

## Revenue Descriptions

### *State appropriated funds:*

**General Fund (1004):** Monies received from the general operating fund of the state used to finance the general operations of the university.

**General Fund Match (1003):** Monies received from the general operating fund of the state specifically authorized for funding matching requirements of restricted funds and are reserved for these purposes exclusively.

**GF/Mental Health (1037):** GF/Mental Health revenues help fund the Masters of Social Work program at UAA. This program provides specialized curriculum for working with the beneficiary groups of the Mental Health Trust Authority and Alaska Native populations, providing an in-state avenue for social workers in Alaska to earn a Master's Degree. This degree is required for licensing for many federal and state positions, including clinical social workers. Licensed clinical social workers are the primary providers of mental health services in much of Alaska, particularly communities served by and dependent upon community mental health centers.

**Science & Technology (1025):** Alaska Science & Technology funds were first appropriated directly to the university in FY93 as a replacement for general funds for agricultural, forestry and other land resource programs. They were the primary source of unrestricted revenue for these programs and provided match for federal and other restricted grants. This fund source was changed to Alaska Science and Technology Endowment Funding (1176) in FY03 and eliminated in FY04.

**Alaska Science and Technology Endowment Fund (1176):** Alaska Science and Technology Endowment Fund was appropriated in FY03 to UA to replace part of the annual funds UA has received from Alaska Science and Technology Foundation (1025).

**Statutory Designated Program Receipts (1108):** Statutory Designated Program Receipts include UA Alumni License Plate Funds.

**ACPE (1150):** Alaska Commission on Postsecondary Education (FY01 and FY02 only)

**Technical and Vocational Education (1151):** Since 2001 Senate Bill 137 (established in 2000 by SB289), has provided Technical Vocational Education Program (TVEP) funding to be used for workforce development (WFD) programs at UA.

**Business License and Corporate Filing Fees and Taxes (1175):** Used in FY09 as the funding source for UAA's Small Business Development Center (previously funded through the capital budget). This fund source was changed to General Fund (1004) in FY10.

### *University Receipts:*

**Interest Income (1010):** Interest Income includes income generated from short-term investments from grant receipts and auxiliary enterprises.

**Auxiliary Receipts (1015):** Auxiliary Receipts include all revenues associated with self-support activities such as the bookstore, food service and housing operations.

**Student Tuition/Fees (1038):** Student Tuition/Fees includes revenues generated from tuition charged to students for instructional programs as well as fees charged in support of specific activities such as material, lab, activity and health center fees.

## Revenue Descriptions (continued)

**Indirect Cost Recovery (1039):** Indirect Cost Recovery (ICR) revenues are generated from federal and other restricted grants, and are used to help offset administrative and support costs that can not be efficiently tracked directly to grant programs. ICR rates vary according to rates audited and approved by the university's cognizant federal oversight agency.

**University Receipts (1048):** University Receipts include restricted revenues received from corporate sources, private donations, and local governments, as well as revenues received from publication sales, non-credit self-support programs, recreational facility use fees, and other miscellaneous sources. As of FY03, University Receipts does not include current State Intra-Agency Receipts (1007), those funds are now reported as State Intra-Agency Receipts (1007), while funds previously reported using code 1007 are now under a new code (1174) as UA Intra-Agency Receipts.

### *Other Funds:*

**Federal Receipts (1002):** Federal Receipts include all revenues received from the federal government. These include restricted federal grants from such agencies as the National Science Foundation, U.S. Small Business Administration, U.S. Dept. of Defense and other federal agencies, as well as federal funding for student financial aid and work-study programs.

**State Inter-Agency Receipts (1007):** State Inter-Agency Receipts includes contractual obligations between state agencies. University account code 9330 only, which prior to FY03 was included in state code 1048. Prior to FY03 state code 1007 was UA Intra-Agency Receipts. UA account codes that went to state code 1007 prior to FY03 now are captured in state code 1174.

**MHTAAR (1092):** Mental Health Trust Authority Authorized Receipts

**CIP Receipts (1061):** CIP receipts are generated by chargeback to capital improvement projects to support CIP personal service administrative costs.

**UA Intra-Agency Receipts (1174):** Previously this Fund Source was UA Intra-Agency Receipts (1007). UA Intra-Agency Receipts include all internal charges for services provided by central service departments to other university departments. This includes services such as physical plant work orders, printing, and computer repairs, and certain administrative functions such as risk management and labor relations.

