

REVENUE ACCOUNTS

All accounts beginning with a "1" (1XXXX) are used for recording revenue. Usually the revenue accounts are used only by the Business Offices at each location.

11XXX STATE APPROPRIATIONS

11101 CB-Gen Academic Programs (11-11-000000)

Revenue appropriated by the State for academic programs. Entries may be made only by District Financial Services.

11102 CB-Tech-Occ Programs (11-11-000000)

Revenue appropriated by the State for technical and vocational programs. Entries may be made only by District Financial Services.

11200 Non-Course Based Remediation (11-11-000000)

Revenue appropriated by the State for non-semester length developmental education classes. Entries may be made only by District Financial Services.

11201 Nursing Enroll Growth Hour Based (11-11-000000)

Revenue appropriated by the State to institutions experiencing dramatic rates of growth in nursing program contact hours. Entries may be made only by District Financial Services.

11202 Gen Enrollment Growth Hour Based (11-11-000000)

Revenue appropriated by the State to institutions experiencing dramatic rates of growth in general contact hours. Entries may be made only by District Financial Services.

11300 State Insurance Matching - Employees (13-11-000000)

Revenue appropriated by the State for employee group health insurance coverage.

11301 State Insurance Matching - Retirees (13-11-000000)

Revenue appropriated by the State for retiree group health insurance coverage.

11400 State Retirement Matching Funds - ORP (13-11-000000)

Revenue appropriated by the State for the state ORP retirement

matching portion.

11401 State Retirement Matching Funds – TRS (13-11-000000)

Revenue appropriated by the State for the state TRS retirement matching portion.

11500 Other State Matching Funds (13-XX-XXXXXX)

Revenue appropriated by the State for SBA matching funds.

11501 Foundation School Program (08-08-000000)

Revenue appropriated by the State for the Richland Collegiate High School.

11502 Charter School Technology Allocation (08-08-)

Revenue appropriated by the State for technology allocation at Richland Collegiate High School.

121XX TUITION FOR CREDIT COURSES

REVENUE GENERATED FROM TUITION FOR CREDIT COURSES

12100 Credit Tuition (11-XX-000000)

Credit tuition revenue generated at any time during the year. Refunds for student drops or cancelled classes are netted against revenues.

12110 Credit Contract Training (11-XX-000000)

Credit tuition revenue generated by the Business & Professional Institute at any time during the year.

12130 Tuition-Additional Credit (11-XX-000000)

Credit tuition revenue generated by students enrolling in a credit class three or more times.

12131 Tuition-Distance Learning (11-XX-000000)

Credit tuition revenue generated from fees charged to out-of-state students who receive all instructional services remotely through the Virtual College.

TUITION TRANSFERS - TPEG

12191 Tuition-Fall-Transfer to TPEG (11-XX-999999)

Credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

12192 Tuition-Spring-Transfer to TPEG (11-XX-999999)

Credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

12193 Tuition-Summer-Transfer to TPEG (11-XX-999999)

Credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

122XX TUITION FOR NON-CREDIT COURSES

REVENUE GENERATED FROM FEES FOR NON-CREDIT (CONTINUING EDUCATION) COURSES.

12200 CE Tuition Reimbursable (11-XX-000000)

Non-credit continuing education tuition revenue for classes eligible for formula funding. Refunds for student drops or cancelled classes are netted against revenues.

12205 CE Tuition Non-Reimbursable (11-XX-000000)

Non-credit continuing education tuition revenue for classes not eligible for formula funding. Refunds for student drops or cancelled classes are netted against revenues.

12211 CE Contract Training-Reimbursable (11-XX-000000)

Non-credit continuing education tuition revenue for third-party contract instruction eligible for formula funding. Refunds for student drops or cancelled classes are netted against revenues.

12212 CE Contract Training-Non-Reimbursable (11-XX-000000)

Non-credit continuing education tuition revenue for third-party contract instruction not eligible for formula funding. Refunds for student drops or cancelled classes are netted against revenues.

12230 CE Additional Tuition (11-XX-000000)

Non-credit continuing education tuition revenue for classes eligible for

state funding by students taking a class three or more times.

12231 CE Additional Contract Training Tuition (11-XX-000000)

Non-credit continuing education tuition revenue for third-party contract instruction eligible for state funding by students taking a class three or more times.

