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education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.

R01120 Resident Staff Tuition Waivers [redacted]

This subsidiary account contains revenue that includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses of academic programs during regular terms and sessions while such persons are full-time faculty or staff employe4E.iC.2aF866120421Tm(education,nd)Tj-0.Carolinaa

R012Xx Non-resident Tuition, Net of Waivers 012x

This minor source of revenue includes degree credit tuition charged to non-resident 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 non-resident students.

R01210 Non-resident Tuition 0121

This subsidiary source of revenue includes degree credit tuition charged to non-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 established pursuant thereto**.**

R01220 Non-resident Special Talent Tuition Waivers 0122

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident 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.)

R01230 Non-resident Graduate Assistants Tuition Waivers 0123

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident 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 689036 – and reflected in Purpose 230 – Student Financial Aid.)

R01240 Non-resident Staff Tuition Waivers 0124

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-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 reclassified as Other Current Services – expenditure object 219915 – and reflected in the functional area where the employees worked.)

R01250 Non-resident Military Tuition Waivers 0125

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident 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-erew 15.23 8ina5.23 8ina5.2d abidind(Cs (and theits

R02270 **Out-of-State Research Grants** **0227**

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)

R02280 **Out-of-State Grants** **0228**

To account for grants awarded by a governmental unit outside the state of

R02410 Federal Research Grants 0241

To account for research grants and any other similar grants or contracts

accounting. Exclude grants that may be

entities of 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)

R02560 County Research Grants 0256

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)

R02580 County Capital Grants 0258

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 **non-exchange** transaction and is considered other revenues shown below non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency. (NCAS 432GAA)

R02590 Local Capital Grants 0259

To account for city, town, or other local **non-exchange** 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 non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency. (NCAS 432JAA)

R02600 Non-capital Gifts & Donations – Cash 0260

To record a non-capital gift, contribution, or donation of cash. This is a non-exchange transaction and is considered non-operating revenue for proprietary accounting. (NCAS 436200)

R02610 Non-capital Gifts & Donations – Non-cash 0261

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

R02730 Permanent Endowments- Cash 0273

To account for a cash gift for which the donor requires that the principal of the gift shall This is a non-exchange transaction and is reported below non-operating revenue for proprietary accounting. (NCAS 436205)

R02740 Term Endowments – Cash 0274

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 non-exchange transaction and is reported below non-operating revenue for proprietary accounting. (NCAS 436206)

R02750 Capital Gifts Bad Debt Offset 0275

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

R02780 WCU Athletics 0278

R02790 WCU Development Foundation 0279

R02820 Private Overhead Receipts 0282

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)

R02850 Private Grants (related to instruction or public service) 0285

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

R02870 Private Grants (NOT related to instruction or public service) 0287

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

R02890 Private Capital Grants 0289

To account for **non-exchange** private/non-governmental (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 non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the University. (NCAS 432KAA)

R02900 Endowment Income 0290

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)

R03xxx Supporting Services Revenues 03xx

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 R04000 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations an R06000 Medical and Veterinary Services Revenues.)

R03100 Electronic Data Processing Service Revenues 0310

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.

R03200 Physical Plant Service Revenues 0320

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**.**

R03300 Service and Repair Shop Revenues 0330

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.

R03400 Telephone Service Revenues 0340

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.

R03500 Utility Service Revenues 0350

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.

R03900 Other Supporting Services Revenues 0390

This minor source of revenue includes financial resources received from sales of merchandise and rendering of services, excluding revenues identified by minor sources R03100 through R03500. It includes revenues from sales of departmental publications, interdepartmental sales, non-auxiliary 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.

R03910 Miller Anagogy Test 0391 CAP Center Only

R03920 Institutional SAT 0392 CAP Center Only

R03940 Reserve for Operations 0394 Gifts Program

R03950 Administrative Copying – Chancellor 0395

R04xxx Sales & Services Revenues of Aux Enterprises & Independent Operations 04xx

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 R01500 Athletic Fees, R01600 Health Service Fees, R01700 Activity Fees, R01800 Indebtedness fees, R07100 Bad Receivables Collected, and R07200 Investment Income.

