

Revenue Line Item Definitions

As of July 01, 2022

Line Item	Description
	-- Definition
4105101	Registration and Conference Fees, Non-Auxiliary -- Revenue generated by non-auxiliary units from fees assessed to individuals or groups to participate in conferences or some event, such as camps, short courses, or workshops that have some educational, research, or community service purpose. -- Revenue generated from Lifetime Activities Program fees assessed to individuals by the School of Physical Education for the Wellness Coliseum Program.
4105201	Brochure Sales, Non-Auxiliary -- Revenue generated by non-auxiliary units from the sale of brochures, pamphlets, reports, or any other written materials. Also includes audiovisual materials.
4105202	Publication Sales, Non-Auxiliary -- Revenue generated by non-auxiliary units from publishing reports, newsletters, brochures, etc.
4105203	Subscription Sales, Non-Auxiliary -- Revenue generated by non-auxiliary units from sums paid for the right to receive publications periodically, i.e., selling subscriptions to the WV Law Review.
4105204	Illustration Receipts, Non-Auxiliary -- Revenue generated by non-auxiliary units from fees assessed for drawings, pictorial representations, etc.
4105210	D.A. Only Advertising Sales -- Revenue received by non-auxiliary units from the sale of advertising services (performed by students) that are <i>not</i> subject to Unrelated Business Income Tax. <i>For Daily Athenaeum advertising sales only.</i>

- 4105220 **Creative Services Revenue**
-- To record revenue collected for Prospect & Price's creative agency services (Ad design, videography, photography, PR) - Student Media.
- 4105250 **Motor Pool – Misc. Sales & Services**
-- Revenue received from miscellaneous services provided by the Motor Pool i.e., bus rental, repair services, etc.
- 4105301 **Instrument Rentals and Sales**
-- Revenue generated from fees assessed as rental to students for instruments, such as dental instruments, band instruments, or any other instrument rental.
- 4105401 **Rental Fees, Non-Auxiliary**
-- Revenue generated from rental fees assessed by **non-auxiliary** units.
- 4105501 **Royalty Receipts, Non-Auxiliary**
-- Revenue generated from fees assessed by **non-auxiliary** units for allowing another to use a patent, a work of art, a mineral right, or another right that the University owns.
- 4105601 **Ticket Sales & Gate Receipts, Non-Auxiliary**
-- Revenue generated from the sale of tickets or admission costs collected at the gate prior to events held by **non-auxiliary** units.
- 4105701 **Testing Fees**
-- Revenue generated from fees assessed to perform tests and report the results, i.e. graphite samples and report results.
- 4105702 **Health Insurance Fee for International Students**
--To record charge to international students for health insurance.
- 4105801 **Counseling Service Fees**
-- Revenue generated from tests given to students for admittance to a particular school or college, career guidance, psychological evaluation, etc.
- 4105802 **Faculty/Staff Consultation Fees**
-- Revenue generated from fees assessed when faculty and staff provide counsel or advice.
- 4105901 **Permission Fees**
-- Revenue collected when a portion of a WVU-owned publication is reprinted in another book or journal.

- 4105902 **Reprint & Translation Right Sales**
-- Revenue collected for licensing of WVU-owned publication for reprinting by another press or for foreign translation.
- 4105903 **Electronic Rights Sales**
-- Revenue collected for digital publications.
- 4105904 **Other Book Publishing Income**
-- Miscellaneous revenue from books.
- 4105905 **Other Journal Publishing Income**
-- Miscellaneous revenue from journals.
- 4106101 **Dining Dollars - Non-Auxiliary**
-- Revenue generated from the Dining Dollars card sales of food and meals to **non-auxiliary** units.
- 4106102 **Mountie Bounty - Non-Auxiliary**
-- Revenue generated from Mountie Bounty card sales to **non-auxiliary** units.
- 4106201 **Student Activities and Programs**
-- Revenue generated from fees assessed to gain admittance to student programs.
- 4106202 **Recreation and Intramural**
-- Revenue generated from fees charged to participate or gain admission to recreational/intramural activities.
- 4106203 **Radio Station Receipts**
-- Revenue generated from the business operations of the University's student Radio Station.
- 4106401 **Library Fines**
-- Revenue received from fees assessed by the University Libraries that operate as a penalty for failure to comply with library rules, i.e. book fines.
- 4106402 **Library Service Fees**
-- Revenue generated from fees assessed for by the University Libraries for library services such as copy charges, microfilm, inter-library loans, book and poster sales, etc.
- 4106501 **University Art Series**
-- Revenue generated from the sale of tickets and season passes to University Art Series productions.

- 4106701 **OIP Exchange Programs – Administrative Fees**
-- Revenue generated from administrative fees collected by the Office of International Programs for administration of student exchange programs.
- 4106702 **OIP Study Abroad Fees**
-- Revenue generated from other fees (to cover costs such as transportation, supplies, insurance, etc.) collected by the Office of International Programs for the Study Abroad Programs.
- 4106703 **International Student Sponsorship Fees**
-- Fee paid by international student sponsors to WVU for services provided to the international student population.
- 4106704 **International Student Fee**
-- To record fee paid by international students to WVU for services provided to the international student population.
- 4105705 **IEP Application Fee**
-- To record fees paid by students applying for Intensive English Program admission. Fee is to cover cost of processing applications.
- 4106710 **Program Fees Extended Learning Courses**
-- To record program fees generated by courses offered through Extended Learning (for example, wrestling courses held by the Physical Education Teacher Education Program).
- 4106801 **Farm Sales - Animal Services**
-- Farm revenue generated from fees assessed for Animal Services, i.e. board charged to house animals while they are being studied.
- 4106802 **Farm Sales - Dairy, Creamery and Milk**
-- Farm revenue received from the sale of dairy products.
- 4106803 **Farm Sales - Farm Rental Fees**
-- Farm revenue received from the rental of farm facilities and equipment.
- 4106804 **Farm Sales - Forest Sales**
-- Farm revenue received from the sale of timber.
- 4106805 **Farm Sales - Fruit & Vegetables**
-- Farm revenue received from the sale of fruits & vegetables.
- 4106806 **Farm Sales - Greenhouse Sales**
-- Farm revenue received from the sale of greenhouse products, e.g. plant and flower sales.

- 4106807 **Farm Sales - Meat & Poultry**
-- Farm revenue received from the sale of meat & poultry.
- 4106808 **Farm Sales - Miscellaneous**
-- Farm revenue received from the sale of farm products that do not fall under any other category listed.
- 4106809 **Farm Sales - Sheep & Livestock**
-- Farm revenue received from the sale of sheep and other livestock.
- 4106810 **Farm Sales - Severance Tax**
-- Farm revenue received as severance tax.
- 4107101 **ICPE - Sales to Individuals**
-- Revenues generated by sales to individuals by the International Center for Performance Excellence (ICPE) at the School of Physical Education.
For ICPE use only.
- 4107102 **ICPE - Sales of Exam Copies**
-- Revenues generated by sales of exam copies by the International Center for Performance Excellence (ICPE) at the School of Physical Education.
For ICPE use only.
- 4107103 **ICPE - Sales to Institutions**
-- Revenues generated by sales to institutions by the International Center for Performance Excellence (ICPE) at the School of Physical Education.
For ICPE use only.
- 4107104 **ICPE - Sales to Bookstores**
-- Revenues generated by sales to bookstores by the International Center for Performance Excellence (ICPE) at the School of Physical Education. *For ICPE use only.*
- 4107105 **ICPE - Sales to Wholesalers**
-- Revenues generated by sales to wholesalers by the International Center for Performance Excellence (ICPE) at the School of Physical Education.
For ICPE use only.
- 4107106 **ICPE - Sales to Distributors**
-- Revenues generated by sales to distributors by the International Center for Performance Excellence (ICPE) at the School of Physical Education.
For ICPE use only.

