

BANNER 5xxxxx REVENUE ACCOUNT DEFINITIONS

25-Sep-13

<u>Account</u>	<u>Short Description</u>	<u>Long Description</u>	<u>Restricted to Use by:</u>
500100	State Share of Instruction	Legislative appropriations from the state of Ohio based upon various instructional activities of WSU.	Admin Offices
500300	Other State Appropriations/Subsidy	Legislative appropriations from the state of Ohio which cannot be classified elsewhere.	Admin Offices
500400	Clinical Teaching Subsidy	Legislative appropriations from the state of Ohio based upon the clinical teaching activity of the School of Medicine.	Admin Offices & SOM
500500	Family Practice Instructionl Subsidy	Legislative appropriations from the state of Ohio based upon the family practice instructional activities of the School of Medicine.	Admin Offices & SOM
500600	Primary Care Instructional Subsidy	Legislative appropriations from the state of Ohio based upon primary care instructional activity of the School of Medicine.	Admin Offices & SOM
500700	Geriatric Instructional Subsidy	Legislative appropriations from the state of Ohio based upon geriatric instructional activity of the School of Medicine.	Admin Offices & SOM
501007	Undergraduate I&G Fees Summer	Instructional & general registration fees collected from undergraduate students enrolled for credit or audit courses during the summer academic term.	Admin Offices
501010	Undergraduate I&G Fees Fall	Instructional & general registration fees collected from undergraduate students enrolled for credit or audit courses during the fall academic term.	Admin Offices
501020	Undergraduate I&G Fees Winter	Instructional & general registration fees collected from undergraduate students enrolled for credit or audit courses during the winter academic term.	Admin Offices
501027	Undergraduate I&G Fees Winter Inter	Instructional & general registration fees collected from undergraduate students enrolled for credit or audit courses during the winter intersession academic term.	Admin Offices
501030	Undergraduate I&G Fees Spring	Instructional & general registration fees collected from undergraduate students enrolled for credit or audit courses during the spring academic term.	Admin Offices
501040	Undergraduate I&G Fees Deferred	Instructional & general registration fees collected from undergraduate students enrolled for credit or audit courses during the summer academic term of the subsequent fiscal year. These fees are deferred at fiscal year end.	Admin Offices
501107	Masters I&G Fees Summer	Instructional & general registration fees collected from graduate students during the summer academic term.	Admin Offices
501110	Masters I&G Fees Fall	Instructional & general registration fees collected from graduate students during the fall academic term.	Admin Offices
501120	Masters I&G Fees Winter	Instructional & general registration fees collected from graduate students during the winter academic term.	Admin Offices
501127	Masters I&G Fees Winter Intersessn	Instructional & general registration fees collected from graduate students during the winter intersession academic term.	Admin Offices
501130	Masters I&G Fees Spring	Instructional & general registration fees collected from graduate students during the spring academic term.	Admin Offices
501140	Masters I&G Fees Deferred	Instructional & general registration fees collected from graduate students for the summer academic term of the subsequent fiscal year. These fees are deferred at fiscal year end.	Admin Offices
501210	Doctoral I&G Fees Fall	Instructional & general registration fees collected from doctoral students during the fall academic term.	Admin Offices
501220	Doctoral I&G Fees Winter	Instructional & general registration fees collected from doctoral students during the winter academic term.	Admin Offices
501230	Doctoral I&G Fees Spring	Instructional & general registration fees collected from doctoral students during the spring academic term.	Admin Offices

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501240	Doctoral I&G Fees Deferred	Instructional & general registration fees collected from doctoral students & School of Medicine students for the summer academic term of the subsequent fiscal year. These fees are deferred at fiscal year end.	Admin Offices
501243	Doctoral I&G Fees SOM Deferred	Instructional & general registration fees collected from School of Medicine students for the summer academic term of the subsequent fiscal year. These fees are deferred at fiscal year end.	Admin Offices
501245	Professional I&G Fees Deferred	Instructional & general registration fees collected from professional students for the summer academic term of the subsequent fiscal year. These fees are deferred at fiscal year end.	Admin Offices
501255	Doctoral I&G Fees Summer	Instructional & general registration fees collected from doctoral students during the summer academic term.	Admin Offices