R04010 Motor Pool Revenue 0401 Motor Pool Only

R04020 Central Store Rev 0402 Central Store Only

R04040 Printing Ser Rev 0404 Print Shop Only

R04050 Rental Property Rev 0405

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R04060	Vehicle Registration	0406			University Police Only
R04070	Traffic Fines	0407			University Police Only
R04080	Student Store Rev	0408			Book & Supply Store Only
R04090	CatCash Sales	0409		CatCard Office Only	
R04100	Administrative Rev	0410			
R04120	Book Rental Fees	0412			
R04130	Electric System Rev	0413			Utility Dept Only
R04150	Water System Rev	0415			Utility Dept Only
R04160	Sewer System Rev	0416			Utility Dept Only
R04200	Campus Center Rev	0420			University Center Only
R04300	Food Service Rev	0430			Food Service Only
R04310	Vending	0431			Vending Only
R04320	Concessions	0432			Concessions Only
R04340	Conference Food Sales	0434			Food Service Only
R04350	Catering Food Sales	0435			Food Service Only
R04400	Health Services Payroll Deduction		0440		Health Services Only
R04410	Health Services-Fee for Svcs		0441		Health Services Only
R04420	Health Services Pharmacy Charges			0442	Health Services Only

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R04440	Health Services Lab Charges	0444	Health Services Only
R04450	Recreational Rev	0445	
R04500	Housing Service Revenue	0450	
R04550	Long Distance Student Commission	0455	
R04600	Laundry Service Rev	0460	Washer Dryer Only
R04610	Soap Revenue	0461	Washer Dryer Only
R04700	Football Guarantees	0470	Athletics Only

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R04840	**Basketball Guarantees**	**0484**	**Athletics Only**
R04850	**Basketball Season Tickets**	**0485**	**Athletics Only**
R04860	**Basketball Advance**	**0486**	**Athletics Only**
R04870	**Basketball Game Day**	**0487**	**Athletics Only**
R04880	**Basketball Chancellor**	**0488**	**Athletics Only**
R04890	**Basketball Tournament**	**0489**	**Athletics Only**
R04900	**Sports Information Prog Sales**	**0490**	**Athletics Only**
R04950	**Sale of Publications**	**0495**	
R04960	**Gate/Admission Fee**	**0496**	
R04980	**Other Auxiliary Sales and Services**	**0498**	
R04990	**Other Sales of Goods**	**0499**	

R05000 through R05990 Non-uniform Usage **0500**

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 non-uniform usage by individual institutions of The University. This major source of revenue and its account componenets should not appear on external financial reports and statements.

R07xxx **Other Revenue** **07XX**

This major source of revenue includes financial resources received by the institution and not identified elsewhere in the **Chart of Accounts**.

R07050	**Insurance Recoveries (Non-operating)**	**0705**
R07060	**Damage Recoveries**	**0706**

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R08500 Transfers of Overhead Receipts for General Administration 0850

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 inter-institutional 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 980650 Overhead Transfers to General Administration.

R08600 Non-recurring Inter-institutional Transfers of Overhead Receipts 0860

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to a University institution's budget for non-recurring obligations from another University institution's overhead receipts budget. It is used only with inter-institutional 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 980705 Non-Recurring Inter-institutional Transfers.

R08610	**Transfer in 49389**	**0861**
R08620	**Transfer in 49429**	**0862**
R08630	**Transfer in 49529**	**0863**
R08640	**Transfer in 49629**	**0864**
R08650	**Transfer in 49729**	**0865**
R08660	**Transfer in 49829**	**0866**
R08670	**Transfer in 49929**	**0867**
R08680	**Transfer in 40029**	**0868**
R08690	**Transfer in Bond 2000**	**0869**

R08700 Continuing Inter-institutional Transfers of Overhead Receipts 0870

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-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 980750 Continuing Inter-institutional Transfers.

R0880 Transfer OH NC Govt. Cost **0880**

R08900 Other Inter-transfers **0890**

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 R08500 through R08700. This minor source is not used with the transfers of overhead receipts and includes only inter-institutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's minor object of expenditure 980805 Other Inter-Transfers.

R09000 Non—Revenues **0900**

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**.**

R09100 Salary Reimbursement **0910**

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.

R09200 Retained Appropriations **0920**

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 13th month accrual cycle.

R09210 Retained Appropriations-Budget Flexibility **0921** **(Cont. Office Only)**

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

R09220 Retained Appropriations – Deferred Obligations 0922 (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.

R09400 Change in Receivables 0940

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.

R09500 Change in Fund Balance 0950

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.

R09520 Additional Plant Facility 0952 (Cont. Office Only)

R09600 Non-expendable Refunds 0960

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.

R09700 Extraordinary Gain 0970

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 and infrequent in occurrence.

R09710 Special Items Gain 0971

R09710 Specd b3 UN5 scn3U5Tc 0./P ao.0144 Tc 0.1t or othernon-TJating

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.

R09720 Gain on Sale of Property and Equipment [redacted]

This account is used by proprietary funds