

## REVENUE ACCOUNT DEFINITIONS

Revenue accounts are numeric code in the form of 5XXX. These accounts are used within the organization codes.

### Educational and General Revenues

- 50XX Tuition** - Credit to the account within this range the tuition (basic fee) charged to students, net of refunds. Tuition includes charges for credit-bearing courses, and is categorized by session, by undergraduate versus graduate, and by in-state versus out-of-state. Tuition remissions or waivers should be assessed and reported as revenue even though there is no intention of collection from the student. An amount equal to such remissions or waivers should be reflected as expenditures and classified as scholarships or staff benefits. Where tuition or fees are automatically calculated but not properly chargeable, such as the F&M exchange program, such charges will be reversed.
- 5201 General Fee** - Credit to this account the generic fee charges for Student Building fee, Student Activity fee, Academic Support fee, Health Services fee, Student Center Expansion fee, and Student Center Maintenance fee. The general fee is charged of all students, during all university sessions. This fee will be assessed at a flat rate for all students taking 12 or more credits and on a prorated per credit basis for students taking less than 12 credits.
- 5275 Continuing Education Fee** – Used only to post the revenue associated with non-credit Continuing Education programs or courses such as the Elderhostel program and The Revisions Program offered by the Office of Graduate Studies and Extended Programs. This revenue may include some additional fee for extra materials used in some courses.
- 5210 Health Services Fee** - This is a component of the General Fee. It is calculated based on enrollment data and predetermined rates, and journal entried from the General Fee account.
- 5205 Academic Support Fee** - This is a component of the General Fee. It is calculated based on enrollment data and predetermined rates, and journal entried from the General Fee account.
- 5225 MIPP Fee** - This fee is charged to students participating in the Millersville Installment Payment Plan program and credited to the MIPP org (43601).
- 5230 Undergraduate Application Fee** - Credit to this account the application fee charged to undergraduate students.
- 5235 Graduate Application Fee** - Credit to this account the application fee charged to graduate students.
- 5240 Summer Orientation Fee** – Used only to post the revenue associated with the Summer Orientation Fee charged to students and their parents for attending orientation sessions.
- 5731 Miscellaneous Income** – Used to post the revenue from all miscellaneous sources not specifically covered elsewhere. Examples include revenue received from Student Services, Inc. for support of University sponsored lectures and cultural events, revenue received from students for Math calculators not returned at semester end, etc.

- 0211 Private Music Instruction** - Credit to this account fees charged for private music instruction.
- 5245 Placement Fee** - Credit to this account the Placement Fees charged to students for various services provided by the Placement Office.
- 5250 Degree Fee** - Credit to this account the fee charged to graduating students who are receiving a degree.
- 0219 Transcript Fee** - Credit to this account the fees collected from students who request transcripts.
- 5255 ID Replacement Fee** - Credit to this account, within the University I.D. account (274227), the fee assessed to students who request an ID replacement.
- 5260 Late Registration Fee** - Credit to this account the fees assessed against students who register late.
- 5265 Late Payment Fee** - Credit to this account the fees assessed against students for making a late payment.
- 0255 Curricular Fee** - Credit to this account any special Curricular Fee, which is charged within a discipline due to particularly high costs, involved in offering courses. Such extra fees must be approved by the Council of Trustees, and would usually be credited to a general revenue account rather than a departmental account. None exist at the current time.
- 0260 Materials Fee** - Credit to this account any extra fee charged for offering a particular course which involves greater than normal materials expense. This fee does not require Council of Trustees approval, and it is usually credited to a specific departmental SL account to augment the existing budget.
- 0299 Tuition Redistribution** - Credit to this account the out-of-state tuition redistribution received through the Chancellor's Office.
- 5320 State Appropriations** - Credit to this account appropriation received from the state (typically on a monthly basis). Appropriations include *unrestricted* monies allocated for Educational and General purposes.
- 5410 Federal Grants/Contracts** - Credit to this account revenue from federal agencies that are received or made available for specific projects or programs or made available under a contractual arrangement. This account should be utilized if a federal agency stipulates a specific use for the monies even though they are administered by a state agency.
- 5420 State Grants/Contracts** - Credit to this account revenue from state agencies which are received or made available for specific projects or programs or made available through contractual arrangements.
- 5430 Local Grants/Contracts** - Credit to this account revenues from local governmental agencies that are received or made available for specific projects or programs or made available through a contractual arrangement.
- 5440 Private Grants** - Credit to this account revenues received from non-governmental organizations for which no legal consideration is involved (that is, no specific goods or

services must be provided to the donor in return for the monies). Grants from a foreign government would be included in this category.