501256	Doctoral I&G Fees SOM Term1	Instructional & general registration fees collected from doctoral SOM students during the SOM Term1.	Admin Offices
501257	Doctoral I&G Fees SOM Term2	Instructional & general registration fees collected from doctoral SOM students during the SOM Term2.	Admin Offices
501265	Professional I&G Fees Fall	Instructional & general registration fees collected from professional students during the fall academic term.	Admin Offices
501275	Professional I&G Fees Winter	Instructional & general registration fees collected from professional students during the winter academic term.	Admin Offices
501285	Professional I&G Fees Spring	Instructional & general registration fees collected from professional students during the spring academic term.	Admin Offices
501295	Professional I&G Fees Summer	Instructional & general registration fees collected from professional students during the summer academic term.	Admin Offices
501300	Tuition-Undergraduate Summer	Surcharge collected from all undergraduate students enrolled for academic credit for the summer term who are not residents of Ohio.	Admin Offices
501310	Tuition-Undergraduate Fall	Surcharge collected from all undergraduate students enrolled for academic credit for the fall term who are not residents of Ohio.	Admin Offices
501320	Tuition-Undergraduate Winter	Surcharge collected from all undergraduate students enrolled for academic credit for the winter term who are not residents of Ohio.	Admin Offices
501327	Tuition-Undergraduate Winter Inter	Surcharge collected from all undergraduate students enrolled for academic credit for the winter intersession term who are not residents of Ohio.	Admin Offices
501330	Tuition-Undergraduate Spring	Surcharge collected from all undergraduate students enrolled for academic credit for the spring term who are not residents of Ohio.	Admin Offices
501340	Tuition-Undergraduate Deferred	Surcharge collected from all undergraduate students enrolled for the summer term of the subsequent fiscal year for academic credit, who are not residents of Ohio. These fees are deferred at fiscal year end.	Admin Offices
501400	Tuition-Masters Summer	Surcharge collected from all masters students enrolled for academic credit for the summer term who are not residents of Ohio.	Admin Offices
501410	Tuition-Masters Fall	Surcharge collected from all masters students enrolled for academic credit for the fall term who are not residents of Ohio.	Admin Offices
501420	Tuition-Masters Winter	Surcharge collected from all masters students enrolled for academic credit for the winter term who are not residents of Ohio.	Admin Offices
501427	Tuition-Masters Winter Intersession	Surcharge collected from all masters students enrolled for academic credit for the winter intersession term who are not residents of Ohio.	Admin Offices

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501430	Tuition-Masters Spring	Surcharge collected from all masters students enrolled for academic credit for the spring term who are not residents of Ohio.	Admin Offices
501440	Tuition-Masters Deferred	Surcharge collected from all masters students enrolled for the summer term of the subsequent fiscal year for academic credit, who are not residents of Ohio. These fees are deferred at fiscal year end.	Admin Offices
501500	Tuition-Doctoral Summer	Surcharge collected from all doctoral students enrolled for academic credit for the summer term who are not residents of Ohio.	Admin Offices
501510	Tuition-Doctoral Fall	Surcharge collected from all doctoral students enrolled for academic credit for the fall term who are not residents of Ohio.	Admin Offices
501520	Tuition-Doctoral Winter	Surcharge collected from all doctoral students enrolled for academic credit for the winter term who are not residents of Ohio.	Admin Offices
501530	Tuition-Doctoral Spring	Surcharge collected from all doctoral students enrolled for academic credit for the spring term who are not residents of Ohio.	Admin Offices
501540	Tuition-Doctoral Deferred	Surcharge collected from all doctoral students enrolled for the summer term of the subsequent fiscal year for academic credit, who are not residents of Ohio. These fees are deferred at fiscal year end.	Admin Offices
501543	Tuition-Doctoral SOM Deferred	Surcharge collected from School of Medicine doctoral students enrolled for the summer term of the subsequent fiscal year for academic credit, who are not residents of Ohio. These fees are deferred at fiscal year end.	Admin Offices
501555	Tuition-Doctoral SOM Term1	Surcharge collected from School of Medicine doctoral students enrolled for SOM Term1 for academic credit, who are not residents of Ohio.	Admin Offices
501565	Tuition-Doctoral SOM Term2	Surcharge collected from School of Medicine doctoral students enrolled for SOM Term2 for academic credit, who are not residents of Ohio.	Admin Offices