NON-CREDIT FEE TRANSFER – TPEG

12291 CE Fees-1st Qtr-Trf to TPEG (11-XX-999999)

Non-credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

12292 CE Fees-2nd Qtr-Trf to TPEG (11-XX-999999)

Non-credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

12293 CE Fees-3rd Qtr-Trf to TPEG (11-XX-999999)

Non-credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

12294 CE Fees-4th Qtr-Trf to TPEG (11-XX-999999)

Non-credit tuition revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

12295 Contract Training-Trf to TPEG (11-XX-999999)

Non-credit contract training revenue transferred to Fund 13 for TPEG and TPE-SSIG grants. Entries may be made only by District Financial Services.

WAIVER OF TUITION OR FEES WHEN REQUIRED BY STATE LAW,
E.G., WAIVERS FOR STUDENTS WHO QUALIFY UNDER PROVISIONS
OF THE HAZLEWOOD ACT.

12300 Waivers-Local-Credit Tuition (11-XX-000000)

Waiver of credit tuition based on local waiver requirements.

12304 Waivers-Local-Credit Senior (11-XX-000000)

Waiver of credit tuition for senior citizens.

- 12305 Tuition Discount-Afternoon (11-XX-000000)
Discount of credit tuition for certain afternoon classes as part of the Reduced Tuition Pilot program.
- 12306 Tuition Discount-Weekend (11-XX-000000)
Discount of credit tuition for certain weekend classes as part of the Reduced Tuition Pilot program.
- 12307 Katrina Reduction (11-XX-000000)
Waiver of credit tuition for qualifying students affected by Hurricanes Katrina or Rita.
- 12308 Waiver-Local-RCHS Tuition (11-08-000000)
Waiver of tuition for students enrolled in the Richland Collegiate High School.
- 12309 Waiver-Local-Early College High School (11-XX-000000)
Waiver of tuition for students enrolled in the Early College High School program.
- 12310 Waivers-Local-CE Tuition (11-XX-000000)
Waiver of non-credit tuition based on local waiver requirements.
- 12320 Waivers-Contract Training (11-XX-000000)
Waiver of non-credit contract training tuition based on state waiver requirements.
- 12330 Waivers-State-Credit Tuition (11-XX-000000)
Waiver of credit tuition based on state waiver requirements.
- 12331 Waivers-State-CE Tuition (11-XX-000000)
Waiver of non-credit tuition based on state waiver requirements.
- 12332 Waivers-CV Early College Cedar Hill (11-03-000000)
Waiver of credit tuition for Early College High School students at the Cedar Hill Learning Center.

- 12333 Waivers-CV Early College Dallas (11-03-000000)
Waiver of credit tuition for Early College High School students at the Dallas Learning Center.
- 12334 Waivers-EL Middle College (11-05-000000)
Waiver of credit tuition for students enrolled in El Centro's Middle College program.
- 12335 Waivers-MISD CR Gateway (11-XX-000000)
Waiver of credit tuition for students enrolled in the Gateway to College Program
- 12336 Waivers-GISD CR Gateway (11-XX-000000)
Waiver of credit tuition for students enrolled in the Gateway to College Program

12XXX OTHER FEES

- 12507 Replacement Student ID Cards (12-XX-000000)
Revenue generated from fees charged for replacement of student ID cards.
- 12540 Installment Plan Adm. Charge (11-XX-000000)
Revenue generated from nonrefundable charges assessed to students for setting up tuition installment pay plans.
- 12545 Installment Plan Late Charge (11-XX-000000)
Revenue generated from charges assessed to students for late payments on tuition installment pay plans.
- 12901 Special Charges (11-XX-000000)
Revenue generated from special fees charged to students enrolled in courses such as scuba diving and pilot technology.
- 12902 Contract Training-Extra Charges (11-XX-000000)
- 12903 Prior Year Tuition & Fees (11-XX-000000)
Tuition and fees collected or refunds given for credit and non-credit

classes in a prior fiscal year.

13XXX AD VALOREM TAXES

REVENUE GENERATED FROM TAXES FOR MAINTENANCE AND OPERATIONS AND THE INTEREST AND SINKING FUND.

13100 Taxes-Current (11-11-000000, 46-11-000000)

Revenue generated by the collection of current year taxes for operation and maintenance and debt service on the current tax roll.

13110 Taxes-Prior Years (11-11-000000, 46-11-000000)

Revenue generated by the collection of prior years taxes during the current year for operations and maintenance and debt service.

13120 Taxes-Penalties & Interest (11-11-000000, 46-11-000000)

Revenue generated from penalties and interest assessed and collected on delinquent taxes for operations and maintenance and debt service.

