Standard Account Codes: Revenues

**501 - - - Tuition:** Fees assessed for credit courses and all other instruction.

- 501010 Tuition Summer Session
- 501020 Tuition Fall Session
- 501040 Tuition Spring Session
- 50105x Tuition Non-Credit
- 50106x Seminar/Workshop Income
- 501080 Nursing Tuition Surcharge
- 501090 Prior Year Tuition

**Allowances:** For Controller’s Office Use Only.

- 501095 Allowances-Tuition
- 501096 Allowances-Tuition Fees
- 501097 Allowance-Orientation Trans Fee

**502 - - - Student Fees:** Fees assessed for educational purposes and student activities.

- 502001 Late Registration Fee
- 502004 Application Fee
- 502005 Change Program Fee
- 502006 Graduation Fee
- 502007 Microfilming Fee
- 502009 Student Service Fee
- 502010 Fees/Forfeited Deposits
- 502012 Tuition Remission Rev
- 502013 FAA Exam Fees
- 502020 Chemistry Lab Fees
- 502021 Language Lab Fees
- 502022 Studio Art Fees
- 502025 Copyright Fee
- 502026 Binding Fee
- 502027 Mandatory Registration Fee
- 502030 Biology Lab Fee
- 502031 Physics Fee
- 502032 Earth & Atmospheric Sciences Fee
- 502037 COPS Course Fees
- 502038 Health Insurance Fee
- 502039 Freshman Orientation Fee
- 502042 Residence Life Application Fee
- 502050 Student Activity Fee-Full-Time
- 502052 Recreation Center Fee Full-Tim
- 502053 Recreation Center Fee Part-Time
502055 Communication Lab Fee
502057 English Lab Fee
502058 Computer Science Lab Fee
502059 Student Technology Fee

502060 Student Recreation Fee
502062 Housing Contract Cancellation Fees
502063 Readership Fees
502064 GIS Course Fee
502065 Nursing Fee
502066 Preprofessional Health Studies Fee
502067 Sociology Fee
502068 Theatre Fee
502069 Music Fee
502070 Art History Lab Fee

502071 Endodontics Clinical Use Fee
502072 Intro to Intl Criminal Law Fee
502074 Ugrad Software Licensing Fee
502075 Political Science Lab Fee
502076 PA Student Clinical Fee
502077 SGA Athletic Fee
502078 Spain Studio Fee
502079 EOH Lab Fee
502080 DCHS MAT Course Fee

502081 DPT Course Fees
502082 International Student Orientation/Insurance Fee
502083 Tuition Insurance Fee
502084 STL to Madrid Fee
502085 Student Exchange Fee
502086 DCHS Occ Therapy Course Fees
502087 DCHS Occ Science Course Fees
502088 DCHS Nutrition Dietetics Course Fee

502091 Reduction Student Activity Fee
502092 Reduction Recreation Center Fee
502093 Tuition Reduction-Archive
502095 Reduction TCI Cable
502097 Reduction Residence Life Fee
502098 Student Activity Fee
502099 Reduction Laundry Fee
502100 Reduction Shuttle Fee
502101 Reduction CMP R&R
502102 Reduction CMP Aramark

503 - - - Gifts, Private Grants & Contracts: Funds received or pledged by outside entities or individuals in the form of a gift, grant or contract for restricted or unrestricted purposes.

503050 Private Grants-Restricted
503051 Private Grants-Unrestricted
503055 Private Contracts
5031xx Federal Grants and Contracts
503200 State Grants and Contracts
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>503300</td>
<td>Other Governmental Grants and Contracts</td>
</tr>
<tr>
<td>503400</td>
<td>Federal Loan Fund Adv</td>
</tr>
<tr>
<td>5037xx</td>
<td>Gifts</td>
</tr>
<tr>
<td>503731</td>
<td>Gifts-Match</td>
</tr>
<tr>
<td>503800</td>
<td>Permanently Restricted Gifts</td>
</tr>
<tr>
<td>503801</td>
<td>Permanently Restricted Gifts-Match</td>
</tr>
</tbody>
</table>

**504 - - - Indirect Cost Recovery:** Funds received from a sponsoring agency to cover the research project costs which cannot be specifically identified. These costs are incurred by supporting administrative and service functions provided by the institution.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>504100</td>
<td>Indirect Cost Recovery On-Campus</td>
</tr>
<tr>
<td>504200</td>
<td>Indirect Cost Recovery Off-Campus</td>
</tr>
<tr>
<td>504300</td>
<td>Indirect Cost Recovery Administrative Allowance</td>
</tr>
<tr>
<td>504400</td>
<td>Indirect Cost Recovery Other</td>
</tr>
<tr>
<td>504900</td>
<td>Indirect Cost Recovery Cost Sharing (Contra Revenue)</td>
</tr>
</tbody>
</table>

**505 - - - Investment Income:** Revenues earned in the form of interest, dividends or gains from funds invested including endowment income.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>5051xx</td>
<td>Investment Income Interest</td>
</tr>
<tr>
<td>505200</td>
<td>Loan Fund Interest Collect</td>
</tr>
<tr>
<td>505300</td>
<td>Investment Income Dividends</td>
</tr>
<tr>
<td>5054xx</td>
<td>Investment Income Gain/Loss on Sale of Investment</td>
</tr>
<tr>
<td>505500</td>
<td>Investment Income PE Income</td>
</tr>
<tr>
<td>505508</td>
<td>SLUCare-Investment Income PE Income</td>
</tr>
<tr>
<td>505510</td>
<td>PE Income Added to Principal</td>
</tr>
<tr>
<td>5056xx</td>
<td>Investment Income Other</td>
</tr>
<tr>
<td>5057xx</td>
<td>Investment Return Net of Amount Designated for Operations / Other, Net</td>
</tr>
</tbody>
</table>