- 5440 Private Contracts** - Credit to this account revenue from non-governmental organizations for which specific goods and services must be provided to the fund or as stipulation for receipt of the funds. Revenues received through contracts from a foreign government would be included in this category. Revenues derived from the sale of goods and services incidental to the conduct of instruction, research, or public service should be reported as sales and services of educational activities even if the institution has a contract with the recipient of the goods or services. Revenue from a contract providing goods and services incidental to a non-educational activity of the institution, such as computer time-sharing, would be reported as other sources.
- 5502 5502 Gifts-Cash/Securities** - Credited with all unrestricted gifts within the Annual Fund, through the Alumni Development System
- 5270 Miscellaneous Testing Fee** – Used only to post the revenue associated with testing fees charges by the University’s Testing Center and occasionally by the Foreign Language Department to administer various test instruments.
- 5610 Costume Shop** - Credit to this account all Costume Shop revenues. Such revenue is credited to the Costume Shop SL account 274228.
- 0515 AV Rentals/Services** - Credit to this account all rental and service charges for use of AV equipment within the University Revenue account.
- 5602 Jenkins Nursery Fees**- Used only by the Jenkins Early Childhood Center to post revenue associated with nursery care.
- 5604 Jenkins Day Care Fees** – Used only by the Jenkins Early Childhood Center to post revenue associated with day care services.
- 5603 5603 Jenkins Kindergarten Fees** – Used only by the Jenkins Early Childhood Center to post revenue associated with the kindergarten program.
- 0539 Jenkins Public Kindergarten** - Credit to this account all charges by the Jenkins Early Childhood Center for public kindergarten services. This includes payments by the Penn Manor School District for its students and the snack charges assessed of participants in this program. All such revenue should be credited to Jenkins SL account 245600.
- 5615 Miscellaneous Sales/Services** – Used to post the revenue associated with the sales and services of educational activities. This includes the sale of publications, services provided by the Opinion Research Center, the Safety Center, the Music Prep Program, etc.
- 5710 Endowment Income** - Credit to this account unrestricted income from endowment and similar funds. Income from endowment funds that is credited to revenues should be the ordinary income (yield) earned on the investments of those funds permitted to be used for current operating purposes, including quasi-endowments designated by the institution's governing board for uses other than current operations.
- 0610 Expired Term Endowment** - Credit to this account the funds available for expenditure upon expiration of a term endowment.

- 5720 Investment Income** - Credit to this account the interest and other income from investments of current funds.
- 0620 Gain/Loss on Other Investments** - Credit to this account the gains (net of losses) from investments of current funds. The appropriate current unrestricted or current restricted account is credited.
- 0624 Fundraiser Proceeds** - Credit to this account all profits from fund-raising events sponsored by the University and therefore not considered gift income. Such revenue may be credited to unrestricted or restricted accounts, depending upon the information provided to participants regarding the use of proceeds.
- 5625 Registration Fees** - Credit to this account all workshop fees, registration fees, and other miscellaneous fees charged to participants other than the institution's students.
- 5630 Storeroom Charges** - Credit to this account all charges for storeroom supplies billed to external individuals or organizations. Credit Central Stores (271000) or Roddy Science Stores (271005).
- 5635 Printing/Copying Sales** – Used to post the revenue collected from external individuals, organizations, and students for services of the Printing and Duplicating Department and the Library.
- 0647 Legal Office Charges** - Credit to this account all reimbursements to Millersville University by the other SSHE Universities for Legal Office expenditures. Credit the MU Legal Clearing account (212130).
- 7020 Telephone Service** – Recurring monthly costs for telephone equipment and line rental. This cost is generally charged only to certain Independently Budgeted Operations and to all Auxiliary Operations.
- 7022 Telephone Service Charge back** – The credits received by the Telecommunications Department from certain Independently Budgeted Operations and all Auxiliary Operations for the recurring monthly costs of telephone equipment and line rental.
- 7024 Telephone Equip Installation** – The costs for one-time charges for installing or changing telephone equipment or service.
- 7026 Telephone Long Distance** – All toll charges including credit card, collect, and third-party charges, and telegrams.
- 5645 Use of Facility Fees** - Credit to this account all facility use fees billed to external individuals or organizations not otherwise covered by a specific revenue account.
- 5735 Return Check Charge** - Credit to this account all charges for returned checks.
- 5650 Library Patron Fee** - Credit to this account all charges assessed of the local community for use of the Library into the Library Acquisitions account (20910).
- 5740 Library Overdue Fee** – Used to post the revenue generated from charges to students and patrons for overdue library materials.

