

## UL Revenue Account Codes

Acct	Description	Definition
400000	REVENUE-R	
410000	TUITION & FEES-R	
411000	RESIDENT-R	
411100	UNDERGRAD-R	
411110	Summer-Res,Undergrad	Undergraduate tuition for resident summer semester.
411120	Fall-Res,Undergrad	Undergraduate tuition for resident fall semester.
411130	Spring-Res,Undergrad	Undergraduate tuition for resident spring semester.
411200	GRADUATE-R	
411210	Summer-Res,Grad	Graduate tuition for resident summer semester.
411220	Fall-Res,Grad	Graduate tuition for resident fall semester.
411230	Spring-Res,Grad	Graduate tuition for resident spring semester.
411300	PROFESSIONAL-R	
411310	Summer-Res,Prof	Professional tuition for resident summer semester.
411320	Fall-Res,Prof	Professional tuition for resident fall semester.
411330	Spring-Res,Prof	Professional tuition for resident spring semester.
412000	NON-RESIDENT-R	
412100	NR UNDERGRAD-R	
412110	Summer-NonRes,Undergrad	Undergraduate tuition for nonresident summer semester.
412120	Fall-NonRes,Undergrad	Undergraduate tuition for nonresident fall semester.
412130	Spring-NonRes,Undergrad	Undergraduate tuition for nonresident spring semester.
412200	GRADUATE-R	
412210	Summer-NonRes,Grad	Graduate tuition for nonresident summer semester.
412220	Fall-NonRes,Grad	Graduate tuition for nonresident fall semester.
412230	Spring-NonRes,Grad	Graduate tuition for nonresident spring semester.
412300	PROFESSIONAL-R	
412310	Summer-NonRes,Prof	Professional tuition for nonresident summer semester.
412320	Fall-NonRes,Prof	Professional tuition for nonresident fall semester.

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Acct	Description	Definition
412330	Spring-NonRes,Prof	Professional tuition for nonresident spring semester.
412400	Prior Year Tuition	Tuition for prior year semesters.
413000	SPECIAL PROGRAM TUITION-R	
413110	Distance Ed - Summer	Distance Education tuition for summer semester. Resident, Undergraduate.
413120	Distance Ed - Fall	Distance Education tuition for fall semester.
413130	Distance Ed - Spring	Distance Education tuition for spring semester.
413200	International Prog Tuition	Tuition for international programs.
413210	Summer - Dist Ed Res Grad	Distance Education tuition for summer semester. Resident, Graduate.
413220	Fall - Dist Ed Res Grad	Distance Education resident, grad tuition for fall semester.
413230	Spring - Dis Ed Res Grad	Distance Education resident, grad tuition for spring semester.
413300	Certificate	Tuition for certificate programs.
413400	Other Program Tuition	Tuition for other programs not identified by other account codes.
413410	Other Tuition Revenue-Summer	Tuition for the MBA/IMBA/MAC programs for summer session.
413420	Other Tuition Revenue-Fall	Tuition for the MBA/IMBA/MAC programs for fall session.
413430	Other Tuition Revenue-Spring	Tuition for the MBA/IMBA/MAC programs for spring session.
414000	Continuing Education	Tuition for Continuing Education programs.
415000	FEES (EDUCATIONAL)-R	
415100	Mandatory Fee	Fees that students are obligated to pay such as student service, computer, athletic student fee etc. These fees are built into tuition and later allocated to the appropriate category.
415200	Non-mandatory Fee	Fees that are not built into tuition such as transcript, admission, application fees etc.
418000	SCHOLARSHIP ALLOW/DISC-R	
418100	Tuition Discounts	Reflect scholarships and fellowships that offset tuition and fees as prescribed by GASB 35. (Controller's use only)