501600	Application Fee-Undergrad	Revenues collected from applicants for admission to an undergraduate degree program.	
501610	Application Fee-Masters	Revenues collected from applicants for admission to the Graduate School.	
501620	Application Fee-Doctoral	Revenues collected from applicants for admission to a doctoral program.	
501630	Application Fee-Nondegree	Revenues collected from applicants for admission to a non-degree program.	
501800	Registration Fees	Revenues collected from students for processing students' registration for a given term.	
502150	Graduation Fees	Revenues collected from students which are assessed at the time of the students' application for graduation.	
502200	Laboratory Fees	Revenues collected from students enrolled in specific courses which have adopted additional fees for special course materials & supplies unique to that course.	
502201	Course Fees Summer	Revenues collected from students enrolled in specific courses during Summer term which have adopted additional fees for special course materials & supplies unique to that course.	
502211	Course Fees Fall	Revenues collected from students enrolled in specific courses during Fall term which have adopted additional fees for special course materials & supplies unique to that course.	

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502221	Course Fees Winter	Revenues collected from students enrolled in specific courses during Winter term which have adopted additional fees for special course materials & supplies unique to that course.	
502231	Course Fees Spring	Revenues collected from students enrolled in specific courses during Spring term which have adopted additional fees for special course materials & supplies unique to that course.	
502241	Course Fees Deferred	Revenues collected from students enrolled in specific courses for future deferred terms which have adopted additional fees for special course materials & supplies unique to that course.	
502246	Course Fees SOM Term1	Revenues collected from students enrolled in specific courses during the Boonshoft School of Medicine Term1 which have adopted additional fees for special course materials & supplies unique to that course.	
502247	Course Fees SOM Term2	Revenues collected from students enrolled in specific courses during the Boonshoft School of Medicine Term2 which have adopted additional fees for special course materials & supplies unique to that course.	
502250	Testing Fees	Revenues collected from applicants to the Miller Analogy test (Graduate admissions test for education, nursing, & psychology) & the ACT Residual test (make up test for ACT).	
502270	Transcripts	Revenues collected from requestors of academic transcript copies.	
502320	Student Fines	Revenues collected due to monetary assessments for non-compliance with specific rules or policies. Examples are library fines, returned check charges, CTL fines, late payment charges, etc. (For proper classification of parking fines see account 505760.)	
