies.
510459	<u>Periodicals - Other</u> : Sale of NSU periodicals not otherwise specified.
510461	<u>Publications - Other</u> : Sale of NSU publications not otherwise specified.
(510470-510499)	Other Educational & Public Sales
510471	<u>Folk Festival Sales & Services</u> : Natchitoches/Northwestern Folk Festival Sales & Services.
510472	<u>Folk Festival Donations</u> : Folk Festival Donations
510475	<u>Ticket Sales - Educational Activities</u> : Ticket Sales generated for University sponsored events
510481	<u>Distance Learning Sales & Services</u> : Sales & Services revenue generated by Distance Learning Activities.
510491	<u>Educational Sales & Services – Other</u> : Sales & Services revenue generated by Educational Activities not otherwise specified.
(510500-510599)	SALES & SERVICES OF AUXILIARY ENTERPRISES
(510500-510519)	Rooms and Apartments:
510501	<u>Room Rent Assessment - Summer</u> : Room rent for non-exempt, first time freshman for Summer.
510502	<u>Room Rent Assessment - Fall</u> : Room rent for non-exempt, first time freshman for Fall.
510503	<u>Room Rent Assessment - Spring</u> : Room rent for non-exempt, first time freshman for Spring.
510504	<u>Room Rent Summer AR Assessed – Housing System</u> : Room rent for non-exempt students for the Summer.
510505	<u>Room Rent Fall AR Assessed – Housing System</u> : Room rent for non-exempt students for the Fall.
510506	<u>Room Rent Spring AR Assessed – Housing System</u> : Room rent for non-exempt students for the Spring.
510514	<u>Room Rent Camps & Clinics</u> : Room rent charged to Camp & Clinic Attendees
510515	<u>Room Rent Workshops</u> : Room rent charged to Workshop Attendees
510516	<u>Room Rent – Guests</u> : Room rent charged to student guests.
510517	<u>Room Rent – Damages</u> : Room damage/fine charges assessed to students.
510519	<u>Room – Other</u> : Other room rent charges not otherwise specified.
(510520-510529)	Meals
510528	<u>Food Service Contract Rent</u> : "Rent" received under the food service contract.
510529	<u>Food Services Commission</u> : Commission from dining hall sales.
(510530-510539)	Student Union Sales & Service
510531	<u>Student Union Sales & Service</u> : Revenue generated by Student Union Sales & Services.
(510540-510549)	Bookstore Sales & Services
510547	<u>Bookstore Commission</u> : Commissions received under the bookstore contract.
510548	<u>Bookstore Contract Rent</u> : "Rent" received under the bookstore contract.
(510550 - 510559)	Athletics
510550	<u>Athletic Parking</u> : Parking Revenue generated by Athletic Events.
510551	<u>Athletic Entry Fees</u> : Entry Revenue generated by Athletic Events.
510552	<u>Athletic Season Tickets</u> : Sales of athletic season tickets.
510553	<u>Athletic Gate Tickets</u> : Gate receipts for athletic events, excluding season ticket sales.
510554	<u>Game Guarantees</u> : Receipts for athletic game guarantees.
510555	<u>Athletic Concession Commission</u> : Concession commissions collected during athletic games per the University's Concessions Contract.
510556	<u>On-line Athletic Tickets</u> : On-line ticket sales revenue generated by third-party contracted vendor, University tickets and fed through Cashnet system.
510557	<u>Athletic - Rent & Use of Property</u> : Rent & Use revenue generated from Athletic Facilities.
510558	<u>Athletic Royalties – Sponsors</u> : Royalties-Sponsors Revenue generated by Athletics.
510559	<u>Athletics - Other</u> : Athletic income not specified.
(510560-510579)	Recreational Fees & Sales
510567	<u>Pavilion Rent</u> : Rec Complex pavilion rental.
510568	<u>Swimming Lesson Fee</u> : Rec Complex swimming pool lesson fee.