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Acct	Description	Definition
418320	Tuition	Fees assessed through credit card processing (Contra Revenue)
420000	PATIENT SERVICES-R	
420010	Clinical	Revenues generated from clinical services.
420011	Clinical Contra Revenue	Discounts given through Medicare, insurance companies, etc on clinical services.
420012	Passport	Revenues received from Passport to support medical education.
420020	Laboratory	Revenues generated from lab tests and analysis
420030	Patient Fees	Revenues generated from patient care
420040	Other Patient Services	Revenues generated from patient care not reflected in other account codes.
420045	Nursing Home/Rehab Ctr	Revenue from Nursing Home and Rehab Center contracts
420099	Contractual Offset	Revenues generated from contractual arrangements.
421000	Practice Plan Payments	Revenues generated from Practice Plans.
421010	MCAID Practice Group Overhead	Payments to medical school groups for reimbursement of overhead expenses related to medicaid revenues paid to UofL.
421015	MCAID Non-FT FAC Pymts	Payments to medical school practice groups representing the return to the group of funds received by UofL from Medicaid that were generated by non-full-time faculty physicians in the group.
422000	SPONSORED PROGRAMS-R	
422050	Sponsored Programs-Nonclass	Default revenue account assigned by the billing system before a contract is activated for billing. (Systems Use Only)
422100	Sponsored Programs-Fed	Revenue from Federally sponsored programs.
422200	Sponsored Programs-State	Revenue from State sponsored programs.
422300	Sponsored Programs-Local	Revenue from Locally sponsored programs.
422400	Sponsored Programs-NonGov	Revenue from non-governmental sponsored programs.
422500	Residual Income	Funds remaining from a sponsored contract that has met all obligations.
422600	Industry and Nonprofit Clinical	Sponsored Program revenue from corporate contracts with industry or non-profit entities where clinical trials or other clinical activities comprise the primary tasks performed. No federal funds may be included in this revenue category.

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Acct	Description	Definition
422650	Clinical Trial Start Up	Revenue related to the start up portion of clinical trials. For OCRSS use only.
424000	SALES&SERVICES-R	
424100	SERVICES-R	
424110	Interlibrary Loan	Revenues generated from Interlibrary Loan services.
424120	Photography/Copy/Reproduction	Revenues generated from photography, copy, reproduction services.
424130	Microfilm/Microfiche	Revenues generated from microfilm and microfiche services.
424145	Biomedical Engr	Revenues generated by Biomedical Engineering for equipment repair, calibration, modification, consultation, design and engineering.
424150	Counseling Fees	Revenues generated for academic and social guidance
424155	Professional Fees	Revenues generated for professional services.
424160	Dorm Lock Box	Revenues generated from providing services to the dormitories.
424170	Radition Safety	Revenues generated from providing services involving radiation services.
424190	Misc Services	Revenues generated from providing services not reflected in other account codes.
424200	SALES,TAXABLE-R	
424205	Vendors Compensation	Revenues generated from the State for the preparation of the Sales & Use Tax Return.
424210	Event - Taxable	Revenues generated from events that are subject to unrelated business income.
424211	Event Tickets - Taxable	Revenues generated from event ticket sales that are subject to unrelated business income.
424212	Season Tkts - Student - Taxable	Revenues generated from the sale of student season tickets for basketball and football that are subject to unrelated business income.
424213	Season Tkts - Other - Taxable	Revenues generated from the sale of season tickets other than students sales that are subject to unrelated business income.
424220	Program Sales - Taxable	Revenues generated from program sales at games that are subject to unrelated business income.

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Acct	Description	Definition
424230	Concession - Taxable	Revenues generated from concessions that are subject to unrelated business income.
424240	Misc Sales - Taxable	Revenues generated from sales which are subject to State Sales or Use Tax.
424250	Parking - Taxable	Revenues generated for event parking that is subject to unrelated business income.
424260	Member Dues - ULGC	Revenues generated for ULGC membership dues that is subject to unrelated business income.
424261	Food Minimum - ULGC	Revenues generated for ULGC food minimum charges that is subject to unrelated business income.
424262	Initiation Fees - ULGC	Revenues generated for ULGC initiation member fees that is subject to unrelated business income.
424263	Locker Rental - ULGC	Revenues generated for ULGC locker rentals that is subject to unrelated business income.
424264	Cart Fees - ULGC	Revenues generated for ULGC cart fees that is subject to unrelated business income.
424265	Golf Shop - ULGC	Revenues generated for ULGC golf shop that is subject to unrelated business income.
424266	Food - ULGC	Revenues generated for ULGC food sales that is subject to unrelated business income.
424267	Beverage - ULGC	Revenues generated for ULGC beverage sales that is subject to unrelated business income.
424268	Banquet Food - ULGC	Revenues generated for ULGC banquet food sales that is subject to unrelated business income.
424269	Banquet Beverage - ULGC	Revenues generated for ULGC banquet beverage sales that is subject to unrelated business income.
424400	SALES, NON-TAXABLE-R	
424410	Event-NonTaxable	Revenues generated from events that are not subject to unrelated business income.
424411	Event Tickets-NonTaxable	Revenues generated from event ticket sales that are not subject to unrelated business income.
424412	Season Tkts-Student-NonTaxable	Revenues generated from the sale of student season tickets for basketball and football.
424413	Season Tkts-Other-NonTaxable	Revenues generated from the sale of season tickets other than students sales.