- 4107107 **ICPE - Miscellaneous Sales**
-- Miscellaneous revenues generated by the International Center or Performance Excellence (ICPE) at the School of Physical Education.
For ICPE use only.
- 4107108 **ICPE - Ecommerce Sales to Individuals**
-- Revenues generated by e-commerce sales to individuals by the International Center for Performance Excellence (ICPE) at the School of Physical Education. *For ICPE use only.*
- 4107109 **ICPE - Ecommerce Sales to Institutions**
-- Revenues generated by e-commerce sales to institutions by the International Center for Performance Excellence (ICPE) at the School of Physical Education. *For ICPE use only.*
- 4108501 **Misc. Income - Departmental Educational Sales & Service**
-- Revenue generated from the sale of goods and services incidentally related to the conduct of instruction, research, and public service and revenues of activities that exist to provide an instructional and laboratory experience for students and that incidentally create goods and services that may be sold to students, faculty, staff and the general public.
- 4201101 **Advertising Sales - UBIT, Non-Auxiliary**
-- Revenue received by **non-auxiliary** units from the sale of advertising services that **are** subject to Unrelated Business Income Tax.
- 4201102 **Advertising Sales - Non-Auxiliary**
-- Revenue received by **non-auxiliary** units from the sale of advertising space that is **not** subject to Unrelated Business Income Tax i.e. in Creative Arts Center programs, schedule of classes, etc.
- 4201103 **Intra-University Program Revenue, Non-Auxiliary**
-- Revenue received from an auxiliary (Athletics, Mountainlair, Housing, Dining Services, PRT, Jackson's Mill, and Copy Center) or non-auxiliary unit to a **non-auxiliary** unit in support of the unit's service/program (i.e., Resident Faculty Leadership and Student Life Administrative Technical Development programs). The revenue line item is intended for internal transactions from within the University. *Do not use this line item for external receipts from sales or services.*
- 4201104 **Interactive Delivery**
-- Revenue earned from outside sources who utilize Extended Learning's interactive video for conferencing, lawyers' use for prison depositions, etc. Charges are based upon hours of network use.

- 4201201 **Commissions, Non-Auxiliary**
-- Revenue generated by commissions earned on sales, i.e. percent of vendor sales paid to the University, ticket sales and art print sales by **non-auxiliary** units.
- 4201202 **Non-Auxiliary – Cash Sales Over/Under**
-- To identify discrepancies (over/under) in cash sales by **non-auxiliary** units.
- 4201301 **Concession Receipts, Non-Auxiliary**
-- Revenue received from concession sales by **non-auxiliary** units, i.e. refreshments and small items such as T-shirts and posters, at a concert or event.
- 4201401 **Facility Rental Receipts, Non-Auxiliary**
-- Revenue generated from the rental of University facilities by **non-auxiliary** units.
- 4201501 **Field Trip Fees, Non-Auxiliary**
-- Revenue received as fees pertaining to field trips conducted by **non-auxiliary** units.
- 4201601 **Photocopy Receipts, Non-Auxiliary**
-- Revenue generated from fees assessed for photocopying services by **non-auxiliary** units.
- 4201602 **Printing Fees, Non-Auxiliary**
-- Revenue received from fees assessed for printing services by **non-auxiliary** units.
- 4201603 **Photography Receipts, Non-Auxiliary**
-- Revenue received from fees assessed for photography services, such as slide duplication, portraits, photographs, etc. to produce publications and displays provided by **non-auxiliary** units.
- 4201604 **Graphic Fees, Non-Auxiliary**
-- Revenue received from fees assessed for graphic design services, such as layout and design of books, brochures, flyers, logos, etc. provided by **non-auxiliary** units.
- 4201605 **Technician Charges**
-- Revenue received from fees assessed for technician services.
- 4201606 **Framing Receipts – Non-Auxiliary**
-- Revenue received (external sales) for framing of photographs/prints by Photography unit.

- 4201701 **Postage/Handling & Processing Charges, Non-Auxiliary**
 -- Revenue received from fees assessed for postage/handling and processing by **non-auxiliary** units.
- 4201801 **Supply Sales, Non-Auxiliary**
 -- Revenue received from the sale of student supplies by **non-auxiliary** units.
- 4201805 **Service Center Revenue**
 -- Revenue received from goods and services provided by Service Center, i.e., facilities and equipment rental and services, goods used, etc. This line item should only be used when recording sales receipts from EXTERNAL customers.
- 4201901 **Vending Receipts, Non-Auxiliary**
 -- Revenue generated from vending machine sales by **non-auxiliary** units.
- 4201902 **Pouring Rights**
 -- Revenue generated from the contractual Pouring Rights pertaining to soft drink beverages.
- 4201903 **Non-Auxiliary Parking Fines**
 -- Revenue received from fine assessed by **non-auxiliary** units for various parking violations. *To be used by regional campuses only.*
- 4201904 **Non-Auxiliary Parking Fees**
 -- Revenue generated from fees assessed by **non-auxiliary** units for the purchase of parking permits. *To be used by regional campuses only.*
- 4201905 **Non-Auxiliary – Corporate Sponsorships**
 -- To record revenue generated from corporate sponsorships of events & programs by **non-auxiliary** units (ex. Arts & Entertainment).
- 4201906 **Non-Auxiliary Events Parking Receipts**
 -- Revenue received from fees assessed by **non-auxiliary** units for parking at special events.
- 4202101 **ONE Card Sales & Replacement**
 -- Revenue generated from the sale and replacement of the Mountaineer ONE Card.
- 4202102 **ONE CARD Sales Temporary Cards**
 -- Revenue generated from the sale of temporary Mountaineer ONE Card.

- 4202201 **Orientation Income**
-- Revenue generated from fees assessed to students to attend orientation.
- 4203101 **Student Loan Fee Income**
-- Revenue generated from fees assessed for the application and/or processing of Student Loans.
- 4203501 **Co Payments**
-- Revenue generated from fees assessed by University Health Services/Student Life representing co-payments.
- 4203502 **UHS-Medical Records**
-- Revenue generated from fee assessed by University Health Services/Student Life for copies of medical records.
- 4203503 **UHS-Miscellaneous**
-- Revenue generated from miscellaneous fees assessed by University Health Services.
- 4203505 **UHS – Fees for Travel Abroad Svc.**
-- Fees assessed by the University Health Service (UHS) for services offered to students for travel abroad.
- 4203506 **University Health Service – Medical Services**
-- To record revenue received by UHS for Medical Services.
- 4203510 **Carruth Center - Service Fees**
-- To record fees associated with services provided by the Carruth Center for counseling and psychological services. Student Life use only.
- 4203601 **ROTC Air Force Uniform Deposit Forfeiture**
-- Revenue generated from the forfeiture of deposits on ROTC Air Force uniforms.
- 4203801 **Returned Check Fees**
-- Revenue generated from the charge for each check returned to the University (as authorized by WV State Code 61-3-39e), by banking institutions, for any reason.
- 4203901 **Special Services - Other**
-- Reimbursement for charges paid by Central Administration, i.e. network and fringe benefits.
- 4203902 **Misc - Other Sources of Current Income**
-- Revenue generated as current income from sources other than those described elsewhere.

- 4203903 **Merchandise for Resale – Non-Auxiliary**
 -- Revenue from resale of merchandise – **non-auxiliary** units.
- 4203904 **Litigation, Award and court Settlement Revenues**
 -- To record proceeds from litigation, court and legal settlements - *general revenue only*.
- 4204101 **Wood Co BOE/Caperton Income**
 -- Revenue received from Wood County Board of Education for payments of operating expenses related to Caperton Center for Applied Technology facility, which is jointly owned by WVUP and the Wood County Board of Education. *To be used by WVU-Parkersburg Only.*
- 4208904 **Revenue Clearing Deposits**
 -- Clearing account for special revenues until proper distribution can be made.
- 4301101 **Athletics - Senate Bill 260 - 1 Percent**
 -- To deposit one percent of all gate receipts collected into a state special account for Athletics to use for capital projects, improvements, repairs, and equipment. – *To be used by Athletics Only.*
- 4301102 **Athletics - Senate Bill 260 - 25 Percent**
 -- To deposit twenty-five percent of all net television and post season revenues into a special account for Athletics to use for capital projects, improvements, repairs, and equipment. - *To be used by Athletics Only.*
- 4301201 **Athletics - NCAA - Miscellaneous**
 -- Miscellaneous revenue received from NCAA.
To be used by Athletics Only.
- 4301301 **Athletics - Registration and Conference Fees**
 -- Revenue generated from fees assessed for participation in conferences or other events sponsored by Athletics. - *To be used by Athletics Only.*
- 4301401 **Athletics - Tournament Fees**
 -- Revenue generated from fees assessed to gain admittance to Athletic tournament events. - *To be used by Athletics Only.*
- 4301501 **Athletics - Season Ticket Sales**
 -- Revenue generated from the sale of season tickets to athletic events.
To be used by Athletics Only.

