

North Carolina State University Administrative Procedures Manual Chart Of Accounts – Revenue Accounts Table of Contents

Chart summary of Major Revenue Account Code Categories and descriptions of Departmental Codes included within the Major Code Categories.

ACCOUNT	DESCRIPTION
40100	<u>Tuition and Fees Revenues</u>
	40110 Resident Tuition, Net of Waivers
	40111 Resident Tuition 40112 Resident Staff Tuition Waivers 40116 Resident Staff Tuition Waivers
	40120 Non-Resident Tuition, Net of Waivers
	40121 Non-Resident Tuition 40122 Non-Resident Special Talent Tuition Waivers 40123 Non-Resident Graduate Assistant Waivers 40124 Non-Resident Staff Tuition Waivers 40126 Non-Resident Special Academic Fee
	40130 Extension Instruction Fees
	40131 Extension Fees and Charges 40139 Other Extension Fees and Charges
	40140 Application Fees 40150 Athletics Fees
	40151 P E Recreational Fees 40152 Intercollegiate Athletic Fees
	40160 Health Service Fees 40170 Activity Fees 40180 Indebtedness Fees 40185 Educational and Technology Fees 40190 Special Fees
40200	<u>Governmental, Private, and Endowment Revenues</u>
	40210 State Appropriations 40218 Capital Appropriations 40220 State Contracts and Grants

	<p>40221 State Contracts and Grants, Direct Costs, Restricted</p> <p>40222 State Contracts and Grants, Direct Costs, Overhead Receipts, Unrestricted</p> <p>40223 Terrorism Defense Funds</p>
	40230 Federal Appropriations
	<p>40231 Direct U.S. Appropriations</p> <p>40232 Indirect U.S. Appropriations</p>
	40240 Federal Contracts and Grants
	<p>40241 Federal Contracts and Grants, Direct Costs, Restricted</p> <p>40242 Federal Contracts and Grants, Overhead Receipts, Unrestricted</p> <p>40243 Federal Contracts and Grants, Administrative Cost Allowances, Unrestricted</p>
	40250 Local Government Contracts and Grants
	<p>40251 Local Government Contracts and Grants, Direct Costs, Restricted</p> <p>40252 Local Government Contracts and Grants, Overhead Receipts, Unrestricted</p> <p>40258 Nonoperating, Noncapital Grants</p> <p>40259 Capital Grants</p>
	40260 Private Gifts, Grants, and Contracts, Restricted
	<p>40262 Trust and Foundations</p> <p>40269 Other Restricted Private Gifts</p>
	<p>40270 Private Gifts, Grants, and Contracts, Unrestricted</p> <p>40279 Capital Gifts</p> <p>40280 Private Gifts, Grants, and Contracts, Overhead Receipts, Unrestricted</p> <p>40290 Endowment Income</p>
	<p>40291 Endowment Income, Restricted</p> <p>40292 Endowment Income, Unrestricted</p>
40300	<u>Supporting Services Revenues</u>
	40310 Electronic Data Processing Service Revenues
	<p>40311 Computing Center Revenue</p> <p>40312 Computer Graphic Center</p> <p>40319 Other EDP Service Revenue</p>
	<p>40320 Physical Plant Service Revenues</p> <p>40330 Service and Repair Shop Revenues (Purpose 180)</p> <p>40340 Telephone Service Revenues</p>

40342 Long Distance
40343 Directory Assistance
40344 Data Lines
40345 Equipment Rental
40349 Miscellaneous

40350 Utility Service Revenues
40390 Other Supporting Services Revenues

40391 Sale of Produce/Livestock
40392 Sale of Timber
40393 Library Fines and Charges
40394 Motor Pool Revenues
40395 Facility Use Receipts
40396 Administrative Service Revenues
40397 Gasoline/Diesel Fuel Revenue
40399 Other General Activity Revenue

40400

Sales and Services Revenues of Auxiliary Enterprises and Independent Operations

40401 Administrative Revenues
40402 Campus Center Revenues
40405 Food Service - Meal Plan Revenues
40406 Food Service Revenues
40408 Coin Operated Laundry
40409 NCSU Bookstores Revenues
40410 Health Service Revenues
40420 Housing Service Revenues

40421 Student Housing - Dorm Regular Rents
40422 Student Housing - Dorm Extra Rents
40423 Student Housing - Other Dorm Receipts
40424 Student Housing - Married Student Housing Rent
40425 Compensated Occupants Damages - Married
Student Housing
40426 Student Housing - Fraternities/Sororities
40429 Other Housing Revenues

40430 Recreational Revenues

40431 Football Ticket Sales
40432 Guarantees Away Football Games
40433 Basketball Ticket Sales
40434 Guarantees Away Basketball Games
40435 Football - TV
40436 Basketball - TV
40437 ACC Distribution
40438 NCAA Distribution

	40442 Central Stores Revenue 40444 Creamery Service Revenue 40445 Wolfcopy Service 40446 Printing Service Revenue 40447 Copy Center Revenue 40448 Rental Property Revenue 40450 Vehicle Registration Revenues
	40451 Vehicle Registration and Sales 40452 Meter Income 40453 Parking Fines 40455 CAT and TTA Passes 40456 Transportation Internal Suspense 40457 NCSU Wolfline Tickets 40458 Paylot Income 40459 Miscellaneous Transportation Income
	40460 Reynolds Coliseum Revenue
	40461 Basketball - Regular 40462 Basketball - Tournaments 40463 Extra Events Revenue 40464 Building Rentals (Coliseum) 40465 Gym Memberships 40469 Miscellaneous Revenue (Coliseum)
	40470 Laundry Service Revenues
	40472 Personal Laundry 40473 Clothesline 40477 Laundromat Transfer 40479 Other Laundry Revenues
	40480 Telephone Service Revenues
	40481 Telephone Service Local/Voice/Features 40482 Telephone Service Caller ID/Directory Assistance/Communications 40483 Cable TV 40484 Data Lines 40485 Equipment Rental/Sales 40486 Cellular Phones 40487 Pagers 40488 Service Charges
	40490 Infrastructure Revenue
40510	Workshop, Seminar, Conference, Ticket Revenues
40600	<u>Medical and Veterinary Revenues</u>
	40610 Veterinary Faculty Practice Revenues 40620 Other Veterinary Service Rendered 40690 Other Revenues

40700	<u>Other Revenues</u> 40710 Bad Receivables Collected 40711 Accounts Receivable Interest Income 40712 Accounts Receivable Penalty Income 40721 Interest/Dividend Income on Investments 40722 STIF Interest 40730 Rental and Lease Income 40739 Other Rental and Lease Income 40740 Surplus Property Sales 40741 Surplus Property - Motor Vehicles 40790 Miscellaneous Receipts 40793 Miscellaneous Fines and Charges
40800	Transfers - In
40900	Non-Operating