

ROCKY MOUNTAIN COLLEGE

CHART OF ACCOUNTS

Revised 11/4/09

| COA No | Account Title | Description |
|-----------------------------|--|---|
| Revenues | | |
| 4001 | Deferred Revenue-Prior Year | Used for year end carryover |
| 4005 | Deferred Revenue-Adjustment | Used for year end adjustment |
| Sales & Services | | |
| 4411 | Conference Room Rentals | |
| 4412 | Rimview - Conference Rentals | |
| 4413 | Anderson - Conference Rentals | |
| 4414 | Widenhouse - Conference Rentals | |
| 4415 | Health Club - Family | |
| 4416 | Health Club - Single | |
| 4418 | Swimming Pool | Swim pool rentals |
| 4419 | Swimming Lessons | |
| 4420 | Camp Revenue | Summer camp revenue and athletic camp revenue |
| 4421 | Plane Rentals | Income from non course-related rentals |
| 4422 | Picture Sales | Smug Mug sales revenue |
| 4423 | Central Services - Cash Sales | |
| 4424 | Simulator Rentals | Income from non-student use of simulator |
| 4425 | Testing - Non-Student | |
| 4432 | Athletic Tournament Revenue | High School tournament only. |
| 4433 | Football - Gate Receipts | Ticket sales at specified athletic events |
| 4434 | Basketball - Gate Receipts | Ticket sales at specified athletic events |
| 4435 | Soccer - Gate Receipts | Ticket sales at specified athletic events |
| 4436 | Volleyball - Gate Receipts | Ticket sales at specified athletic events |
| 4437 | BTBJ - Registration Fees | Non-gift portion of ticket sale revenues |
| 4438 | Special Fundraising - Fees, Registration, etc. | Portion of ticket sales that do no represent gift to College, such as green fee portion of Golf Tournament Fees; etc. |
| 4441 | Drama - Ticket Sales | Ticket sales receipts from theater productions |
| 4461 | Bookstore/Food Service Commissions | |
| 4462 | Sales - Concessions (Athletics) | |
| 4463 | Sales - Student Dining | Meal plans sold to students |
| 4464 | Sales - Camps/Conferences Dining | |
| 4465 | Commissions - Vending | |
| 4466 | Auction Sales | Sales proceeds from auction items at special fundraising events |
| 4467 | Miscellaneous sales | Income from sales of merchandise for fundraising events |
| 4468 | Raffle Proceeds | Sales of raffle tickets for special fundraising |
| 4481 | Athletic Sponsorships | Association or game sponsorships received |
| 4485 | Advertising Revenue | Sign advertising, program advertising, Top of the Rock ad sales; athletic program advertising |
| Rental Income | | |
| 4531 | Anderson Hall | Non-conference rentals of residence halls |
| 4532 | Jorgenson Hall | Non-conference rentals of residence halls |
| 4533 | Widenhouse Hall | Non-conference rentals of residence halls |
| 4534 | Rimview Residence Hall | Non-conference rentals of residence halls |
| Gift Income | | |
| 4610 | Gifts - Cash & Equivalent | Gifts of cash, bonds, stock etc. |
| 4615 | Gifts - Auction Property | Gifts of property to be auctioned at BTBJ, etc. |
| 4620 | Gifts - In-Kind | Gifts of other types of property, such as books, artwork, etc. |
| 4631 | Gifts - Advance Scholarships | Scholarships received for a future fiscal year, temporarily restricted. Or for non budget-relieving scholarships. |
| 4632 | Gifts - Scholarships | Gifts designated for scholarships in the current fiscal year |
| Grant Income | | |
| 4751 | Grant Revenue | Proceeds from granting agencies per award or sub-award |
| 4773 | Administrative Allowances - Other | Indirect costs charged to grants (offsets expense in 7894) |

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| 4774 | Admin Allow - Financial Aid | Title IV federal aid administrative allowances, VA allowances, etc. |
| Other Income | | |
| 4901 | Cash Over & Short | From petty cash and cash drawers |
| 4902 | Garnishment Fee | Fee collected from employees for garnishment transactions |
| 4903 | Library Income | Fines, photocopies, sales of books, etc. related to the Library |
| 4904 | Bad Debt Recovery | Recovery of bad debt expense previously written off |
| 4905 | Miscellaneous Income | Other income not defined elsewhere. If you sold something to raise money, use 4467. |
| 4906 | Health Service Income | Revenue from shots, blood tests, etc. by Student Health Service |