- 4301502 **Athletics - Single Game Ticket Sales**
-- Revenue generated from the sale of game tickets to athletic sporting events held at WVU where the tickets are ordered in advance.
To be used by Athletics Only.
- 4301503 **Athletics - Away Game Ticket Sales**
-- Revenue generated from the sale of away game tickets to athletic sporting events. - *To be used by Athletics Only.*
- 4301504 **Athletics - Surcharge on Football Ticket Receipts**
-- Revenue generated from the surcharge included in the price of tickets to football games. - *To be used by Athletics Only.*
- 4301505 **Convenience Fee – ATHLETICS USE ONLY**
-- Revenue generated from the receipt of the handling fee charged for WEB (eCommerce) athletic ticket sales. - *To be used by Athletics Only.*
- 4301506 **Athletics – Post Season Event Ticket Sales**
-- To Record post season event ticket sales – *To be used by Athletics Only.*
- 4301551 **Athletics - Guarantees**
-- Revenue resulting from a contractual agreement in which a party external to the University guarantees payment of a portion of away game receipts. - *To be used by Athletics Only.*
- 4301601 **Athletics - Varsity Sports Receipts**
-- Revenue generated from varsity sports activities.
To be used by Athletics Only.
- 4301701 **Athletics - TV Post Season**
-- Revenue generated from televised sporting events that are held after the regular season, such as bowl games and tournament games.
To be used by Athletics Only.
- 4301702 **Athletics - TV Regular Season**
-- Revenue generated from televised sporting events during the regular playing season. - *To be used by Athletics Only.*
- 4301751 **Athletics - Mountaineer Illustrated Ads**
-- Revenue generated from the sale of advertising space in the Mountaineer Illustrated publication. - *To be used by Athletics Only.*

- 4301752 **Athletics - Mountaineer Illustrated Programs Sales**
-- Revenue generated from the sale of advertising space in the Mountaineer Illustrated Program publication.
To be used by Athletics Only.
- 4301753 **Athletics - Mountaineer Illustrated Scoreboard Ads**
-- Revenue received from the sale of advertisements placed on athletic scoreboards. - *To be used by Athletics Only.*
- 4301754 **Athletics - Rights Fees**
-- Revenue generated from fees assessed from Mountaineer Sports Network rights granted by Athletics. - *To be used by Athletics Only.*
- 4301755 **Athletics - Mountaineer Sports Network TV & Radio Ads**
-- Revenue generated from the sale of advertisements broadcast on television and/or radio during athletic events.
To be used by Athletics Only.
- 4301801 **Athletics - Field Rentals**
-- Revenue generated from fees charges for the rental of athletic playing fields. - *To be used by Athletics Only.*
- 4301802 **Athletics - Tent City Revenue**
-- Revenue generated from fees assessed to individuals or organizations for tent space in Tent City during athletic events.
To be used by Athletics Only.
- 4301803 **Athletics - Parking Receipts**
-- Revenue received from fees assessed for parking at sporting events.
To be used by Athletics Only.
- 4301804 **Athletics - Concession Receipts**
-- Revenue received from concession sales during athletic events.
To be used by Athletics Only.
- 4301805 **Athletics - Novelty Commissions**
-- Revenue generated by commissions received from novelty sales during athletic events. - *To be used by Athletics Only.*
- 4301806 **Athletics - Conference Revenue**
-- Revenue received from conferences conducted and/or sponsored by athletics. - *To be used by Athletics Only.*

- 4301807 **Athletics - Royalty Receipts - Auxiliary**
 -- Revenue received as a royalty on patents or trademarks owned by the University, e.g.; for the use of the flying WV logo, from auxiliary units. - *To be used by Athletics Only.*
- 4301808 **Athletics - Concession Tickets**
 -- Revenue generated from the sale of tickets sold to organizations providing concession services during athletic events.
To be used by Athletics Only.
- 4301821 **Athletics - Corporate Sponsorships**
 -- Revenue generated from fees assessed for corporate sponsorships of athletic events and programs. - *To be used by Athletics Only.*
- 4301831 **Athletics - Other Advertising**
 -- Revenue generated from advertising sales and services during athletic events not described elsewhere. - *To be used by Athletics Only.*
- 4301841 **Athletics – Suite License Fees**
 -- To record suite license fees - *Athletics use only.*
- 4301851 **Athletics - Miscellaneous Income**
 -- Revenue generated within athletics that is not described elsewhere.
To be used by Athletics Only.
- 4301901 **Athletics – Big 12 Conference Income**
 -- To record Big 12 Conference income by Athletics. *Athletics use only.*
- 4303101 **Room and Board - Room and Board Fees Student**
 -- Revenue generated from fees assessed for room and board to students residing in University housing.
- 4303102 **Room and Board - Room and Board Fees UBIT**
 -- Revenue generated from fees assessed for room and board to students residing in University housing that **are** subject to Unrelated Business Income Tax.
- 4303103 **Banner University Housing**
 -- To streamline tuition & fees recorded by the Banner fee assessment.

- 4303121 **Banner University Meal Plan**
-- To streamline tuition & fees recorded by the Banner fee assessment.
- 4303202 **Banner University Apartments**
-- To streamline tuition & fees recorded by the Banner fee assessment.
- 4303301 **Room and Board - Facility Rental Fees**
-- Revenue generated from the rental of facilities at Housing & Residence Life.
- 4303302 **Room and Board - Facility Rental Fees UBIT**
-- Revenue generated from the rental of facilities at Housing & Residence Life that **are** subject to Unrelated Business Income Tax.
- 4303351 **Room and Board - Conference Registration & Operations**
-- Revenue generated from fees assessed to participants of conferences sponsored by Student Life.
- 4303401 **Room and Board - ATM Revenue**
-- Revenue generated from fees assessed for automatic teller machine licenses.
- 4303411 **Room and Board - Court Costs**
-- Revenue generated from fees assessed to settle disputes over student housing obligations.
- 4303421 **Room and Board - Damage Fees**
-- Revenue generated from fees assessed to tenants (i.e., students, faculty, staff) for damages to University properties.
- 4303422 **Room and Board - Housing Deposit Forfeiture**
-- Revenue generated from deposits forfeited due to damages incurred by Housing.
- 4303423 **Room and Board - Window Screen Replacement**
-- Revenue generated from fees assessed for the replacement of window screens.
- 4303431 **Room and Board - Furniture Rental**
-- Revenue generated from the rental of furniture for dorm rooms.

- 4303432 **Room and Board - Refrigerator Rental**
-- Revenue generated from the rental of student refrigerators.
- 4303441 **Room and Board - Keys, Lock Changes, Lock Out Charges**
-- Revenue generated from fees assessed for dorm keys, lock changes, and lock out charges.
- 4303451 **Room and Board - Photocopy Machine Receipts**
-- Revenue generated from photocopy machines.
- 4303461 **Room and Board - Snack Vending Receipts**
-- Revenue generated from snack vending machine sales.
- 4303462 **Room and Board – Commuter Meal Plans**
-- Revenue generated from sale of Commuter Meal Plans.
- 4303471 **Room and Board - Washer/Dryer Receipts**
-- Revenue generated from fees assessed to students for use of washing machines and clothes dryers.
- 4303481 **Room and Board - Linen Sales Commissions**
-- Revenue received from commissions received from linen contracts.
- 4303551 **Room and Board - Long Distance Student Phones**
-- Revenue generated from fees assessed for long distance telephone services provided to students.
- 4303552 **Room and Board - Telephone Commissions**
-- Revenue generated from commissions earned on the long distance telephone account.
- 4303553 **Room and Board - Miscellaneous Phone Receipts**
-- Revenue generated from telephone services not described elsewhere.
- 4303801 **Room and Board - Miscellaneous Income**
-- Revenue received as miscellaneous housing revenue not described elsewhere.
- 4303802 **Room and Board - Miscellaneous Income UBIT**
-- Revenue received from events not described elsewhere that **is** subject to Unrelated Business Income Tax.

- 4304101 **Auxiliary – Greek Board Fee**
 -- Revenue generated from the Board Fees assessed by Fraternity & Sorority (Greek) Housing. – *To be used by Student Life only.*
- 4304102 **Auxiliary – Greek Room Fee**
 -- Revenue generated from the Room Fees assessed by Fraternity & Sorority (Greek) Housing. - *To be used by Student Life only.*
- 4304103 **Auxiliary – Greek Damage Fee**
 -- Revenue generated from the Damage Fees assessed by Fraternity & Sorority (Greek) Housing. - *To be used by Student Life only.*
- 4304104 **Auxiliary – Greek Miscellaneous**
 -- Miscellaneous revenue generated by Fraternity & Sorority (Greek) Housing. - *To be used by Student Life only.*
- 4304105 **Auxiliary – Greek Room Deposit Forfeiture**
 -- Revenue generated from Room Deposit Forfeiture for Greek Housing. - *To be used by Student Life only.*
- 4304106 **Auxiliary – Greek Parlor Fee**
 -- Revenue generated from Parlor Fee for Greek Housing.
To be used by Student Life only.
- 4304107 **Auxiliary – Greek Collection Fee**
 -- Revenue generated from fee assessed to fraternal organizations for agreed upon services to assess, bill and collect housing charges from students residing in Fraternity houses. *To be used by Student Life only.*
- 4304108 **Auxiliary – Greek Admin Fee**
 -- Revenue generated from fee assessed to fraternal organization for agreed upon services to pay expenses on their behalf (i.e., utilities). *To be used by Student Life only.*
- 4304109 **Auxiliary – Greek Custodian Service Fee**
 -- Revenue generated from fee assessed to fraternal organization for agreed upon services for custodial services. *To be used by Student Life only.*
- 4305101 **Student Union - Food Sales**
 -- Revenue generated from the counter sales of food within the Student Union. - *To be used by Student Life only.*

