

## GENERAL LEDGER OBJECT CODES--REVENUES

Object Code	Object Name	Use to Record:
4010	Academic Enhancement Fee	Mandatory fee for students, to support academic programs.
4570	Administrative Overhead	To record revenue from administrative overhead, or recovery of indirect costs.
4050	Application Fee	Application fee paid upon submittal of student applications for enrollment in the College's program(s).
4758	BART Tickets	Restricted usage: Bookstore sales only. Revenue from the sale of Bay Area Rapid Transit (BART) tickets.
4401	Capitalized Income	Restricted usage: For Fiscal use only.
4995	Cash Short/Over	Revenue that falls short or is over expected levels. For example, Fiscal petty cash or Bookstore register cash variances. May also be used to adjust or write-off reconciling items.
4590	CLE Reimbursement to State	Restricted usage: Continuing Legal Education only. To record reimbursement from CLE nonstate funds for expenses paid from state operational funds (generally salaries and benefits).
4522	CLQ Subscriptions	Hastings Constitutional Law Quarterly Journal subscriptions.
4529	COMM/ENT Book Publishing	Purchase of books produced by the Hastings Communication and Entertainment Law Journal. Example: Daniel Schor's "Forgive Us Our Press Passes."
4521	COMM/ENT Subscriptions	Hastings Communication and Entertainment Law Journal subscriptions. Exclude COMM/ENT Book purchases (use object 4529).
4598	Commission (non-taxable)	Use to record any non-taxable commission revenue, such as that earned from the Bookstore's sale of used books to outside vendors.
4766	Computer Software	Restricted usage: Bookstore sales only. Revenue from the sale of computer software programs.
4861	Computer Software Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to computer software sales.
4811	Computer Software Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of computer software.
4110	Continuing Legal Ed Registration	Registration fee charged to attend a Continuing Legal Education Program.
4760	Customer Shipping	Restricted usage: Bookstore sales only. Shipping costs charged to customers for mail orders.
4859	Customer Shipping Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to customer shipping charges.
4809	Customer Shipping Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the refund of customer shipping charges.
4210	CWSP Federal Grant	Federal grant revenue supporting the College Work-Study Program (reimbursement of student wages paid).
4211	CWSP Federal Overhead	Federal grant overhead revenue allowed under the College Work-Study Program.
4560	CWSP Off-Campus Private Grant	Payment from off-campus employers to reimburse wages paid to Hastings students employed through the College Work-Study Program.
4565	CWSP Off-Campus Private Overhead	Payment from the administrative fee charged to off-campus employers on wages paid to Hastings students employed through the College Work-Study Program.

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Object Code	Object Name	Use to Record:
4060	Deposits Forfeited	Enrollment deposits paid but forfeited because of non-enrollment by students.
4540	Dues	Unrestricted contributions to the College's 1066 Foundation.
4410	Endowment Income	Earnings on endowed funds invested for the benefit of the College.
4001	Enrollment Fee	Enrollment fee revenue for full-time students. The enrollment fee includes the following: registration, special, and professional school fees. Exclude part-time registration; use object 4030.
4003	Enrollment Fee Waiver	Enrollment fees waived under the Veteran's Fee Waiver program; a contra-revenue account.
4011	Exam Materials and Processing Fee	Mandatory fee for students, to offset the cost of exam materials and processing (both paper and computer exams).
4863	FAX Sale Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to facsimile services.
4813	FAX Sale Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the refund of facsimile service sales.
4768	FAX Sales	Restricted usage: Bookstore sales only. Revenue from the sale of facsimile services.
4200	Federal Grant	Federal grant revenue, except for the College Work-Study Program (CWSP—use object 4210-4211) and the Perkins Student Loan Program (PSLP—use object 3240, 4211).
4862	Foodstuff Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to foodstuff sales.
4812	Foodstuff Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of foodstuff.
4764	Foodstuffs	Restricted usage: Bookstore sales only. Revenue from the sale of food items (nontaxable).
4754	General Merchandise	Restricted usage: Bookstore sales only. Revenue from the sale of general merchandise—sundries and supplies. Exclude foodstuffs, clothing, or any other sales category with a separate object.
4856	General Merchandise Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to general merchandise (sundries and supplies) sales.
4806	General Merchandise Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of general merchandise (sundries and supplies).
4352	Gift from 1066 Foundation	Donations or gift revenue passed through the College's 1066 Foundation, including the Foundation's contributions from their unrestricted funds as well as any restricted gifts to support College programs.
4351	Gift In Kind	Donations of property assets or in-kind services (exclude monetary contributions; use object 4350).
4755	Graduation	Restricted usage: Bookstore sales only. Revenue from the sale of graduation-related items such as announcements, diploma frames, caps and gowns.
4857	Graduation Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to graduation-related sales.