502600	Miscellaneous Student Fees	Miscellaneous income from student related activities.	
503000	Non-Credit Fees	Fee Income collected from enrollees in non-credit courses.	
503001	Non-Credit Fees Summer	Fee Income collected from enrollees in non-credit courses during Summer term.	
503011	Non-Credit Fees Fall	Fee Income collected from enrollees in non-credit courses during Fall term.	
503031	Non-Credit Fees Spring	Fee Income collected from enrollees in non-credit courses during Spring term.	
503041	Non-Credit Fees Deferred	Fee Income collected from enrollees in non-credit courses of future deferred terms.	
504000	Facilities & Admin-Federal-Research	Revenues resulting from the assessment of facilities & administrative costs against sponsored research projects funded by the federal government.	RSP
504100	Facilities & Admin-Federal-Other	Revenues resulting from the assessment of facilities & administrative costs against sponsored instruction & public service projects funded by the federal government.	RSP
504250	Facilities & Admin-State-Research	Revenues resulting from the assessment of facilities & administrative costs against sponsored research projects funded by the state of Ohio.	RSP
504350	Facilities & Admin-State-Other	Revenues resulting from the assessment of facilities & administrative costs against sponsored instruction & public service projects funded by the state of Ohio.	RSP
504500	Facilities & Admin-Local-Research	Revenues resulting from the assessment of facilities & administrative costs against sponsored research projects funded by local governments.	RSP

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504600	Facilities & Admin-Local-Other	Revenues resulting from the assessment of facilities & administrative costs against sponsored instruction & public service projects funded by local governments.	RSP
504750	Facilities & Admin-Nongovt-Research	Revenues resulting from the assessment of facilities & administrative costs against sponsored research projects funded by non-governmental organizations.	RSP
504850	Facilities & Admin-Nongovt-Other	Revenues resulting from the assessment of facilities & administrative costs against sponsored instruction & public service projects funded by non-governmental organizations.	RSP
504980	Gifts-WSU Foundation	Gifts from the WSU Foundation.	Foundation
504985	Gifts-WSU Foundation Perm Restrictd	Gifts from the WSU Foundation which are permanently restricted.	Foundation
504990	Grants	Grants from all other sources. (All gifts should flow through the WSU Foundation & use 504980 or 504985).	
504993	Other Income-WSU Foundatn Temp Rest	Other income-WSU Foundation temporarily restricted.	Foundation
504994	Other Income-WSU Foundatn Perm Rest	Other income-WSU Foundation permanently restricted.	Foundation
504995	Gifts-NonOwned/Govt Equip Title Trf	To record the undepreciated cost of non-owned assets that were transferred to WSU's title, as gifts to the university.	
505000	Endowment Income	Revenues realized from the investment of endowment principal & made available to support the WSU activities specified in the instrument which established the endowment fund.	Foundation
505005	Spendable Income from Endowment	Spendable Income from Endowment	Foundation
505007	Investment Income from Endowment	Investment Income from Endowment	Foundation
505210	Housing Cancellation Fee	Charges assessed returning students who cancel housing arrangements after signing a contract.	Residence Services
505220	Billiards Income	Income generated from the rental of billiard table facilities.	Student Union
505240	Conference Housing	Charges assessed conference participants (sports camps, band camps, summer conferences, etc.) for temporary use of WSU provided housing.	
505250	Departmental Sales & Service	Revenues realized from the sale of goods or provision of services which are incidental to WSU's educational activities.	
505255	Sales & Service - Credit Card Sales	Revenues realized from the sale of goods or provision of services which are incidental to WSU's educational activities, payment of which is mad via credit card.	
505270	Equipment Rental Income	Revenues generated from the rental of equipment to Nutter Center event sponsors.	Nutter Center
505290	Event Sponsorship Income	Revenues generated from assessment of sponsor fees.	
505300	Vending Machine Income	Income collected from various vending machines located on WSU premises.	
505310	Interlibrary Loan Fee	Income generated by providing library users with material obtained through the interlibrary loan system.	University Libraries
505320	Photocopying Income	Income realized through the provision of photocopying services.	
505360	Clinical Practice Income	Income generated by the School of Medicine for providing professional health care service to the WSU health clinic.	Health Clinic
505370	Student Clinic Fees	Income collected from patients for health care service received at the WSU health clinic & department of Professional Psychology counseling services.	Health Clinic
505380	Registratn Fee-Noninstructionl Evnt	Primarily used by Event Services to record registration fees for events that do not involve noncredit instruction. (I.E. used with program 30070 orgs.)	

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505390	NC-Promoter Reimbursable Items	Revenue realized from chargeback of expenses to promoters of events occurring at the Nutter Center.	Nutter Center
505400	Locker Rental	Revenues collected from users of the locker room facilities & rental of other lockers, such as music & art, etc.	