- 4305102 **Student Union - Beverage Sales**
-- Revenue generated from the counter sales of non-alcoholic beverages within the Student Union. - *To be used by Student Life only.*
- 4305103 **Student Union - Beer Sales**
-- Revenue generated from the counter sales of beer within the Student Union. - *To be used by Student Life only.*
- 4305104 **Student Union - Misc. Sales**
-- Revenue generated from miscellaneous sales and services not described elsewhere, i.e. post office and recreation area revenues. *To be used by Student Life only.*
- 4305201 **Student Union - Dining Dollars**
-- Revenue generated from the Dining Dollars card sales of food and meals only within the Student Union. *To be used by Student Life only.*
- 4305251 **Student Union - Mountie Bounty**
-- Revenue generated from Mountie Bounty card sales within the Student Union. - *To be used by Student Life only.*
- 4305301 **Student Union - Facility Rental Fees**
-- Revenue generated from fees assessed for facility rentals.
To be used by Student Life only.
- 4305351 **Student Union - Games**
-- Revenue generated from video game machines.
To be used by Student Life only.
- 4305481 **Student Union - Merchandise for Resale**
-- Revenue generated from the sale of goods purchased for resale.
To be used by Student Life only.
- 4305485 **Student Union - Housekeeping/Maintenance**
-- Revenue generated from fees assessed for housekeeping/maintenance services. - *To be used by Student Life only.*
- 4305499 **Student Union - Miscellaneous Income**
-- Revenue received as miscellaneous income not described elsewhere. *To be used by Student Life only.*
- 4306101 **PRT, Card Sales & Replacements**
-- Revenue generated from the sale and/or replacement of PRT cards.
To be used by PRT only.

- 4306111 **PRT, Regular Gate Fares**
 -- Revenue generated from fees assessed at the gate for regular PRT rides.
To be used by PRT only.
- 4306121 **PRT, Special Fares**
 -- Revenue generated from fees assessed for special PRT rides.
To be used by PRT only.
- 4306131 **PRT, Tours**
 -- Revenue generated from fees assessed for tours of the PRT.
To be used by PRT only.
- 4308101 **Auxiliary - Food Sales UBIT**
 -- Revenue generated from food sales by **auxiliary** units that **are** subject to Unrelated Business Income Tax.
- 4308102 **Auxiliary - Food Sales**
 -- Revenue generated from food sales by **auxiliary** units that are **not** subject to Unrelated Business Income Tax.
- 4308103 **Auxiliary - Beer Sales**
 -- Revenue received from the sale of Beer by **auxiliary** units.
- 4308104 **Auxiliary - Catering**
 -- Revenue generated from catering services provided by **auxiliary** units.
- 4308105 **Auxiliary – Intra-University Program Revenue**
 -- Revenue received from auxiliary (Athletics, Mountainlair, Housing, Dining Services, PRT, Jackson's Mill, and Copy Center) or non-auxiliary units to an **auxiliary** unit in support of the unit's service/program (i.e. Mountaineer Card program). The revenue line item is intended for internal transactions from within the University. *Do not use this line item for external receipts from sales or services.*
- 4308201 **Auxiliary - Dining Dollars**
 -- Revenue generated from the Dining Dollars card sales of food and meals only by **auxiliary** units.
- 4308202 **Auxiliary - Rec. Center Food Sales**
 -- Revenue generated from food sales by the Student Recreation Center (SRC). *–To be used by SRC Only.*

- 4308203 **Auxiliary - SRC Resale**
-- Revenue generated from the sale of merchandise purchased for resale in the Student Recreation Center (SRC). - *To be used by SRC Only.*
- 4308204 **Auxiliary - SRC Fitness Yoga**
-- Revenue generated from the Student Recreation Center (SRC) Fitness program - Yoga. - *To be used by SRC Only.*
- 4308205 **Auxiliary - SRC Fitness Spinning**
-- Revenue generated from the Student Recreation Center (SRC) Fitness program - Spinning. - *To be used by SRC Only.*
- 4308206 **Auxiliary - SRC Fitness Martial Arts**
-- Revenue generated from the Student Recreation Center (SRC) Fitness program - Martial Arts. - *To be used by SRC Only.*
- 4308207 **Auxiliary - SRC Fitness Instructor Training Course**
-- Revenue generated from the Student Recreation Center (SRC) Fitness program - Instructor Training Course. - *To be used by SRC Only.*
- 4308208 **Auxiliary - SRC Fitness Aerobics/Other**
-- Revenue generated from the Student Recreation Center (SRC) Fitness program - Aerobics/Other. - *To be used by SRC Only.*
- 4308209 **Auxiliary - SRC Fitness Class Cards**
-- Revenue generated from the sale of Student Recreation Center (SRC) Fitness class cards. - *To be used by SRC Only.*
- 4308210 **Auxiliary - SRC Wellness**
-- Revenue generated from fees assessed for the Student Recreation Center (SRC) Wellness program. - *To be used by SRC Only.*
- 4308211 **Auxiliary - SRC Aquatics Aerobics**
-- Revenue generated from fees assessed for the Student Recreation Center (SRC) Aquatics Aerobics program. - *To be used by SRC Only.*
- 4308212 **Auxiliary - SRC Aquatics Swimming Lessons**
-- Revenue generated from fees assessed for the Student Recreation Center (SRC) Aquatics Swimming Lessons program. - *To be used by SRC Only.*
- 4308213 **Auxiliary - SRC Aquatics First Aid/CPR**
-- Revenue generated from fees assessed for the Student Recreation Center (SRC) Aquatics First Aid/CPR program. - *To be used by SRC Only.*

- 4308214 **Auxiliary - SRC Aquatics Lifeguard Instruction**
-- Revenue generated from the Student Recreation Center (SRC) Aquatics Lifeguard Instruction program. - *To be used by SRC Only.*
- 4308215 **Auxiliary - SRC Outdoor Rec. Rentals**
-- Revenue generated from fees assessed for the rental of Student Recreation Center (SRC) Outdoor Recreation equipment.
To be used by SRC Only.
- 4308216 **Auxiliary - SRC Outdoor Rec. Damaged Equipment**
-- Revenue generated from fees assessed for damages to Student Recreation Center (SRC) Outdoor Recreation equipment.
To be used by SRC Only.
- 4308217 **Auxiliary - SRC Outdoor Rec. Trips**
-- Revenue generated from Student Recreation Center (SRC) Outdoor Recreation trips. - *To be used by SRC Only.*
- 4308218 **Auxiliary - SRC Climbing Wall Instruction**
-- Revenue generated from the Student Recreation Center (SRC) Climbing Wall Instruction program. - *To be used by SRC Only.*
- 4308219 **Auxiliary - SRC Facility Rental**
-- Revenue generated from the rental of Student Recreation Center (SRC) Facilities. - *To be used by SRC Only.*
- 4308220 **Auxiliary - SRC Memberships/Staff-Faculty**
-- Revenue generated from fees assessed for Staff/Faculty Student Recreation Center (SRC) memberships. - *To be used by SRC Only.*
- 4308221 **Auxiliary - SRC Memberships/Spouses-Family**
-- Revenue generated from fees assessed for Spouse/Family Student Recreation Center (SRC) memberships. - *To be used by SRC Only.*
- 4308222 **Auxiliary - SRC Daily Pass/Cap**
-- Revenue generated from the sale of Student Recreation Center (SRC) Daily Passes/Cap. - *To be used by SRC Only.*
- 4308223 **Auxiliary - SRC Daily Pass/Non-Cap**
-- Revenue generated from the sale of Student Recreation Center (SRC) Daily Passes/Non-Cap. - *To be used by SRC Only.*
- 4308224 **Auxiliary - SRC Locker Rental**
-- Revenue generated for fees assessed for Student Recreation Center (SRC) locker rentals. - *To be used by SRC Only.*