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424420	Program Sales-NonTaxable	Revenues generated from program sales at games.
424430	Concession-NonTaxable	Revenues generated from concessions.
424440	Parking	Revenues generated for event parking that is not subject to unrelated business income.
424450	Guarantees	Revenues generated from opponents for the fulfillment of game guarantees.
424455	Tournament	Revenues generated from participating or hosting the NCAA or other conference tournament.
424460	Publicity/Promotional	Revenues generated from promotional activities.
424465	Acknowledgements	Revenue generated from a statement of recognition
424470	Radio/TV	Revenues generated from Radio and TV stations for broadcasting games.
424480	Suites	Revenues generated from rental/donations due from executive suite holders.
424481	CAF Functions	Revenues generated from functions sponsored by the Cardinal Athletic Fund such as banquets and travel packages for game trips.
424485	Organization Functions	Revenues generated from functions sponsored by organizations, clubs, etc.
424490	Misc Sales, - NonTaxable	Revenues generated from sales which are not subject to State Sales or Use Tax.
424550	Event 1 - Non-Taxable	Ticket revenue from 1st home event.
424551	Event 2 - Non-Taxable	Ticket revenue from 2nd home event.
424552	Event 3 - Non-Taxable	Ticket revenue from 3rd home event.
424553	Event 4 - Non-Taxable	Ticket revenue from 4th home event.
424554	Event 5 - Non-Taxable	Ticket revenue from 5th home event.
424555	Event 6 - Non-Taxable	Ticket revenue from 6th home event.
424556	Event 7 - Non-Taxable	Ticket revenue from 7th home event.
424557	Event 8 - Non-Taxable	Ticket revenue from 8th home event.
424558	Event 9 - Non-Taxable	Ticket revenue from 9th home event.
424559	Event 10 - Non-Taxable	Ticket revenue from 10th home event.

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Acct	Description	Definition
424560	Event 11 - Non-Taxable	Ticket revenue from 11th home event.
424561	Event 12-Non-Taxable	Ticket revenue from 12th home event.
424562	Event 13 - Non-Taxable	Ticket revenue from 13th home event.
424563	Event 14 - Non-Taxable	Ticket revenue from 14th home event.
424564	Event 15- Non-Taxable	Ticket revenue from 15th home event.
424565	Event 16 - Non-Taxable	Ticket revenue from 16th home event.
424566	Event 17 - Non-Taxable	Ticket revenue from 17th home event.
424567	Event 18 - Non-Taxable	Ticket revenue from 18th home event.
424568	Event 19 - Non-Taxable	Ticket revenue from 19th home event.
424569	Event 20 - Non-Taxable	Ticket revenue from 20th home event.
424570	Event 21 - Non-Taxable	Ticket revenue from 21st home event.
424571	Event 22- Non-Taxable	Ticket revenue from 22nd home event.
424572	Event 23- Non-Taxable	Ticket revenue from 23rd home event.
426000	OTHER OPERATING REVENUES-R	
426100	FEES-R	
426102	Rent-Rooms	Revenues generated from the rental of dormitories.
426104	Rent-Other	Revenues generated from the rental of fraternities, sororities, and any other University property or buildings.
426105	Conference Housing	Housing revenue from conference attendees
426110	Permits	Revenues generated from the sale of permits.
426120	Usage Fee	Revenues generated from the assessment of usage fees.
426125	Shipping/Handling	Revenues generated from shipping and handling.
426130	Membership/Registration	Revenues generated by fees assessed for the status of being a member or from enrollment to conferences and seminars.
426140	Deliquent Fee	Revenues generated by fees assessed for overdue payments or failure to return items.
426150	Fines	Revenues generated by assessment of fines to other than students.