**506 - - - Rental Income:** Funds received from outside entities for the use of property owned by the University.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5061xx</td>
<td>Rental Income Facilities</td>
</tr>
<tr>
<td>5062xx</td>
<td>Miscellaneous Royalties/Property Rental</td>
</tr>
<tr>
<td>506600</td>
<td>Rental Income Equipment</td>
</tr>
<tr>
<td>506900</td>
<td>Rental Income Other</td>
</tr>
</tbody>
</table>

**507 - - - Other Income:** Income received from educational departments and other income not defined in the categories above.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>507100</td>
<td>Other Income Educational Departments</td>
</tr>
<tr>
<td>507128</td>
<td>SLUCare-Other Income Educational Departments</td>
</tr>
<tr>
<td>5072xx</td>
<td>Other Income General Fees/Charges and Sales</td>
</tr>
<tr>
<td>507300</td>
<td>Other Income Matured Annuity &amp; Life Income</td>
</tr>
<tr>
<td>5074xx</td>
<td>Other Income Miscellaneous</td>
</tr>
<tr>
<td>5075xx</td>
<td>Other Income Miscellaneous</td>
</tr>
<tr>
<td>5076xx</td>
<td>Other Income General Fees/Charges and Sales</td>
</tr>
<tr>
<td>507700</td>
<td>Auxiliary-Other Income General Fees</td>
</tr>
<tr>
<td>507800</td>
<td>Auxiliary-Other Income Miscellaneous</td>
</tr>
</tbody>
</table>

**511 - - - Residence Hall Income:** Funds received from students and organizations for the use of the dormitories.
511100 Summer Room Revenue
511150 Contract Extension
511160 Overflow Manresa
511200 Fall Room Revenue
511400 Spring Room Revenue
511510 Summer Conference Revenue
511520 Apartment Revenue
511545 Housing & Residence Life Revenue Reduction
511550 Flats Utility Fees Revenue
511560 Auxiliary Revenue

**Allowances:** To record Auxiliary Financial Aid Contra Revenue (for Controller’s Office use).

511920 Allowances-Auxiliary Laundry
511930 Allowances-Auxiliary Parking
511940 Allowances-Auxiliary Room
511950 Allowances-Auxiliary Board
511960 Allowances-Auxiliary Activity Fee
511970 Allowances-Auxiliary Communication Fee
511980 Allowances-Auxiliary Billiken Bucks
511990 Telephone Reduction Fee

**512 - - - Food Sales:** Funds received from students for board and food sales from any operation of the University.

512010 Summer Board Revenue
512020 Fall Board Revenue
512040 Spring Board Revenue
512060 Cafeteria Cash Sales
512061 Summer Programs
512075 Vending Machines
512099 Board Revenue Between Auxiliaries

**513 - - - Athletics:** Funds received for goods or services provided by the athletic departments of the University.

513001 Gate Receipts-Season
513003 Radio/TV Income
513005 NCAA Tournament Revenue
513007 A10 Tournament Tickets
513016 A10 Performance Distribution
513021 Gate Receipts-Individual
513022 Arena Suite Tickets
513023 Athletics-Parking Revenue
513101 Ticket Sales Revenue
513102 Other Ticket Revenue

**514 - - - Recreation Center:** Funds received by the Recreation Center for memberships, registration fees and various other revenues.

514010 Rec Center Faculty Memberships
514016 Rec Center Payroll Deduction Memberships

Updated 2/7/16
514019 Rec Center Refunds Memberships
514021 Rec Center Daily Use Fees
514030 Rec Center Miscellaneous Memberships
514052 Rec Center Intramural Fees
514053 Rec Center Fitness Program Registration
514054 Rec Center Aquatic Programs
514059 Rec Center Refunds-Programs
514071 REC Camp

515 - - -  Clinical Services: Funds received by the University clinical departments for patient care.

515002 Patient Fees: Clinical Outpatient Fees-LSS
515005 Patient Fees: Clinical Inpatient Fees-IDX
515006 Patient Fees: Clinical Outpatient Fees-IDX
515007 Patient Fees: Accrued Patient Fees-IDX
515009 Adjustment Reconciliation
515010 Patient Fee Adjustments: Commercial
515012 Patient Fee Adjustments: Change in Allowance
515023 Patient Fee Adjustments: Miscellaneous Contracts-Adjustment
515026 Patient Fee Adjustments: Contractual Adjustment

515042 St. Luke’s Hospital
515043 Memorial Hospital-Belleville
515044 St. Joseph Hospital-West
515045 St Anthony’s
515047 St. Louis County

515051 St John’s Hospital
515054 Renal Dialysis
515055 Cardinal Glennon Hospital
515056 St Mary’s Hospital-St. Louis
515057 City of St Louis
515059 St Joseph's-St Charles

515060 VA Hospital
515064 St Elizabeth’s Hospital-Belleville
515067 St Joseph/St Clare

515070 Hannibal Regional Hospital
515071 Marshall Browning Hospital
515072 Mid-America Transplant
515074 Bethesda Hospital
515075 DePaul Hospital
515078 St Charles County Pathology
515079 Franklin County Pathology

515080 Exodus Program
515081 Jefferson County Pathology
515083 Tenet
515085 Life Care Center
515086 National Health Care - Maryland Heights
515088 Lake St Charles
Net Assets Released: Reclassification of temporarily restricted net assets to unrestricted net assets when donor imposed restrictions on donated assets are met. For Controller's Use Only.