505410	ESPM-External Sales	Income generated from the sales of excess surplus property to non-WSU related parties.	
505500	Student Room Charges-Summer	Room rent collected from student residents of WSU operated housing units during the summer academic term.	Residence Services
505510	Student Room Charges-Fall	Room rent collected from student residents of WSU operated housing units during the fall academic term.	Residence Services
505520	Student Room Charges-Winter	Room rent collected from student residents of WSU operated housing units during the winter academic term.	Residence Services
505530	Student Room Charges-Spring	Room rent collected from student residents of WSU operated housing units during the spring academic term.	Residence Services
505550	Food Service-Dining Dollars	Food Service location sales from student residents of university operated housing units. These student board plan revenues are paid via the Dining Dollars on these students' Wright One Cards.	Food Service
505560	Food Service-Bonus Bucks	Food Service location sales from faculty, staff, or student Wright One card Bonus Bucks. (Bonus Bucks are incentive dollars for food service designated Wright One card balances.)	Food Service
505570	Food Service-Flex Bucks	Food Service location sales from any Wright One card Flex Bucks.	Food Service
505580	Food Service-Cash Sales	Food Service location cash sales.	Food Service
505610	Damage Claims Income	Charges assessed student residents or guests of WSU operated housing units for damages inflicted to housing facilities.	Residence Services
505620	Deposits Forfeited	Income received from the forfeiture of housing security deposits.	Residence Services
505640	Student Union-Arcade Income	Income generated from the rental of pool table facilities & collections from the game room arcade machines.	Student Union
505650	Athletic Ticket Sales	Revenues from ticket sales to Intercollegiate Athletic events.	Athletics
505660	Advertising Income	Revenues collected from clients advertising in various WSU publications or for other WSU events.	
505680	Athletic Guarantees	Revenues received from other universities for scheduling them for "away" Intercollegiate Athletic events.	Athletics
505690	Athletic Camp Income	Registration fees for operating camps held by Intercollegiate Athletics.	Athletics
505730	NC-Ticket Sales	Revenues from the sale of tickets to Nutter Center promoted events.	Nutter Center
505750	Parking Permits/Fees	Revenues collected from users of parking facilities, including parking decals. (For proper classification of revenues from use of the main campus visitor parking lot, see account 505630.)	
505760	Parking Fines	Monetary assessments for non-compliance with parking regulations.	Parking Services
505790	Food Service-Catering Revenue	Revenue received at the Nutter Center from promoters/agents for reimbursement of food service provided to the entertainers, etc.	Nutter Center
505810	Sales-Confections	Revenues from the sale of confectionary goods.	
505850	Resident Phone-Long Distance	Charges to students living in campus housing for long distance telephone services provided by CaTS.	Residence Services & Telecomm

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505900	Sales-New Text Books	Revenues generated at the Lake Campus Bookstore for the sale of new text books which are listed by the instructor as a course requirement.	Lake Campus Bookstore
505950	Sales-Gifts	Revenues generated from the sale of jewelry, greeting cards, playing cards, etc. through WSU bookstores.	WSU Bookstores
506000	NC-Fire & Medic Chargeback	Revenue received from promoters/agents for fire & medic services provided to them for Nutter Center events.	Nutter Center
506010	NC-Ushers Chargeback	Revenue received from promoters/agents for ushering services provided to them for events held at the Nutter Center.	Nutter Center
506020	NC-Ticket Takers Chargeback	Revenue received from promoters/agents for services rendered by ticket takers for events held at the Nutter Center.	Nutter Center
506030	NC-Technical Crew Chargeback	Revenue received from promoters/agents for services rendered by the technical crew for Nutter Center events.	Nutter Center
506040	NC-Stage Hands Chargeback	Revenue received from promoters/agents for services rendered by the stage hands for Nutter Center events.	Nutter Center
506050	NC-Housekeeping Chargeback	Revenue received from promoters/agents for housekeeping services provided to them for Nutter Center events.	Nutter Center
506080	NC-Inside Security Chargeback	Revenue received from promoters/agents for inside security provided to them for Nutter Center events.	Nutter Center
506090	NC-Fairborn Police Chargeback	Revenue received from promoters/agents for Fairborn police services provided to them for Nutter Center events.	Nutter Center
506100	NC-WSU Police Chargeback	Revenue received from promoters/agents for WSU police services provided to them for Nutter Center events.	Nutter Center
506110	NC-WSU Maintenance Chargeback	Revenue received from promoters/agents for WSU maintenance services provided to them for Nutter Center events.	Nutter Center
506120	NC-WSU Electrician Chargeback	Revenue received from promoters/agents for WSU electrician services provided to them for Nutter Center events.	Nutter Center
506130	NC-Media Services Chargeback	Revenue received from promoters/agents for media services provided to them for events held at the Nutter Center.	Nutter Center
506140	NC-Runner Chargeback	Revenue received from promoters/agents for miscellaneous services provided to them for Nutter Center events.	Nutter Center
506150	NC-Utilities Chargeback	Revenue received from promoters/agents for the use of various utilities consumed during Nutter Center events.	Nutter Center
506170	NC-Telephone Chargeback	Revenue received from promoters/agents for the use of phone services during events held at the Nutter Center.	Nutter Center
506200	NC-Advertising Chargeback	Revenue received from promoters/agents for the reimbursement of advertising costs incurred to hold Nutter Center events.	Nutter Center
507000	Administrative Fees	Income received from various programs as a result of the program's allowance of a defined reimbursement to offset internally incurred administrative expenses.	