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Acct	Description	Definition
426151	Fines-Student	Revenues generated by assessment of fines to students.
426160	Administrative Fees	Revenues generated by assessment of administrative fees.
426170	Library Book Replacement	Revenues generated by the Libraries through the assessment of fines for unreturned books.
426175	Third-Party Telephone	Revenues generated from third party telephone charges.
426176	Answering Services	Revenues generated from providing telephone answering services.
426177	Network Fees	Revenues generated from fees assessed for installation of networks.
426178	Internet Access	Revenues generated from fees assessed for providing internet access.
426179	Student Loan Interest	Revenues generated from interest assessed to student loans.
426180	Other Miscellaneous Fees	Revenues generated from other fees not assigned to other account codes.
426200	OTHER MISCELLANEOUS FEES-R	
426201	Fees - Other	Revenues generated from other fees not assigned to other account codes.
426202	Fees - Consortium	Revenues generated from an association of companies established for a definite purpose.
426203	Fees - Processing	Revenues generated by fees assessed for the actions directed toward a particular result.
426204	Fees - Copy Machine	Revenues generated by fees assessed for payment of copies.
426205	Fees - Library User	Revenues generated by fees assessed by the library to non-UL library users.
426206	Fees - Student Health	Revenues generated from patient care and insurance premiums for the Student Health Center.
426207	Fees - Credit Card	Revenues generated from credit card usage.
426208	Fees - Health Professional	Revenue generated from tuition for health professional care.
426209	Fees - Primary Care	Revenue generated from tuition for primary care.
426300	CONTRACT OPERATIONS-R	
426310	Food Service	Revenues generated from food service contracts.



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Acct	Description	Definition
426320	Vending	Revenues generated from vending machine contracts.
426330	Bookstore	Revenues generated from bookstore contracts.
426400	OTHER COMMISSIONS-R	
426405	Administrative Commissions	Revenues generated from commissions on administrative contracts.
426407	Discounts Earned	Revenues generated from payment of invoices paid within a specified time period.
426420	Royalties	Revenues generated from the use of patents or copyrights.
426430	Facilities & Administrative	Revenues generated from the recovery of facilities and administrative expenses from sponsoring agencies.
426431	Facilities & Admin - Off-Camp	Revenues generated from the recovery of facilities and administrative expenses off-campus from sponsoring agencies.
426432	Facility Scholars	Allocation of facilities and administrative revenues to scholars.
426433	Facility Enhancement	Allocation of facilities and administrative revenues for facility enhancements.
426435	Licensing	Revenues generated for the right to use.
426440	Insurance Premiums	Revenues generated from insurance premiums.
426450	Flexible Benefit Recovery	Revenues generated from the recovery of unused funds in the flexible benefit plan.
426600	3rd Party Support	Revenues generated from 3rd party support.
430000	REVENUE FROM HOSPITALS-R	
430010	Jewish Hospital	Revenues generated from Jewish Hospital.
430012	Baptist Health	Revenues generated from Baptist Health.
430015	KentuckyOne	Clinical and contract revenue from KentuckyOne Health.
430016	KentuckyOne Health Investments	Revenue received from KentuckyOne Health related to investments from the Joint Operating Agreement and Academic Affiliation Agreement.
430020	Norton	Revenues generated from Norton Hospital.
430030	Kosair	Revenues generated from Kosair Hospital.
430040	University of Louisville Hospital	Revenues generated from University Hospital.