- 4308225 **Auxiliary - SRC Coin Locker**
-- Revenue received from the Student Recreation Center (SRC) Coin Lockers. - *To be used by SRC Only.*
- 4308226 **Auxiliary - SRC Intramural Fees**
-- Revenue generated from fees assessed for Student Recreation Center (SRC) Intramural activities. - *To be used by SRC Only.*
- 4308227 **Auxiliary - SRC Intramural Forfeit Fees**
-- Revenue generated from the forfeiture of Student Recreation Center (SRC) Intramural fees. - *To be used by SRC Only.*
- 4308228 **Auxiliary - SRC Special Events**
-- Revenue generated from fees assessed for Student Recreation Center (SRC) Special Events. - *To be used by SRC Only.*
- 4308229 **Auxiliary - SRC Summer Programs - In House**
-- Revenue generated from fees assessed for Student Recreation Center (SRC) Summer Programs - In House. - *To be used by SRC Only.*
- 4308230 **Auxiliary - SRC Summer Programs - Out of House**
-- Revenue generated from fees assessed for Student Recreation Center (SRC) Summer Programs - Out of House. - *To be used by SRC Only.*
- 4308231 **Auxiliary - SRC Craft Center**
-- Revenue generated from fees assessed within the Student Recreation Center (SRC) Craft Center. - *To be used by SRC Only.*
- 4308232 **Auxiliary - SRC Vending**
-- Revenue generated from Student Recreation Center (SRC) Vending machine sales. - *To be used by SRC Only.*
- 4308233 **Auxiliary - SRC Other**
-- Miscellaneous revenue generated by Student Recreation Center (SRC). - *To be used by SRC Only.*
- 4308234 **Auxiliary - SRC Equipment Issue**
-- Revenue generated from fees assessed by the Student Recreation Center (SRC) for damages to issued equipment or for failure to return issued equipment. - *To be used by SRC Only.*
- 4308235 **Auxiliary – SRC Summer Memberships**
-- To record summer memberships - students. *To be used by SRC Only*

- 4308251 **Auxiliary - Mountie Bounty**
-- Revenue generated from Mountie Bounty card sales by the **auxiliary** units.
- 4308301 **Auxiliary - Registration and Conference Fees**
-- Revenue generated from fees assessed for participation in conferences sponsored by **auxiliary** units.
- 4308351 **Auxiliary - Facility Rental Receipts**
-- Revenue generated from the rental of **auxiliary** facilities.
- 4308401 **Auxiliary - Brochure Sales**
-- Revenue generated from the sale of brochures, pamphlets, reports, any other written materials, and audiovisual material by **auxiliary** units.
- 4308411 **Auxiliary - Vending Receipts**
-- Revenue generated from vending machine sales by **auxiliary** units.
- 4308421 **Auxiliary - Child Care**
-- Revenue generated from fees assessed for child care services by **auxiliary** units.
- 4308451 **Auxiliary - Postage/Handling & Processing Charges**
-- Revenue generated from fees assessed for postage/handling and processing by **auxiliary** units.
- 4308452 **Auxiliary - Photocopy Receipts**
-- Revenue generated from fees assessed for photocopy services by **auxiliary** units.
- 4308471 **Auxiliary - Campus Parking Fees**
-- Revenue generated from the sale of campus parking permits by **auxiliary** units.
- 4308481 **Auxiliary - Jackson's Mill Lodging**
-- Revenue generated from lodging services provided at Jackson's Mill. *To be used by Jackson's Mill only.*
- 4308482 **Auxiliary - Jackson's Mill Food Service**
-- Revenue generated from fees assessed for food services provided at Jackson's Mill. - *To be used by Jackson's Mill only.*
- 4308483 **Auxiliary - Jackson's Mill Lodging Tax**
-- Revenue generated from fees assessed for lodging taxes at Jackson's Mill. - *To be used by Jackson's Mill only.*

- 4308484 **Auxiliary – Jackson’s Mill Lodging Tax Exempt**
 -- Revenue generated from lodging services provided at Jackson’s Mill, which are tax exempt from Lewis County Hotel/Motel Occupancy tax.
 - *To be used by Jackson’s Mill Only.*
- 4308501 **Auxiliary - Returned Check Fees**
 -- Revenue generated from fees assessed by **auxiliary** units for each check returned to the University, by banking institutions, for any reason.
- 4308551 **Auxiliary - Interest Receipts**
 -- Interest revenue earned on either short-term or long-term investments held by **auxiliary** units.
- 4308601 **Auxiliary - Departmental Educational Sales & Services**
 -- Revenue generated by **auxiliary units** from the sale of goods and services incidentally related to the conduct of instruction, research, and public service and revenues of activities that exist to provide an instructional and laboratory experience for students and that incidentally create goods and services that may be sold to students, faculty, staff and the general public.
- 4308621 **Auxiliary - Miscellaneous Receipts**
 -- Revenue generated as miscellaneous **auxiliary** receipts not described elsewhere.
- 4308622 **Auxiliary – Cash Sales – Over/Under**
 --To identify discrepancies (over/under) in cash sales by auxiliary units.
- 4308701 **Auxiliary - Phone Commissions**
 -- Revenue generated by commissions received by **auxiliary** units from telephone contracts.
- 4308702 **Auxiliary Contract Commissions and Guarantees**
 -- To record commission payments and guaranteed contract commitments (i.e., revenue received from Sodexo contract w/ dining services).
- 4308801 **Auxiliary - ATM Revenue**
 -- Revenue generated by commissions received from automatic teller machines by **auxiliary** units.
- 4401101 **Grants and Contracts - Federal**
 -- Money received from federal government agencies for grants and contracts.
- 4401102 **Grants and Contracts - Federal - Facilities and Admin Reimbursement**
 -- Revenue generated from reimbursement of Facilities and Administration charges against Federal grants and contracts.

- 4401103 **College Work Study**
-- Money received as College Work Study receipts.
- 4401104 **Grants and Contracts – Federal ARRA**
-- Money received from federal government agencies for sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4401105 **Grants and Contracts – Federal ARRA Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against Federal sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4401108 **Grants and Contracts – Federal – CARES Act**
- 4401109 **Grants and Contracts – Federal CRRSA**
-- To record emergency grants to students and institutional aid per the Coronavirus Response and Relief Supplemental Appropriations Act.
- 4401110 **Grants and Contracts – Federal – ARPA**
- 4401201 **Pell Grants**
-- Money received from the Federal Pell Grant Program (non-operating revenue)
- 4402101 **Grants and Contracts - State**
-- Money received from state government agencies for grants and contracts.
- 4402102 **Grants and Contracts - State - Facilities & Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against State grants and contracts State grants and contracts.
- 4402104 **Grants and Contracts – State - ARRA**
-- Money received from state government agencies for sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4402105 **Grants and Contracts – State – ARRA- Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against state sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).

- 4402106 **Grants and Contracts – State – WVUIC Subcontracts**
-- Revenue generated from the transfer from WVUIC to the corresponding WVU Department for reimbursement of agreed upon subcontracted services. IARA will also be using the line item to record necessary accounting adjustments for this activity
- 4403101 **Grants and Contracts - Local**
-- Money received from local government agencies for grants and contracts.
- 4403102 **Grants and Contracts - Local - Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against Local grants and contracts.
- 4403103 **College Work Study Matching – Local Agencies**
-- Money received from local government agencies for College Work Study matching.
- 4403104 **Grants and Contracts – Local – ARRA**
-- Money received from local government agencies for sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4403105 **Grants and Contracts – Local – ARRA- Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against local sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4404101 **Grants and Contracts - Private**
-- Money received from non-governmental organizations, foreign governments and individuals for grants and contracts.
- 4404102 **Grants and Contracts - Private - Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against Private grants and contracts.
- 4404104 **Grants and Contracts – Private– ARRA**
-- Money received from non-governmental organizations, foreign governments and individuals for sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).

- 4404105 **Grants and Contracts – Private– ARRA- Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against private sponsored awards through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4405101 **Grants and Gifts - Capital**
-- Gifts and grants received from government agencies (State and Local), non-governmental organizations, foreign governments, or individuals where primary purpose of the award is the acquisition of capital assets. Includes donations and awards for which the University does not provide the donor with something of equal value in exchange. **Use line item 4405103 for capital grants from the federal government.**
- 4405102 **Grants and Gifts - Capital - Facilities and Admin**
-- Revenue generated from reimbursement of Facilities and Administration charges against Capital grants and contracts.
- 4405103 **Grants and Gifts – Federal Capital**
-- Grants received from federal government agencies where the primary purpose of the award is the acquisition of capital assets.
- 4405104 **Grants and Contracts – Federal Capital - ARRA**
-- Sponsored awards received from federal government agencies through the American Recovery and Reinvestment Act of 2009 (ARRA) where the primary purpose of the award is the acquisition of capital assets.
- 4405105 **Grants and Contracts – Federal Capital – ARRA – Facilities and Admin Reimbursement**
-- Revenue generated from reimbursement of Facilities and Administration charges against Federal capital grants through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4405106 **Grants and Contracts – Non - Federal Capital – ARRA**
--Sponsored awards received from state and local government agencies, nongovernmental organizations, foreign governments, or individuals where the primary purpose of the award is the acquisition of capital assets through the American Recovery and Reinvestment Act of 2009 (ARRA).