Account Code	Definition
510570	<u>Pool Admission</u> : Rec Complex pool admission fee.
510571	<u>Golf Ball Rental</u> : Golf Ball Rental Revenue
510572	<u>Golf Club Rental</u> : Rec Complex golf course golf club rental.
510575	<u>Golf Riding Cart Rental</u> : Rec Complex golf course riding cart rent.
510576	<u>Tournament Fee</u> : Tournament revenue generated by the Rec Complex
510577	<u>Green Fees</u> : Rec Complex green fee.
510578	<u>Membership Fee</u> : Rec Complex fee collected for non-student Rec Complex membership for use of the swimming pool and tennis courts.
510579	<u>Other Rec Complex Sales & Services</u> : Sales & Services revenue generated by the Rec Complex not otherwise specified.
(510580-510589)	WRAC Sales & Services
510581	<u>WRAC Membership Fee</u> : The Wellness, Recreation and Activity Center membership fee assessed to non-student members.
510582	<u>WRAC Clinic/Activity Fee</u> : Clinic/Activity charges for WRAC events.
510583	<u>WRAC Massage Therapy</u> : Funds received for Massage Therapy session at the WRAC.
510587	<u>WRAC Locker Rental</u> : WRAC Facility Locker Rental revenue.
510589	<u>WRAC Other Sales & Services</u> : Sales & Services revenue generated by the WRAC not otherwise specified.
(510590-510599)	Other Auxiliary Sales & Services
510590	<u>Communications Services</u>
510595	<u>Auxiliary Other</u>
(510600-510699)	OTHER SOURCES
(510600-510679)	Fines, Penalties and Services
510602	<u>Debit Card Commission</u> : Commissions received from One Card/Debit Card (if applicable under banking contract).
510603	<u>Copy Services</u> : Funds received for copy services done by the University Print Shop that are not otherwise specified (Not Interdepartmental Transfers).
510606	<u>Post Office Box Rent</u> : Rental charged for University Post Office box usage.
510607	<u>Telephone & Telegraph Commissions</u> : Commissions on telephone and telegraph usage.
510608	<u>Thesis & Dissertation Binding Fee</u> : Income for binding services.
510609	<u>I.D. Card Replacement Sales</u> : AR Assessed. Fee charged students for replacement Student ID Cards.
510610	<u>Non-Student Pass</u> : Fee charged for non-student passes. Fee is assessed to the account of the student whom the visitor is visiting.
510611	<u>Rent & Use of Property</u> : Charges to non-University organizations for the rental and use of University facilities, equipment and other property where not specifically identified.
510612	<u>Overtime Recovered</u> : Reimbursement for overtime incurred for activities.
510613	<u>Vending Machine Commissions</u> : Commissions collected for vending machine sales as specified in vending machine contract.
510614	<u>Scholarship/Award Donated</u> : Funds donated for Scholarships or awards.
510615	<u>Postage Recovered</u> : Reimbursement for postage.
510616	<u>Utilities Recovered</u> : Reimbursement for utilities not included in rates for rent and use of property.
510617	<u>Telephone Recovered</u> : Reimbursement for telephone charges not included in rent and use of property.
510618	<u>Salaries/Related Benefits Recovered</u> : Reimbursement for salaries and related benefits.
510619	<u>Disciplinary Assessment</u> : Amounts assessed to students as part of disciplinary action.
510620	<u>Post Office Contract</u> : Funds collected as specified in the Post Office Contract.
510621	<u>Insurance Recovery</u> : Recovery of ORM insurance claims
510622	<u>Indirect Costs - Non SCH</u> : Reimbursement for specified costs associated with Non-SCH programs/courses.
510623	<u>Interest Earned</u> : Income from interest on deposits and securities.
510624	<u>Indirect Cost Allowance - Federal</u> : Reimbursement for specified costs associated with Federal Grants and Contracts.