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Acct	Description	Definition
430050	Veteran's Administration	Revenues generated from VA Hospital.
430055	Audubon	Revenues generated from Audubon Hospital.
430060	Suburban	Revenues generated from Suburban Hospital.
430065	Frazier	Revenues generated from Frazier Rehab Center.
430070	Medicaid Revenue	Revenue generated from Medicaid payments
430071	Passport Health Plan	Revenue generated from Passport Health Plan payments
430072	Coventry Cares KY	Revenue generated from Coventry Cares KY payments
430073	Centene's KY Spirit Health	Revenue generated from Centene's KY Spirit Health Plan payments
430074	WellCare of KY	Revenue generated from WellCare of KY payments
430075	Medicare Revenue	Revenue generated from Medicare payments
430076	Humana Medicaid Pymts	Payments received from Humana related to University of Louisville Physicians Medicaid patients
430077	Anthem Medicaid Pymts	Payments received from Anthem Medicaid provider
430080	IGT Coventry	Intergovernmental Transfers related to medicaid revenue from Coventry
430081	IGT Humana	Intergovernmental Transfers related to medicaid revenue from Humana
430082	IGT Wellcare	Intergovernmental Transfers related to medicaid revenue from Wellcare
430083	IGT Passport	Intergovernmental Transfers related to medicaid revenue from Passport
430084	IGT Anthem	Intergovernmental Transfers related to medicaid revenue from Anthem
430100	Other Hospitals	Revenues generated from hospitals not listed above.
430200	Academic Program Support	Revenues generated for academic program support.
430210	Dean's Tax	Amounts collected from Private Practice plans to satisfy Dean's Tax requirements per the Medical School Practice Plan
440000	AUXILIARY REVENUE-R	
440100	Rent - Dorm	Revenues generated from the rental of dormitories.

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Acct	Description	Definition
440110	Rent - Other	Revenues generated from the rental of fraternities, sororities, and any other University property or buildings.
440200	Parking	Revenues generated by Public Safety for parking permits.
440210	Student Parking	Revenues generated by Public Safety for student parking permits.
440220	Parking Meters	Revenues generated from parking meters.
440230	Hourly Parking Floyd Street Garage	Revenues generated from pay parking lots at Floyd Street Garage.
440231	Hourly Parking Chestnut Street Garage	Revenues generated from pay parking lots at Chestnut Street Garage.
440232	Hourly Parking Dental School	Revenues generated from pay parking lots at Dental School
440233	620 HSC Garage Parking Revenue	Revenues generated from the 620 HSC Parking Garage
440234	KY Lion's Eye Parking	Revenue generated from parking fees at the Kentucky Lion's Eye parking lot
440235	Rec Center Pay Lot	Revenues generated from parking fees at the Student Recreation Center
440236	Natatorium Pay Lot	Revenue from foot machine located in Natatorium parking lot
440237	Card Blvd & 4th Pay Lot	Revenue received from parking fees at the pay lot on Cardinal Blvd and 4th Street.
440240	Gate Card Revenue	Revenues generated from issuance of gate cards for parking lots.
440250	Parking Fine Revenue	Revenues generated by Public Safety through the assessment of parking fines.
440260	TARC Revenue	Revenues generated from the sale of TARC tickets.
440300	Commissions-Auxiliary	Revenues generated from acting as an agent for a business transaction.
449000	Bad Debt Contra Revenue	To record bad debt when GASB requires it to be netted against the revenue that created the bad debt.
450000	NON-OPERATING REVENUE	
452000	APPROPRIATIONS-R	
452100	Federal Appropriation	Funding received from Federal Appropriations.
452200	STATE APPROPRIATION-R	

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Acct	Description	Definition
452210	Base	Base funding received from the Commonwealth of KY.
452220	Supplemental Appropriation	Supplemental appropriation funding received from the Commonwealth of KY.
452230	Other State Funds	Other funding received from the Commonwealth of KY.
452240	QCCT Apprriation	Appropriations received from Commonwealth related to the QCCT
452241	QCCT Appr Budget	
452300	Local Appropriation	Funding received from Local Appropriations.
452400	Non-Governmental Appropriation	Funding received from Non-governmental Appropriations.
454000	GIFTS-R	
454100	Gift-Alumni	Gifts received from alumni.
454200	Gift-Non-Alumni	Gifts received from non-alumni.
454300	Gift-Corporate	Gifts received from corporate entities..
454305	Residual Funds	Funds remaining from a sponsored contract that has met all obligations.
454400	Foundations - Gifts	Gifts received from Foundations.
454405	UL Foundation Contributions	True revenue from Foundation - Spending Policy, New Gift receipts, Carryover used by programs
454410	Gifts in Kind	Non-cash gifts received, for example, donations of art work, land, or other equipment. Account will be used by the Controller's Office only, upon direction from the Office of University Advancement. Departments receiving non-cash gifts should work with the Office of University Advancement to obtain proper documentation.
454500	Pledge Discount	Discount associated with the value of a commitment to give over time.
454600	Sponsored Programs Non-Exchg	Revenues received from a sponsoring agency where there is no commitment for anything in return.
455000	Accounting Adjustments	Revenues generated from accounting adjustments. (Controller's use only)
455200	Legal Settlement	Revenues generated from legal settlements.