507050	AMS Reimburse Administrative Fees	Income received from AMS to offset administrative expenses incurred by Residence Services.	Residence Services
507130	Ticketmaster Incentive	Incentive income on the sale of tickets to Nutter Center events through the Nutter Center box office & received from Ticketmaster for ticket sales made through other Ticketmaster outlets.	Nutter Center
507150	Commissions Income	Income received as compensation from outside vendors resulting from their use of WSU premises for an income producing function.	

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507170	Handling Fee Income	Service charges applied to ticket sales at the Nutter Center that the customer pays to obtain tickets.	Nutter Center
507180	Royalty Income	Income received by WSU in the form of royalties.	
507190	Athletic Conference Income	Income received by Intercollegiate Athletics from the NCAA or affiliated athletic sports conference as a result of membership or participation in sponsored sporting events.	Athletics
507210	Dining Services Fee Income	Income received from students on the mandatory board plan to offset the internally incurred administrative expenses.	Food Service
507300	Interest & Dividend Income	Income earned from investments of cash.	
507310	Realized Investment Gain/Loss	Realized gains/(losses) from investments managed externally.	Admin Offices
507320	Unrealized Investment Gain/Loss	Unrealized gains/(losses) from investments managed externally.	Admin Offices
507330	Investment Ordinary Income	Activity in new partnerships and venture capital investments.	Admin Offices
507340	Value Change in Gifted Stock	Value change from sale of gifted stock - gain/(loss) in value of gifted stock resulting from the liquidation of the stock.	Foundation
507350	Miscellaneous Income	Income received from various non-recurring sources not logically classified under another category & immaterial in amount.	
507390	Investment Management Fees	Investment management fees related to investment income gross revenues posted in accounts 507300- 507320. Fees paid are for investment managers, investment consulting services, & custodial investment accounts.	Admin Offices
507450	Rental Income	Income received as compensation for the use of WSU property.	
507700	Insurance Proceeds	Revenue realized from insurance proceeds.	Admin Offices
507999	Auxiliary Enterprise Sales GASB35	This new Banner account may be used in generating GASB35 reports.	Admin Offices
541100	Gifts in Kind	Gifts in kind for the WSU foundation.	Foundation
542000	Federal Grants & Contracts Awards	Federal grants or contracts received by WSU.	RSP
542100	State Grants & Contracts Awards	State grants or contracts received by WSU.	RSP
542200	Local Grants & Contracts Awards	Local grants or contracts received by WSU.	RSP
542300	Nongovt Grants & Contracts Awards	Nongovernmental grants or contracts received by WSU.	RSP
543120	Interest on Savings & Temp Cash Inv	Revenue from interest income from cash investments.	Admin Offices
543130	Other Investment Income	Income from investments that are not a part of the WSU Foundation formal investment portfolio plan.	Admin Offices
543200	Interest on Loan Receivable	Interest income received from loans receivable of WSU.	Admin Offices
543210	Interest on Loan Cancelled-Service	Interest income on loans cancelled for services rendered by the borrower.	Admin Offices
543220	Interest on Loan Cancelled-Bankrupt	Interest income on loans cancelled due to bankruptcy of the borrower.	Admin Offices
543230	Interest on Loan Cancelled-Death	Interest income on loans cancelled due to the death of the borrower.	Admin Offices
543240	Interest on Loan Cancelled-Military	Interest income on loans cancelled for military service rendered by the borrower.	Admin Offices
543250	Interest on Loan Cancelled-Disabled	Interest income on loans cancelled due to disability of the borrower.	Admin Offices
543260	Interest on Loan Cancelled-SmallBal	Interest income on loans cancelled because of uncollectible small balances.	Admin Offices
543270	Interest on Loan Cancelled-Assigmnt	Interest income on loans cancelled due to the assignment of loans to the federal government for collection.	Admin Offices