13130 Taxes-In Lieu of Taxes (11-11-000000, 46-11-000000)

Amounts paid by government entities such as the Dallas Housing Authority or U.S. Naval Reserve Station in lieu of ad valorem taxes.

13190 Reduction for TIFs (11-11-000000, 46-11-000000)

Payment of incremental increases in ad valorem taxes collected by the DCCCD for participation in a Tax Increment Financing district.

14XXX FEDERAL GRANTS & CONTRACTS

14100 Federal Grant Revenue (13-XX-XXXXXXX)

14110 Federal Work Study (11-XX-000000, 12-XX-000000)

14121 Admin. Allowance-Work Study (11-XX-000000, 12-XX-000000)

14122 Admin. Allowance-Pell (11-XX-000000, 12-XX-000000)

14123 Admin. Allowance-SEOG (11-XX-000000, 12-XX-000000)

14200 Indirect Costs Recovered-Federal (11-XX-000000)

15XXX STATE GRANTS & CONTRACTS

15100 State Grant Revenue (13-XX-XXXXXXX)

- 15110 State Work Study (11-XX-000000, 12-XX-000000)
- 15200 Indirect Costs Recovered-State (11-XX-000000)
- 15301 TPEG-Resident (13-XX-XXXXXXX)
- 15302 TPEG-Non-Resident (13-XX-XXXXXXX)

16XXX LOCAL GRANTS & CONTRACTS

- 16100 Local Grant Revenue (13-XX-XXXXXXX)
- 16101 Local Cash Match From Fund 11 (13-XX-XXXXXXX)
- 16102 Local Cash Match From Fund 12 (13-XX-XXXXXXX)
- 16104 Local Cash Match From Fund 14 (13-XX-XXXXXXX)
- 16108 Local Cash Match From Fund 58 (13-XX-XXXXXXX)
- 16110 Local Work Study (11-XX-000000)
- 16120 Scholarship-Rising Star (13-XX-XXXXXXX)
- 16190 Grant Matching Fds-Non Cash Revenue (13-XX-XXXXXXX)
- 16200 Indirect Costs Recovered-Local (11-XX-000000)

17XXX OTHER REVENUE

- 17100 Investment Income (11-11-000000, 12-11-000000,
45-11-000000, 58-11-000000)

Revenue generated from the investment of the District's available funds
in conformance with the District's investment policy.
- 17101 Investment Income-Debt Proceeds (40-11-000000,
91-11-000000, 92-11-000000)

Revenue generated from the investment of unspent proceeds from the
issuance of debt.
- 17108 Retainage Interest (40-XX-000000, 45-XX-000000,
91-XX-000000, 92-XX-000000)

Payments to contractors for interest accrued on amounts withheld from

payments on a construction project to secure performance of the contract.

17109 Unrealized Market Gain/Loss (11-11-000000, 12-11-000000, 45-11-000000, 58-11-000000)

The difference between the market value and book value of securities in the District's investment portfolio. The amount is unrealized until the security is sold.

17201 Gain-Sale of Investment (11-11-000000, 12-11-000000, 45-11-000000, 58-11-000000)

Revenue generated from the sale of a security in the District's portfolio where the market value is greater than the book value at the time of the sale.

17202 Loss-Sale of Investment (11-11-000000, 12-11-000000, 45-11-000000, 58-11-000000)

Loss of revenue resulting from the sale of a security in the District's portfolio where the market value is less than the book value at the time of the sale.

17300 Lease/Rental Income (11-XX-000000, 12-XX-000000)

Revenue generated by renting DCCCD-owned facilities. Does not include revenue from auxiliary space rental; see Account 17305.

17302 Middle College Rentals (11-XX-000000)

Revenue generated from special agreement with DISD for rental of facilities for high school classes.

17303 Las Colinas Lease Revenue (58-11-000000)

Revenue generated from the lease of land near North Lake College.

17304 Locker Rental (11-XX-000000)

Revenue generated from rental of lockers.

17305 Auxiliary Space Rental (12-XX-000000)

Revenue generated from rental of DCCCD-owned facilities for food service use.