### *Fund Types:*

**Unrestricted Funds:** Unrestricted funds are those current funds which are available for use within the current operating period, i.e., fiscal year, for which there is no apparent use restriction.

**Auxiliary Funds:** Auxiliary funds are unrestricted current funds of enterprises which furnish services directly or indirectly to students, faculty or staff and which charge fees directly relating to, but not necessarily equal to, the costs of the services. Bookstores and housing systems are examples of enterprises which generally meet the accounting criteria for classification as auxiliary enterprises.

**Designated Funds:** Designated funds are unrestricted current funds which have internal restrictions but which do not meet the accounting guidelines for restricted funds. Funds for UA Scholars is an example of designated funds.

**Restricted Funds:** Restricted funds are current funds received by the university but their use is limited to specific projects or purposes by grantors, donors or other external sources.

## NCHEMS Descriptions

The University of Alaska classifies all expenditures into standardized categories that are nationally recognized and are generally utilized by most institutions of higher education. These categories, which were first developed by the National Center for Higher Education Management Systems (NCHEMS), are described below:

### *Instruction and Student Related:*

**Academic Support:** The academic support category includes expenditures related to academic administration and governance to the institution's academic programs; academic program advising; course and curriculum planning, research, development and evaluation, including faculty development; and academic computing, including regional academic mainframes and the student micro-computer labs.

**Instruction:** The instruction service category includes expenditures for all activities, which are part of the system's instruction programs. Instructional services include all credit and non-credit courses for academic and vocational instruction.

**Intercollegiate Athletics:** Intercollegiate athletic sports are organized in association with the NCAA or NAIA. The intercollegiate athletics category includes expenditures for the necessary support staff associated with the athletic programs.

**Library Services:** The library services category includes expenditures for services, which directly support the collection, cataloging, storage and distribution of published materials -- periodical, subscription and book holdings, microfiche and other reference technology aids and inter-library bibliographic access through networks such as Online Computer Library Center (OCLC) and Alaska Library Network.

**Scholarships:** The scholarships category includes scholarships and fellowships in the form of grants to students, as well as trainee stipends, prizes, and student awards.

**Student Services:** The student services category includes expenditures related to admissions, the registrar and those activities whose primary purpose is to contribute to the students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. Student services include social recreational, and cultural activities; counseling services which include personal, career guidance and placement, and vocational testing; student health medical services; financial aid management and student employment; student admissions, registration and student records administration; and student recruitment marketing and counseling.

### *Infrastructure:*

**Institutional Support:** The institutional support category includes expenditures related to executive services including the office of the President, chancellors' offices, and other institutional support functions including business offices, accounting, budget development, EEO/AA, educational properties management, facilities planning and construction, finance, human resources, information services, institutional research, internal audit, investment properties management, legal counsel, payroll, procurement, records, risk and hazardous materials management, systems maintenance, university relations and support for the assemblies and the Board of Regents.

**Debt Service:** The debt service category includes expenditures for the repayment of debt obligations.

## **NCHEMS Descriptions (continued)**

**Physical Plant:** The physical plant category includes expenditures related to plant administrative services; building maintenance services including routine and preventative repair and maintenance of buildings and structures; remodeling and renovation projects; custodial services including janitorial and elevator operations; landscaping and grounds maintenance services; utilities services including electricity, heating fuel, garbage and sewage disposal; and specialized safety and code compliance management services including campus security and hazardous materials management. Also included are expenditures for fire protection, property insurance, and similar items.

### ***Other:***

**Public Service:** The public service category includes expenditures for activities whose primary purpose is to make available to the public the various unique resources and capabilities of the university in response to a specific community need or problem. The major public service units are the Cooperative Extension Service, KUAC Radio and TV, small business development programs and other community service programs produced in cooperation with community organizations and local governments.

**Research:** The research category includes expenditures for activities directly related to scientific and academic research. The majority of the research is funded by non-general funds.

**Auxiliary Services:** The auxiliary services category includes expenditures for conveniences and services needed by students to maintain an on-campus, resident student body. These services include resident student housing, food service dining halls, retail stores' operations such as the bookstore and vending machines, and specialized services such as child care.

**Unallocated Authority:** The unallocated authority category is not part of the standardized NCHEMS categories used by other institutions of higher education. It is a special category created by the University of Alaska to hold additional budget authority separate from other NCHEMS until such a time as it is needed.