- 4405107 **Grants and Contracts – Non - Federal Capital – ARRA – Facilities and Admin Reimbursement**
 -- Revenue generated from reimbursement of Facilities and Administration charges against non-federal capital grants through the American Recovery and Reinvestment Act of 2009 (ARRA).
- 4405108 **Grants and Gifts – Federal Capital- Facilities and Admin**
 --Revenue generated from reimbursement of Facilities and Administration charges against federal capital grants.
- 4406101 **Gifts**
 -- Donations of monetary or non-capital assets. Includes awards to the University for which the University does not provide the donor with something of equal value in exchange.
- 4406102 **Gifts – Foundation Support for Operating Expenses**
 -- To record gift revenue from the WVU Foundation to cover operating expenses incurred by WVU. **Central use only.**
- 4406103 **Gifts – Foundation Support for Scholarship Expenses**
 -- To record gift revenue from the WVU Foundation to cover scholarship expenses incurred by WVU.
- 4406105 **Gifts – HSC Affiliates**
 -- To record receipts from the Hospital and Practice plans that are flowing from the State to the Department of Health and Human Resources and then provided to the University as mission support for the School of Medicine.
- 4406202 **Gifts - Foundation Receipts for Internal Services**
 -- To record direct payments from Foundation for goods/services provided to internal departments.
- 4407101 **Other Non-Operating Revenue**
 -- To record revenue received from non-operating sources (i.e. legal settlements) other than those described elsewhere.
- 4407102 **Proceeds from Insurance Recovery – Impairment of Capital Assets**
 -- To record proceeds from insurance recovery related to impairment of capital assets – to comply with GASB Statement No. 42.
- 4407103 **Proceeds from Insurance Recovery – Non Capital Assets**
 -- Proceeds from insurance recoveries unrelated to impairment of capitalized assets (for example, theft, embezzlement, etc.)

- 4407104 **Land Sales**
-- To record revenue generated from the sale of land, buildings, or real property.
- 4407105 **Evergreen Lease Revenue**
-- To record evergreen lease revenue for finance leases (non-operating).
- 4407121 **Lease Revenue Finance Leases**
-- To record lease revenue on finance leases (non-operating revenue).
- 4407125 **Amortization of Deferred Inflow Lease Revenue**
-- To record amortization of deferred inflow for finance leases (non-operating revenue).
- 4411101 **Appropriations - Federal**
-- Monies assigned to the University by Federal legislative acts for operating purposes.
- 4411201 **Appropriations - State**
-- Monies assigned to the University by State legislative acts for operating purposes.
- 4411202 **Appropriations - State - Lottery Revenue**
-- Monies assigned to the University by State legislative acts from State Lottery proceeds.
- 4411203 **Appropriations - State Soft Drink Tax**
-- Monies assigned to the University by State legislative acts from the State Soft Drink Tax proceeds.
- 4411301 **Appropriations - Local**
-- Monies assigned to the University by a local government entity.
- 4411501 **Appropriations - Capital**
-- Monies assigned to the University by a government entity for Capital works.
- 4415001 **U.S. Government Advances**
-- Monies received from the federal government as federal capital contributions for federal student loan programs.
- 4500121 **Tuition & Fees - BORBA**

--Monies collected from students for portfolio evaluation to enroll in the Board of Regents Bachelor of Arts program to receive college equivalent credits.

- 4500141 **Tuition & Fees - Departmental Course Tuition Fee**
-- Revenue generated from Banner course fees (e.g., Health Certificate, Emergency Medicine Certificate, Music Applied Lessons). ***Banner Use Only.***
- 4500151 **Tuition & Fees - Graduation**
-- Revenue generated from fees assessed for the cost of diplomas.
- 4500171 **Banner Univ Tuit Info Technology Fee**
-- Monies collected from enrolled students as information technology fees.
- 4500181 **Tuition & Fees - Lab**
-- Revenue generated from fees assessed to students enrolled in courses requiring lab sessions.
- 4500182 **Tuition & Fees - Lab Fee-Science**
-- Revenue generated from science lab fees assessed to students at WVU Beckley.
- 4500183 **Tuition & Fees - Lab Fee-Clinical Lab Fee/Instructional Cr.**
-- Revenue generated from clinical lab fee for instructional credit to students at WVU Beckley.
- 4500191 **Tuition & Fees - Late Payments**
-- Revenue generated from fees assessed to students for late payment of tuition and fees.
- 4500221 **Tuition & Fees - Noncredit Course**
-- Revenue generated from fees assessed to students to cover the cost of noncredit courses for the purpose of continuing their education.
- 4500243 **Tuition & Fees – Cooperative Education Fee/Practicum Fee**
-- Revenue generated from cooperative education fee/practicum fee assessed to students at WVU Beckley.

- 4500251 **Tuition & Fees - Reinstatement**
-- Revenue generated from fees assessed to students for reinstatement to classes after student has officially been removed/deleted from class roster.
- 4500252 **Banner Returned Check Fees**
-- Revenue charged per the BOG Tuition and Fee schedule for each check returned to the University (as authorized by WV State Code 6 1-3-39e), by banking institutions, for any reason. (*Banner Use Only*)
- 4500255 **Banner COVID Safety Fine**
-- To record revenue generated fro fees assessed to all students who do not complete the COVID-19 Education module.
- 4500261 **Tuition & Fees - Replacement Diploma**
-- Revenue generated from fees assessed for providing replacement diplomas.
- 4500262 **Banner ID Card**
-- Revenue charged per the BOG Tuition and Fee schedule for the sale and replacement of the Mountaineer ONE Card. (*Banner Use Only*)
- 4500271 **Tuition & Fees - Transcripts**
-- Revenue generated from fees assessed to students requesting additional transcripts.
- 4500281 **Tuition & Fees - Tuition Deposit Forfeitures**
-- Revenue generated from the forfeiture of tuition deposits.
- 4500291 **Tuition & Fees - Waivers**
-- Contra revenue that reduces tuition revenue by the total of waivers provided in the fiscal year.
- 4500301 **Banner Univ Tuit Library Student Fee**
-- Revenue generated from fees assessed as library student fees.

- 4500461 **Tuition & Fees – Intensive English Program Fee**
 -- Revenue generated as fees collected for the Intensive English Program – Arts & Sciences Department.
- 4500471 **Tuition & Fees – Laptop Fee**
 -- Revenue generated as fees collected for the Students Laptop Purchase Program.
- 4500473 **Banner Instrument and Material Fees**
 -- Revenue charged per the BOG Tuition and Fee schedule for purchases/rentals to students for instruments and material, such as dental instruments and laptops or any other instrument/material needed for course of study. (*Banner Use Only*)
- 4500483 **Tuition and Fees – Technical Program Fees- WVU Parkersburg**
 -- To record technical program fees. **WVU Parkersburg use only.**
- 4501001 **Banner Univ Tuit NR Grad**
 -- Revenue generated as tuition and fees assessed to all **Nonresident Graduate** students.
- 4501002 **Banner Univ Tuit NR Professional**
 -- Revenue generated as tuition and fees assessed to all **Nonresident Professional** students.
- 4501003 **Banner Univ Tuit NR UG**
 -- Revenue generated as tuition and fees assessed to all **Nonresident Undergraduate** students.
- 4501004 **Banner Univ Tuit Resident Grad**
 -- Revenue generated as tuition and fees assessed to all **Resident Graduate** students.
- 4501005 **Banner Univ Tuit Resident Professional**
 -- Revenue generated as tuition and fees assessed to all **Resident Professional** students.
- 4501006 **Banner Univ Tuit Resident UG**
 -- Revenue generated as tuition and fees assessed to all **Resident Undergraduate** students.
- 4501007 **Banner Univ Fees Non-Auxiliary**
 --To streamline tuition & fess recorded by the Banner fee assessment.

- 4501008 **Tuition & Fees – Collection Recovery WVUP**
 -- Line item used to record collections of student accounts receivable that were previously written off. **WVU Parkersburg use only.**
- 4501010 **Tuition & Fees - Advance Standing Exam**
 -- Revenue generated from fees assessed to students taking written exams for undergraduate studies to receive credit for a class.
- 4501101 **Tuition & Fees - Application Fee - Graduate**
 -- Revenue generated from fees assessed to students applying for graduate school admission to cover the cost of processing their applications.
- 4501102 **Tuition & Fees - Application Fee - Graduate - WEB**
 -- Revenue generated from fees assessed to students applying for **graduate** school admission via the College Network (internet) to cover the cost of processing their applications.
- 4501103 **Tuition & Fees - Application Fee - Undergraduate**
 -- Revenue generated from fees assessed to students applying for **undergraduate** school admission to cover the cost of processing their applications.
- 4501104 **Tuition & Fees - Application Fee - Undergraduate - WEB**
 -- Revenue generated from fees assessed to students applying for **undergraduate** school admission via the College Network (internet) to cover the cost of processing their applications.
- 4501121 **Banner Orientation Fees**
 -- Revenue charged per the BOG Tuition and Fee schedule for fees assessed to students to attend orientation. (*Banner Use Only*)
- 4501202 **Banner Univ Tuit OnLine Learning**
 -- Revenue generated from tuition and fees assessed as Extended Learning tuition fees.
- 4501205 **Online Learning Fee**
 --Revenue generated from online learning fees assessed per credit hour.