- 17310 Lease/Rental Tapes (11-XX-0000000)
Revenues generated from the sale or rental of instructional audio and video tapes.
- 17400 Ticket Sales (12-XX-000000)
Revenues generated from the sale of tickets for events, e.g., concerts. Does not include revenue from classroom activities; see Account 17503.
- 17401 Ticket Sales-Planetarium Events (11-XX-000000)
Revenue generated from ticket sales to planetarium events.
- 17501 Transcript Charges (11-XX-000000)
Charges paid by students for official transcripts.
- 17503 Classroom Activities (11-XX-000000)
Revenue generated from classroom activities such as theater productions or plant sales by a horticulture class. Does not include revenue generated by student activities; see Account 17400.
- 17504 Child Care Center Revenues (11-XX-000000)
Revenue generated by the Child Care Center.
- 17505 Challenge Course Revenue (12-XX-000000)
Revenues generated from the Mountain View challenge course.
- 17506 Testing Center Revenue (11-XX-000000)
- 17600 Parking Meter Revenue (11-XX-000000, 12-XX-000000)
Revenue generated from parking meters.
- 17700 Donated Assets (11-XX-000000)
Value of assets donated to the District.
- 17701 Donated Services (11-XX-000000)
Value of services donated to the District.

- 17800 Bond Proceeds (45-11-XXXXXX, 46-11-XXXXXX)
Revenue generated from the issuance of bonded debt.
- 17801 Commercial Paper Proceeds (40-11-000000)
Revenue generated from the issuance of commercial paper debt.
- 17900 Sale of Assets (11-XX-000000, 12-XX-000000)
Revenue generated from the sale of retired District assets.
- 17910 Copy Machines (12-XX-000000)
Commissions from coin-operated copy machines.
- 17920 Discounts Earned (11-XX-000000, 12-XX-000000)
Amounts earned when payments are made within a time period specified by the vendor. (See Account 23973 for penalties and interest.)
- 17946 Retirement of Indebtedness
- 17947 Additions to Plant Facilities
- 17950 Miscellaneous Revenue (11-XX-000000, 12-XX-000000)
All unclassifiable minor revenue, e.g., reimbursement of costs for airing a teleconference, etc.
- 17951 Misc. Income Refund (11-XX-000000, 12-XX-000000)
Refunds from miscellaneous income sources.
- 17952 Public Access Cable TV (11-XX-000000)
Revenue generated from studio rental for cable public access channel.
- 17953 Contributions-Construction (45-XX-000000)
Revenue from outside sources to offset construction expenses of the District.
- 17954 Vacation Cost Recovery (13-XX-000000)
Amounts paid by grantors for part of employee benefits and other administrative costs.

- 17955 Law Enforcement Standards & Education (11-XX-000000)
Annual allocation from the State for expenses related to the continuing education of qualified law enforcement personnel.
- 17956 Sales-Acad Mtrls-Non Taxable (12-XX-021010)
Revenue generated from the sale of non-taxable academic materials to students.
- 17957 Sales-Acad Mtrls-Taxable (12-XX-021010)
Revenue generated from the sale of taxable academic materials to students.
- 17958 Graduation Related Merchandise Sales (12-XX-021010)
Revenue generated from the sale of graduation-related merchandise, such as academic regalia.
- 17959 Decrease in Fund Balance (11-XX-000000, 12-XX-000000, 45-11-000000, 46-11-000000)
Used to balance the budget when expenditures exceed revenues; the budget amount is always positive.
- 17960 Other-Miscellaneous Non-Operating (11-XX-000000)
Unclassifiable revenue not related to the instruction of students.
- 17961 Insurance Proceeds (11-XX-000000)
Revenue generated from insurance claims.
- 17970 External Services Support Revenue (12-XX-000000)
Revenue from outside sources that is used to defray the operating expenses of a District operation, e.g., the Universities Center of Dallas.
- 17971 Easement Rights Revenue (11-XX-000000)
Revenue from the sale or lease of easement rights to an outside entity.

18XXX AUXILIARY ENTERPRISES

- 18110 Bookstore Commissions (12-XX-000000)
Revenue generated from the lease of space for bookstore operations.

- 18111 Bookstore Commissions-Follett Vouchers (12-XX-000000)
Revenue provided by contract with Follett for textbook vouchers.
Offset account is 23963.
- 18150 ATM Commissions (12-XX-000000)
Revenue generated from commissions on ATM machines located on
campuses.
- 18201 Food Service Commissions (12-XX-000000)
Revenue generated from the lease of space for food service operations.
- 18202 Vending Commissions (12-XX-000000)
Commissions from vending machine sales.
- 18203 Catering Revenue (12-05-000000)
Revenue generated by students in the Food Service training program at
El Centro College.
- 18204 Food Service Subsidy (12-XX-000000)
Contractual subsidy payments made to food service contractors. See
account 18201 for recording food service commission payments.
- 18300 Business Incubation Center (12-20-000000)
Revenue generated from rental of office space and business services for
start-up businesses at the Bill J. Priest Institute.
- 18401 Student Recreation Room (12-XX-000000)
Revenue generated from sales and rentals in the student recreation
room.
- 18402 Student Newspaper (12-XX-000000)
Revenue generated from paid advertisements in the college newspaper.
- 18403 Student Health Center (12-XX-000000)
Revenue generated from providing health-related services to students
and staff.

