

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