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Acct	Description	Definition
455600	Federal NonEx Spon Pgm	Revenues received from Federal Sponsored Programs that must be classified as non-exchange in accordance with generally accepted accounting principles.
456000	INVESTMENT INCOME-R	
456100	Realized Gains	Gains realized on the sale of investments.
456105	Capital Gain Distribution	Capital gains distributed from investment managers.
456110	Realized Loss	Loss realized on sale of investments.
456115	Endowment Shortfall	Recognition of shortfall of earnings to cover the spending policy on endowments. (Controller's use only)
456120	UL Trust Shortfall	Recognition of shortfall of earnings to cover the spending policy on the UL Trust. (Controller's use only)
456200	Unrealized Gains	Market increase on investments.
456210	Unrealized Loss	Market decrease on investments.
456300	Investment Income	Interest and dividend earnings on investments.
456305	InterCo Interest Revenue	Interest revenue generated from InterCompany entities.
456310	Endowment Income - Pool	Interest and dividend earnings on endowments.
456315	Endowment - FHIT	Revenues generated from endowments on funds held in trust.
456400	Rebate Reduction	Book adjustment to reduce liability to government for arbitrage resulting from revised calculations completed or anniversary payments made. (Controller's use only)
456500	Interest on Cap Asset Debt-Bonds	Book adjustment to reduce bonds payable resulting from retirement. (Controller's use only)
456510	Interest on Cap Asset Debt Leas-Rev	Book adjustment to reduce lease payable resulting from retirement. (Controller's use only)
456520	Interest on Cap Asset Debt-Note Pay	Book adjustment to reduce note payable resulting from retirement. (Controller's use only)
456530	Int on Notes Rec	Interest revenue generated from notes receivable.
462000	Capital appropriation	To recognized funds received from the state related to capital projects. (Controller's Use Only)
463000	Capital grants & gifts	Gifts of property or cash designated for capital purposes.
464000	Additions to permanent endow	Funds granted to subsidize University bond issue interest.
465500	Interest on Student Loan Funds	Revenue generated from interest on Student loans

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466000	Interest Subsidy	Funds granted to subsidize University bond issue interest.
466500	Procard Admin Fees	Revenues generated from procurement card fees.
467000	Ins Recoveries	Revenues generated from costs recovered from insurance claims.
468000	Gains/Losses on Sale of Equip	Gain or Loss realized on the sale of equipment.
470000	TRANSFERS-R	
473000	Transfers In	Transfers of cash to one program, project, or grant from another.
473250	Transfers In - Dept Chair	Capture transfers of money within departments at the discretion of the Department Chair
473255	Transfer In - Dean	Transfer in to departmental units from Dean's Office
473260	Transfer In - VP	Transfer in to departmental units from Vice President's Office
473300	Non Budget Cntrl Transfer Acct	Transfers of cash to one program, project, or grant from another where budget is not adjusted. (Controller's use only)
473405	Spending Policy Revenue	Revenue to individual Endowment related to current year spending policy
473410	Endow Carryover Revenue	Revenue to individual Endowment related to budget carryover at the end of 2015
473415	Gift Carryover Revenue	Revenue to individual Endowment related to cash at the end of 2015
474100	Transfers - General Fund Cash	Transfer of cash to support general fund budget and resulting adjustments
499000	Agency Deposits	Deposits into an agency program. (YXXXX)
499999	OTHER REVENUE-R	