Account Code	Definition
510625	<u>Indirect Cost Allowance - Non-Federal</u> : Reimbursement for specified costs associated with Non-Federal Grants and Contracts.
510626	<u>Interagency Transfers</u> : "Funds" received from another state agency which are not in exchange for commodities or services and which are specifically identified as Interagency Transfers. (Business Affairs Office Use Only).
510627	<u>Insurance Recovery</u> : Funds received on insurance claims.
510628	<u>Gain/Loss on Investment</u> : Gain or loss on the disposal of investments.
510629	<u>Travel Commission</u> : Commissions received under travel agreements.
510631	<u>Library Fines</u> : AR Assessed for students only. Charges for delinquent library books and Technology Fee - late/damaged computer rental fines.
510632	<u>Lost Book Payments</u> : AR Assessed for students only. Reimbursement for lost Library books.
510635	<u>Late Payment Charge</u> : AR Assessed. Late Payment Charge assessed to students assigned the Installment Payment Plan who do not make payments by the scheduled due dates for current term charges per the Installment Plan Policy.
510636	<u>Parking Fines</u> : AR Assessed for students only. Fines assessed for improper parking or other traffic violations.
510638	<u>Returned Check Charge</u> : Charge assessed to student for returned checks.
510639	<u>Installment Plan Charge</u> : AR Assessed. Per semester charge assessed to students assigned the Installment Plan per the Installment Plan Policy.
510640	<u>Late Registration Fee</u> : AR Assessed. A charge for students registering after the official last day for registration.
510647	<u>Library-Damage/Repairs</u> : AR assessed for student only. Charges for Library damaged books and equipment with the exception of Tech Fee computer equipment.
510648	<u>CEU Fee</u> : Continuing Education Units fee assessed to student enrolled in CEU courses.
510649	<u>Non-SCH Activity Fee</u> : A fee charged for all non-SCH activities where Continuing Education Units are not earned. Included are fees charged for participation in non-SCH workshops, seminars, clinics, camps and other organized activities of the University no otherwise specifically identified.
510650	<u>Cheerleader Clinic Fee</u> : A fee charged to participants in the University's Cheerleader Clinic.
510661	<u>BPCC-Summer</u> : Record Summer Session revenues generated through NSU's cooperative agreement with Bossier Parish Community College.
510662	<u>BPCC - Fall</u> : Record Fall term revenues generated through NSU's cooperative agreement with Bossier Parish Community College.
510663	<u>BPCC - Spring</u> : Record Spring term revenues generated through NSU's cooperative agreement with Bossier Parish Community College.
(510680-510689)	Aid Programs
510681	<u>Institutional Cash Contribution</u> : Cash contribution made by the University to provide the required percentage match of Federal funds. (Business Affairs Office Use Only).
(510690-510799)	Other Miscellaneous Sources
510690	<u>Stores Revenue</u> : Future use
510695	<u>Misc Income AR Recovery</u> : Funds for miscellaneous income AR recovery.
510696	<u>AFD Adjustment</u>
510697	<u>Lease Income</u> : Funds received from the lease of university property.
510698	<u>Interfund Transfer</u> : Transfer of monies between funds. (Business Affairs Office Use Only).
510699	<u>Miscellaneous Income</u> : Income not otherwise specified.
510701	<u>Donated Assets – Facility Planning</u>
510702	<u>Donated Assets – Other Sources</u>
510703	<u>Pension Revenue (NCE)</u>
(510900-510999)	SPECIAL CREDITS AND CATEGORIES
510941	<u>Purchases Discounts</u> : Credits due to purchases discounts.
510951	<u>Sales Returns & Allowances</u> : Sales Returns & Allowances revenue
510971	<u>Cost of Goods Sold</u> : Cost of goods sold as resale. (Business Affairs Office Use Only).
510998	<u>Balance Forwarded</u> : Balance of project-to-date accounts carried over. (Business Affairs Office Use Only).