185XX CENTER FOR EDUCATIONAL TELECOMMUNICATIONS

- 18501 Study Guide Sales (DCCCD) (12-28-XXXXXX)
- 18502 Study Guide Returns (DCCCD) (12-28-XXXXXX)
- 18503 Study Guide Sales-Publishers Royalties (12-28-XXXXXX)
- 18504 Faculty Guides (12-28-XXXXXX)
- 18505 Faculty Guides Return (12-28-XXXXXX)
- 18506 Test Bank Diskettes (12-28-XXXXXX)
- 18507 Study Guide Returns (12-28-XXXXXX)
- 18508 K-12 Print Guides GBC (12-28-XXXXXX)
- 18511 DCCCD Contract-Lease Revenue 12-28-XXXXXX)
- 18512 DCCCD Contract-Enrollment Chgs (12-28-XXXXXX)
- 18513 Contract Training (12-28-XXXXXX)
- 18514 Telecourse Lease Revenue-Audio Visual (12-28-XXXXXX)
- 18515 K-12 Market (12-28-XXXXXX)
- 18516 CET-Dubbing (12-28-XXXXXX)
- 18517 CET-International (12-28-XXXXXX)
- 18518 Lease-Telecourse Plus/Web (12-28-XXXXXX)
- 18519 Enrollment-Telecourse Plus/Web (12-28-XXXXXX)
- 18531 PBS Lease Revenues (12-28-XXXXXX)
- 18532 PBS Enroll Charge (12-28-XXXXXX)
- 18533 PBS Cable Royalty (12-28-XXXXXX)
- 18534 Distribution-International (12-28-XXXXXX)
- 18535 Distribution-Audio Visual (12-28-XXXXXX)
- 18536 Distribution-Miscellaneous (12-28-XXXXXX)

18537 Distribution-CD ROMs (12-28-XXXXXX)

18538 Distribution-Videostreaming (12-28-XXXXXX)

18539 Distribution-DVDs (12-28-XXXXXX)

18541 Tape Leasing (12-28-XXXXXX)

18542 Tape Returns (12-28-XXXXXX)

18543 LCET-CD-ROMs (12-28-XXXXXX)

18544 LCET-CD-ROM Returns (12-28-XXXXXX)

18545 LCET-DVDs (12-28-XXXXXX)

18546 LCET-DVD Returns (12-28-XXXXXX)

18547 LCET-DVD License (112-28-XXXXXX)

18548 LCET-DVD License Returns (12-28-XXXXXX)

18551 DCCCD Lease (12-28-XXXXXX)

18552 DCCCD Enroll (12-28-XXXXXX)

18570 Misc. Lease Revenue (12-28-XXXXXX)

18571 Video Downloads- Distributor (12-28-XXXXXX)

18572 Learning Objects-Distributor (12-28-XXXXXX)

18580 Revenue Shared (12-28-XXXXXX)

18590 CET-Other Revenue (12-28-XXXXXX)

18591 RISD Rent (12-28-XXXXXX)

18592 CET-Air Time Reimbursement (12-28-XXXXXX)

18593 Teleconf. Revenue - Contractors (12-28-XXXXXX)

18594 Teleconf. Revenue – PBS (12-28-XXXXXX)

18595 Facilities/Equipment-Contractors (12-28-XXXXXX)

18596 Production Services – Contractors (12-28-XXXXXX)

18597 Administration Charges (12-28-XXXXXX)

18598 Wireless Channel Lease (12-28-XXXXXX)

18599 Miscellaneous Revenue (12-28-XXXXXX)

19XXX TRANSFERS & OTHER

19101 Mand. Trans. In-Debt Service-Fall (46-11-994602) (District Use Only)

19102 Mand. Trans. In-Debt Service-Spring (46-11-994602) (District Use Only)

19103 Mand. Trans. In-Debt Service-Summer (46-11-994602) (District Use Only)

19201 Mand. Trans. In-Debt Service- Notes and Loans (46-11-131990) (District Use Only)

19301 Non-Mandatory Transfer In (11-XX-000000, 12-XX-000000, 45-11-000000, 46-11-000000) (District Use Only)