- 4501206 **Banner Online Student Support Fee**
 -- Revenue generated from the Online Student Support fee assessed on online courses per credit hour. The fee allows students access to resources that promote student success such as online tutoring, proctoring, mental health, and accessibility services for those students needing learning accommodations.
- 4501251 **Tuition & Fees – Extended Learning Tuition Fees Study Abroad**
 -- Revenue generated from fees assessed for the Study Abroad Programs.
- 4501261 **Banner Student Field Experience**
 -- Revenue charged per the BOG Tuition and Fee schedule for tuition or fees pertaining to student field experience. (*Banner Use Only*)
- 4501271 **Banner International Student Fees**
 -- Revenue charged per the BOG Tuition and Fee schedule for student fees paid by international student to WVU for services or sponsorships provided to the international student population. (*Banner Use Only*)
- 4501281 **Banner Student Adventure Activities and Programs**
 --Revenue charged per the BOG Tuition and Fee schedule for student adventure activities and programs such as the Adventure Recreation Fee or Adventure WV Fee. (*Banner Use Only*)
- 4501708 **Tuition & Fees - Registration - Late Fees**
 -- Revenue generated from fees assessed to all late registrants after the formal registration period at the beginning of each semester.
- 4501801 **Tuition & Fees - Special Student Fees - Athletics**
 -- Revenue generated from special fees assessed to all students to support student athletic programs, i.e. basketball, football, etc.
- 4501802 **Tuition & Fees - Student Special Fees - Recreation Center**
 -- Revenue generated from special fees assessed to all students to support the Student Recreation Center.
- 4501807 **Tuition & Fees - Student Special Fees - Student Union**
 -- Revenue generated from special fees assessed to all students to support the Student Union operations and bond covenant.
- 4501808 **Tuition & Fees - Student Special Fees - Transportation**
 -- Revenue generated from special fees assessed to all students to support the student transportation services.

- 4501912 **Banner Univ Tuit General**
 -- Revenue generated from fees assessed to resident and non-resident students (Educational and General Institutional, Capital and System Capital fees).
- 4501920 **Tuition & Fees – Auxiliary – Non-Resident**
 -- Revenue generated from auxiliary fees assessed to all **non-resident** students.
- 4501921 **Banner Univ Fees Auxiliary**
 -- Revenue generated from auxiliary fees assessed to all **resident** students.
- 4502001 **Banner College Tuition Online Learning**
 -- Revenue generated from college tuition and fees assessed for online programs.
- 4503011 **Banner College Tuition Resident UG**
 -- Revenue generated from college tuition and fees assessed to undergraduate resident students for college tuition.
- 4503012 **Banner College Tuition NR UG**
 -- Revenue generated from college tuition and fees assessed to undergraduate non-resident students for college tuition.
- 4503021 **Banner College Tuition Resident Grad**
 -- Revenue generated from college tuition and fees assessed to graduate resident students for college tuition.
- 4503022 **Banner College Tuition NR Grad**
 -- Revenue generated from college tuition and fees assessed to graduate non-resident students for college tuition.
- 4503031 **Banner College Tuition Resident Prof**
 -- To streamline tuition & fess recorded by the Banner fee assessment.
- 4503032 **Banner College Tuition NR Prof**
 -- To streamline tuition & fees recorded by the Banner fee assessment.
- 4600101 **Interest on Loans Receivable**
 -- Revenue received through interest on student loans.

- 4600211 **Change in Fair Value of Investments**
 -- Unrealized gains and losses on investments (changes in the fair market value of investments).
- 4600221 **Dividend Income**
 -- Income earned on shares of corporate stock.
- 4600231 **Endowment Income**
 -- Revenue received from funds given to the University by a donor who has stipulated as a condition of the gift that the principal be invested to produce future income in perpetuity, for a certain period of time or until a particular event occurs.
- 4600241 **Interest Receipts - Non-Auxiliary**
 -- Interest revenue earned by **non-auxiliary** units on investment balances. Also includes interest charged on internal loans. *Not to be used for interest receipts pertaining to Federal Land Grants and/or College Work Study; see Line Item 4600242.*
- 4600242 **Interest Receipts - Non-Auxiliary Restricted Land Grants/CWS**
 -- Interest revenue earned on investment balances associated with Federal Land Grants and College Work Study.
- 4600243 **Interest Receipts, Bank Accounts**
 -- Interest earned from bank accounts.
- 4600244 **Interest Receipts – Internal Loans Only**
 -- To record interest revenue on internal loans. To be used only for internal loans.
- 4600251 **Investment Income - Loans Receivable**
 -- Income earned and recognized from investments related to student loan programs.
- 4600261 **Realized Gains**
 -- Recognized gains on investments which have matured, been sold, called, or traded. *See line item 5800951 for realized losses.*

- 4600291 **Interest Revenue – Notes Receivable**
 -- Interest revenue earned on funds loaned to the Community and Technical Colleges (BridgeValley Community and Technical College and WVU Parkersburg).
- 4600295 **Interest Revenue - Lease Receivable**
 -- To record interest revenue on lease receivable on finance leases.
- 4601001 **Miscellaneous Revenue**
 -- Miscellaneous revenue received from sources or activities not described elsewhere.
- 4601002 **Management Fees – Public Private Partnerships**
 -- To record management fees from public private partnerships.
- 4601003 **Net Revenue Share – Public Private Partnerships**
 -- To record the University’s share of net revenue generated from public private partnerships.
- 4601004 **Common Area Maintenance Fee – Public Private Partnerships**
 -- To record Common Area Maintenance (CAM) fees received from leases to maintain the common areas of the shared facility.
- 4601005 **PPP Project reimbursement for Overage of Operating Expense**
 -- To record reimbursement from PPP project for overage of budgeted operating expense (i.e., cam revenue not set at a rate to cover expense).
 – *For Administrative Use Only*
- 4607111 **Mandatory Transfer In - Capital**
 -- To transfer cash from one fund to another within the same entity: General University (WVU Main Campus, HSC, PSC, and WVU Beckley), WVU at Parkersburg and WVU Research Corporation to retire debt or meet interest obligations. *For transfers between entities see Line Item 4607311.*
- 4607121 **Mandatory Transfer In - Loan Fund Matching**
 -- To transfer loan funds within the same entity: General University (WVU Main Campus, HSC, PSC, and WVU Beckley), WVU at Parkersburg and WVU Research Corporation to match outside gifts or grants as stipulated by the donor or grantor.
For transfers between entities see Line Item 4607311.
- 4607131 **Mandatory Transfer In - Loan Cancellation & Write-Offs**
 -- To transfer cash to the loan fund within the same entity: General University (WVU Main Campus, HSC, PSC, and WVU Beckley) and WVU at Parkersburg for uncollectible loan amounts.

For transfers between entities see Line Item 4607311.

- 4607141 **Mandatory Transfer In – FWS Institutional Match**
-- To transfer Federally required University matching funds in support of the Federal Work Study program.
- 4607181 **Mandatory Transfer In - Other**
-- A discretionary transfer of cash within the same entity: General University (WVU Main Campus, HSC, PSC, and WVU Beckley), WVU at Parkersburg and WVU Research Corporation for purposes that are not described elsewhere.
For transfers between entities see Line Item 4607311.
- 4607201 **Non-Mandatory Transfer In**
-- To transfer cash from one fund to another within the same entity: General University (WVU Main Campus, HSC, PSC, and WVU Beckley), WVU at Parkersburg and WVU Research Corporation. This category includes all transfers made from one fund group to another at the discretion of the governing board. Examples are transfers to Loan Funds, transfers to Quasi-Endowment Funds, general or specific plant additions, voluntary renewals or replacements of plant, prepayment on debt principal, and distribution of capital gains.
For transfers between entities see Line Item 4607311.
- 4607202 **Non-Mandatory Transfer In Debt Service**
-- Non-Mandatory Transfer line item to be used ONLY for Cash Transfer for Debt Service (principal & interest payments) on WVU bonds.
For Administrative Use Only.
- 4607203 **Non-Mandatory Transfer In- Debt**
-- To record non-mandatory transfers as part of the internal loan program.
- 4607204 **Non-Mandatory Transfer In – Interest Earnings**
-- Transfer line item to be used by **Treasury Operations** when allocating Board of Treasury Investments (BTI) interest.