- 5743 Library Replacement Fee** – Used to post the revenue generated from charges to students and patrons for lost and damaged library materials.
- 5665 Infirmary Charges** – Used to post the revenue generated from medication and medical supplies dispensed to patients.
- 5655 Computer Charges** - Credit to this account all charges by the Computer Center to external individuals and organizations for computer services and support.
- 5750 Advance Deposit Forfeiture** - Credit to this account the forfeiture of the advance deposit for tuition/registration charged of new students (excludes room deposits).
- 0673 Other Forfeitures** - Credit to this account forfeiture of all other non-refundable deposits (excludes room deposits).
- 0675 Administrative Allowance** - Credit to this account any administrative allowance reimbursements.
- 5755 Parking Fines** – Used to post the revenue generated from charges to students, staff, and visitors for parking violations.
- 5620 Parking Registration Fees** – Used only by the University Police Traffic Fund to post revenue associated with the sale of parking permits.
- 5660 Labor Charges** – Used to post the revenue generated from charges to external individuals or organizations for labor. An example is Intramural Lifeguard labor provided to summer camps or other outside groups.
- 5760 Sale of Fixed Assets** - Credit to this account income from the sale of fixed assets.

#### **Auxiliary Enterprise Revenues**

##### **0800 -**

- 0854 Food Service Meal Plans** - Credit to these Food Service revenue account the charges assessed of students for various meal plans. Such revenues are differentiated by session, as well as by type of meal plan.
- 5841 Transient Food Sales** - Credit to this account all transient food service income not charged under a meal plan, except summer conference food charges. This includes day group charges, cash receipts from transient students, etc.
- 5842 Interdepartment Food Sales** - Credit to this account the value of food services utilized by internal University departments. Even though there is no cash exchange, this is treated as an expense to the using department and a credit to Food Service revenue.
- 5844 Summer Conference Food Sales** - Credit to this account all charges billed to Summer Conference Groups for food services provided under the Catering account.
- 5847 Meal Ticket Replacement Charges** - Credit to this account within the Food Service account charges for the replacement of meal tickets.

- 5849 Sweet Shop Sales** - Credit to this account all revenue collected by the Sweet Shop (46203).
- 5860 Dining Miscellaneous Income** - Credit to this account any food items not defined elsewhere.
- 0900 -**
- 5904 Room** - Credit to these account the room fee assessed of students. This revenue is differentiated by session.
- 5920 Room/Bath Premium** - Credit to this account any premium charged to dormitory occupants for residing in a single room or residing alone in a double room or for utilization of private baths.
- 5943 Room Damage Charges** - Credit to this account all fees assessed of room occupants for damages incurred.
- 5954 Room Key Replacement Charges** - Credit to this account any fees charged to room occupants to replace a key.
- 5950 Summer Conference Room Sales** - Credit to this account all room fees charged to Summer Conference groups.
- 5945 Transient Housing Fees** - Credit to this account all housing charges assessed of transient occupants.
- 5946 Interdepartmental Room Fees** - Credit to this account any housing charges assessed of internal University Departments. Even though this does not represent a cash exchange, it will be treated as expenditure to the using department and a revenue to Resident Life.
- 5947 Room Deposit Forfeitures** - Credit to this account the forfeiture of all room deposits.
- 5955 Resident Life Miscellaneous Income** - Credit to this account any room related charges not defined elsewhere.