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543280	Interest on Loan Cancelled-Compr	Interest income on loans cancelled due to compromise with the borrower.	Admin Offices
543290	Interest on Loan Cancelled-Law Enf	Interest income on loans cancelled for law enforcement services rendered by the borrower.	Admin Offices
543320	Interest on Loan Cancelled-Intrvntn	Interest income on loans cancelled due to early intervention as defined under the particular loan program regulations.	Admin Offices
543321	Interest on Loan Cancelled-NFL Svc	Interest income on loans cancelled due to service for nurse faculty as defined under the particular loan program regulations.	Admin Offices
543322	Interest on Loan Cancel-Military7/72	Interest income on loans cancelled due to military service 7/1972 or later as defined under the particular loan program regulations.	Admin Offices
543323	Interest on Loan Cancel-PreK ChildC	Interest income on loans cancelled for prekindergarten childcare staff as defined under the particular loan program regulations.	Admin Offices
543324	Interest on Loan Cancel-VA Disabled	Interest income cancelled on Perkins loans for VA based disability.	Admin Offices
543330	Interest on Loan Cancelled-CSM	Interest income on loans cancelled due to certain subject matter (CSM) as defined under the particular loan program regulations.	Admin Offices
543340	Interest on Loan Cancelled-Nurs/Med	Interest income on loans cancelled due to entering the Nursing or Medical Technician field under the particular loan program regulations.	Admin Offices
543350	Interest on Loan Cancelled-Volunter	Interest income on loans cancelled as a result of volunteering as defined under the particular loan program regulations.	Admin Offices
543360	Interest on Loan Cancelled-FireFigh	Interest income on loans cancelled as a result of firefighting as defined under the particular loan program regulations.	Admin Offices
543400	Interest from Judgments	Interest income resulting from the difference between the higher interest rate awarded by the court when cases are litigated & the rate of interest on the original loan.	Admin Offices
547010	Penalty Charges on Loans	Penalty charges assessed against borrowers.	Admin Offices
547020	Late Fees on Loans	Late fees assessed against borrowers.	Admin Offices
547030	Loan Collection Costs Recovered	Collections of late charges against loans over 120 days old computed by formula provided by federal regulations. These collections are in addition to other late charges.	Admin Offices
547040	Loan Penalty Charges Cancelled	Penalty charges recognized but cancelled according to provisions of the federal loan program. Cost of cancellation recorded to account 752130.	Admin Offices
547050	Income from Litigation on Loans	Collection of litigation charges against loans that required legal action. These collections are in addition to other charges.	Admin Offices
547060	Loan Late Charges Cancellation	Late charges recognized but cancelled according to provisions of the federal loan program. Cost of cancellation recorded to account 752130.	Admin Offices
547070	Penalty Charge Assigned on Loans	Penalty charges recognized but cancelled as a result of the assignment of loans to the federal government for collection. Cost of cancellation recorded to account 752270.	Admin Offices
547075	Late Charge Assigned on Loans	Late charges assigned to Department of Education on Perkins loans.	Admin Offices
547080	Collection Costs Cancelled on Loans	Collection costs recognized but cancelled according to provisions of the federal loan program. Cost of cancellation recorded in account 752xxx.	Admin Offices

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547350	CIV Insurance Cash Surrender Value	Increase in cash surrender value for recording increases or reductions in the cash surrender value of insurance policies on which donors have named the Foundation or university as beneficiary.	Admin Offices
547360	CIV Split Interest Agreements	To record changes in value of split-interest agreements held by the Foundation.	Admin Offices
577030	Budget Pool-Balance CarryoverRevenu	Annual budget carryover of revenue balance available for certain fund/orgs for fiscal years 2007 & 2008.	