- 4607205 **Non-Mandatory Transfer In – Summer School Transfer**
 -- Transfer line item to be used by the Office of Budget Planning for cash transfers related to summer school.
- 4607207 **Non-Mandatory Transfer In - College Commitment for Capital Projects**
 -- To track revenue on capital projects and build revenue budgets for various project level commitments.
- 4607208 **Non-Mandatory Transfer In – Provost Commitment for Capital Projects**
 -- To track revenue on capital projects and build revenue budgets for various project level commitments.
- 4607209 **Non-Mandatory Transfer In – GU Central Commitment for Capital Projects**
 -- To track revenue on capital projects and build revenue budgets for various project level commitments.
- 4607210 **Non-Mandatory Transfer In – Intra-Campus Transfers**
 - Transfer line item to be used by the Office of Budget Planning for transfers within a campus.
- 4607211 **Non-Mandatory Transfer In – Inter-Campus Transfers**
 -- Transfer line item to be used by the Office of Budget Planning for transfers between campuses.
- 4607212 **Non-Mandatory Transfer- Fund Checking**
 -- To be used for daily transfers between OASIS funds to ensure OASIS funds have sufficient cash balances.
- 4607213 **Non-Mandatory Transfer In – Revenue Contract Proceeds**
 -- Transfer of proceeds related to revenue contracts from one fund to another within the same entity.
- 4607501 **Inter-Institutional Transfers WVUIC**
 -- To record Inter-Institutional transfers between WVU, WVURC and WVUIC.
- 4607651 **Inter Institutional Transfer In – RTF**
 -- Inter Institutional Transfer In line item to be used to eliminate the RTF Accounts Receivable balance recorded in the MC RTF investment fund and

to record the Public (Internal) Foundation draws deposited in a RC fund.
This line item is for Treasury Operations use only with the RC funds.

- 4607701 **RTF Internal Transfers In**
-- Transfer line item to be used to eliminate the RTF Accounts Receivable balance that was recorded when the WVU department recorded its draw on the Public (Internal) RFT from the Foundation. This line item is for Treasury Operations use only.
- 4608301 **Bond Proceeds from Trustee**
-- Bond proceeds received from Trustee. For Administrative Use Only.
- 4608321 **Capital Payments on Behalf of the University**
-- Record capital payments made on behalf of the University by the Higher Education Policy Commission (HEPC).
- 4608331 **Capital Bond Proceeds from State**
-- To record capital bond proceeds from the State.
- 4608341 **Capital Projects Proceeds from County Commission**
-- To record capital project proceeds from the County Commission.
- 4608355 **Transfer of Assets from WVU**
-- To record transfers of capital assets from WVU to the WVURC.
- 4609101 **Higher Ed Inter-Agency C&TC Service Agreement Revenue**
-- Transfers between WVU and community and technical colleges (BridgeValley Community and Technical College and WVU Parkersburg) for administrative services, contracts and fees as outlined in service agreements between institutions.

DEFAULT ACCOUNTS - System Generated Use Only - DO NOT USE

- 4299001 **Sales Default**
-- Default account used in the Accounts Payable Module.
- 4299005 **Unearned Discounts Default**
-- Default account used in the Accounts Receivable Module to allocate receipt amounts as unearned discounts are taken.
- 4299006 **Earned Discounts Default**
-- Default account used in the Accounts Receivable Module to allocate receipt amounts as earned discounts are taken.
- 4299007 **Revenue Default**
-- Default account used in the Accounts Receivable Module to account for different types of revenue by invoice class.
- 4299011 **GA Miscellaneous Transaction Default**
-- Default account used in the Grants Accounting Module for miscellaneous transactions.

FOR ADMINISTRATIVE USE ONLY

- 4208902 **Administrative Use Only - Fringe Pool**
-- Central fringe pool.
- 4408101 **Payments On Behalf of the University**
-- To record payments for salaries and fringe benefits made on behalf of WVU or WVURC employees including state credits for other post-employment benefits (OPEB) for compliance with GASB Statement No. 75, fringe benefits for WVU employees paid by the WVU Foundation for compliance with GASB Statement No. 24, and payments made by the State to the State Teachers Retirement System for pension benefits for compliance with GASB No. 68. *For Administrative Use Only.*
- 4408102 **Payments on Behalf of the University – State Employee Sick Leave Program**
-- To record payments on behalf of WVU by the State as part of the state’s sick leave program – general revenue funded employees.
For Administrative Use Only.
- 4490000 **Scholarship Allowance - Non-Auxiliary**
-- The difference between the stated charge for **non-auxiliary** tuition and fees and the amount that is paid by the student and/or third parties making payments on behalf of the student. *For Financial Statement Use Only.*
- 4490010 **Scholarship Allowance - Auxiliary**
-- The difference between the stated charge for **auxiliary** fees and the amount that is paid by the student and/or third parties making payments on behalf of the student. *For Financial Statement Use Only.*
- 4509001 **Tuition & Fees - Financial Statement Adjustment**
-- Line item used by Central Administration (Institutional Accounting, Reporting and Analysis) to make year-end adjustments for financial statement reporting purposes pertaining to Tuition and Fees. *For Financial Statement Use Only*
- 4509010 **Academic Innovation Revenue Transfer**
-- To track distribution of revenue related to Academic Innovation. Initial distribution processed by Budget Planning each academic term, with subsequent distributions at the College/Department level.
- 4607311 **Inter-Institutional Transfers In**
-- Transfer of funds between General University (Main Campus, HSC, PSC, WVU Beckley) and the West Virginia University Research Corporation.
For Administrative Use Only.

- 4607401 **Inter-Campus Revenue Adjustments**
-- To record adjustments of revenue between campuses for campus internal operating reports – *For Administrative Use Only.*
- 4608101 **Plant, Expended for Plant Facilities - Additions Net of Disposals**
-- To record additions and disposals of capital assets. This account should have a zero balance at year-end as capitalized expenses are netted against this account. - *For Administrative Use Only.*
- 4608311 **Capital Projects Proceeds from the Commission**
-- To record capital fund distribution from the Higher Education Policy Commission. - *For Administrative Use Only.*
- 4608351 **Transfer of Assets to WVU**
-- To record the transfer of capital assets purchased with Research Corporation funds that are capitalized on General University (Main Campus, HSC, PSC, WVU Beckley) financial statements. *For Administrative Use Only.*
- 4608401 **Cumulative Effect of Change in Accounting Policy - Revenue**
-- To record the cumulative effect of a change in accounting policy on financial statements. - *For Financial Statement Use Only.*

FOR BUDGET ONLY - To Be Used During Budget Prep Only

- 4100000 **Educational Activities Sales and Service - Budget Only**
-- Revenue generated from the sales and services of Educational Activities.
- 4200000 **Other Sources of Current Revenue and Other Revenue - Budget Only**
-- Revenue generated as current income from sources other than those described elsewhere.
- 4300000 **Sales and Services of Auxiliary Enterprises - Budget Only**
-- Revenue generated from the sales and services of auxiliary enterprises.
- 4300100 **Auxiliary – Amortization of Deferred inflows – Service Concession Arrangements**
-- To amortize deferred inflows – service concession arrangements.
Central/Administrative use only.
- 4401100 **GGC - Federal - Budget Only**
-- Federal government grants and contracts awarded for various projects proposed by members of the University community.
- 4402100 **Gifts, Grants, and Contracts - State - Budget Only**
-- State government grants and contracts awarded for various projects proposed by members of the University community.
- 4403100 **Gifts, Grants, and Contracts - Local - Budget Only**
-- Local government grants and contracts awarded for various projects proposed by members of the University community.
- 4404100 **Gifts, Grants, and Contracts - Private - Budget Only**
-- Grants and contracts awarded by private individuals or organizations for various projects proposed by members of the University community.
- 4411100 **Appropriations - Federal - Budget Only**
-- Monies assigned to the University by a federal government entity.
- 4411200 **Appropriations - State - Budget Only**
-- Monies assigned to the University by a state government entity.
- 4411300 **Appropriations - Local - Budget Only**
-- Monies assigned to the University by a local government entity.
- 4415000 **U.S. Government Advances - Budget Only**
-- Monies received from the federal government as federal capital contributions for federal student loan programs.

- 4600100 **Interest on Loans Receivable - Budget Only**
-- Revenue received through interest on student loans.
- 4600200 **Investment Income - Budget Only**
-- Income earned and recognized from investments.
- 4601000 **Miscellaneous Revenue - Budget Only**
-- Miscellaneous revenue not described elsewhere.
- 4607100 **Mandatory Transfer In - Budget Only**
-- To transfer cash from one University fund to another University fund within the same entity.
- 4607200 **Non-Mandatory Transfer In - Budget Only**
-- A discretionary transfer of money from one University fund to another within the same entity. This transfer may be made for a variety of reasons such as additions to load funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.
- 4607300 **Additions - Budget Only**
-- Other additions to fund balance not described elsewhere.
- 4608100 **Expended for Plant Facilities - Budget Only**
-- Revenue set aside for newly acquired or constructed plant facilities or for the renovations to existing plant.
- 4608200 **Retirement of Indebtedness - Budget Only**
-- Used to record the increase in net investments in plant resulting from payment of debt principal.