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Object Code	Object Name	Use to Record:
4040	Graduation Fee	Mandatory fee charged to graduating students, to offset the cost of the commencement program.
4807	Graduation Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of graduation-related items.
4865	Greeting Card Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to greeting card sales.
4815	Greeting Card Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of greeting cards.
4771	Greeting Cards	Restricted usage: Bookstore sales only. Revenue from the sale of greeting cards.
4015	Health Services Fee	Mandatory fee for students, to support the on-campus Student Health Service Center.
4523	HICLR Subscriptions	Hastings International and Comparative Law Journal subscriptions.
4991	Higher Ed Bond Fund Addition of Fixed Assets	Restricted usage: For Fiscal use only.
4520	HLJ Subscriptions	Hastings Law Journal subscriptions.
4526	HRPLJ Subscriptions	Hastings Race and Poverty Law Journal subscriptions.
4545	Income—Events	Payments to attend College-sponsored events (reunions, lectures, dinners, etc.) such as Alumni and 1066 Foundation events and the Mathew Tobriner Lecture.
4400	Investment Income	Earnings on funds invested for the benefit of the College.
4020	Late Fee	Fee charged when payments are late.
4742	Law Study Aids	Restricted usage: Bookstore sales only. Revenue from the sale of law study aids (outlines, etc.)
4852	Law Study Aids Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to law study aid sales.
4802	Law Study Aids Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record law study aid returns by customers.
4070	Library Fines	Late fines charged to Law Library patrons who exceed the borrowing period.
4998	Mandatory Transfers From Other Funds	Restricted usage: For Fiscal use only. Used in retirement of indebtedness plant funds as the offset to mandatory transfers typically used to record debt service expense (principal, interest, deferred financing) in current and/or unexpended plant funds.
4425	Market Gain/Loss on Investments	Unrealized gains or (losses) from the change in market value of College investments.
4853	MBA Book Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to UC Berkeley Haas School of Business book sales.
4803	MBA Book Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of books purchased for the UC Berkeley Haas School of Business Masters program.
4746	MBA Books	Restricted usage: Bookstore sales only. Revenue from the sale of books for the UC Berkeley Haas School of Business.
4999	Nonmandatory Transfers From Other Funds	Restricted usage: For Fiscal use only. Nonmandatory internal funding transfers between funds and/or programs, the offset to which should be debited to object 5999.

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Object Code	Object Name	Use to Record:
4004	Non-Resident Tuition	Tuition for students that do not meet California residency requirements for tuition and fee purposes.
4120	On-Campus Interviews	Fees charged to employers for participation in the Career Services On-Campus Interview (OCI) program.
4009	Other Activity Fee	Activity fees supporting programs of the College such as: Fitness Center, Special Events and McAllister Tower Gym. Exclude activity fees passed along to the Associated Students of UC Hastings (ASUCH).
4970	Other Additions	Restricted usage: For Fiscal use only. Often used to record capital additions.
4100	Other Fees	Any fee that does not apply to a category above. Generally used for symposia and conference registration fees. Also used to record non-student fees for McAllister Tower gym use.
4500	Other Revenue	Revenue sources that do not apply to any other object category.
4030	Part-Time Registration	Enrollment fees for less than full-time students, including per-unit, audit, and summer clinical session fees.
4220	Perkins Federal Overhead	Federal grant overhead revenue allowed under the Perkins Student Loan Program.
4350	Private Gift	Donations or gift revenue from private parties, including firms and corporations. Exclude gifts passed through the 1066 Foundation (use object 4352) and private grants (use object 4355).
4355	Private Grants	Grants from private entities in support of College programs. Exclude private gifts (use object 4350).
4595	Proceeds on Sale of Assets	Realized gain on the sale of College assets, generally real property. Do not use for proceeds on the sale of investments; use object 4420 for realized gain on the sale of investments.
4420	Realized Gain/Loss on the Sale of Investments	Realized gains or (losses) from the sale of College investments. Note: use object 4595 to record the proceeds from the sale of other College assets.
4025	Reinstatement Fee	Fee charged to students with late payments but allowed to re-enroll.
4515	Rental Income	Income received from rental of College space such as classrooms, seminar rooms, Skyroom. Exclude McAllister Tower rent (use object 4710 or 4712) and West Block Property/Parking Lot rent (use object 4510).
4711	Rental Income Adjustment	Restricted usage: McAllister Tower only. Record adjustments to rental income, generally a one-time occurrence.
4854	Reprographic Text Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to reprographic text sales.
4804	Reprographic Text Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of reprographic texts.
4748	Reprographic Texts	Restricted usage: Bookstore sales only. Revenue from the sale of texts produced by Reprographics.
4980	Retirement of Indebtedness	Restricted usage: For Fiscal use only. To record the retirement of debt incurred by the College.
4550	Royalties	Compensation that is paid to the College as owner of an asset, based on income earned by the asset's user. An example is revenue from the Harris Alumni Directory.

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Object Code	Object Name	Use to Record:
4757	SF MUNI Fast Pass	Restricted usage: Bookstore sales only. Revenue from the sale of SF MUNI transit passes.
4858	Soft Good Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to soft goods sales.
4808	Soft Good Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of soft goods.
4756	Soft Goods (Clothing, etc.)	Restricted usage: Bookstore sales only. Revenue from the sale of soft goods such as clothing and hats.
4300	State Appropriation	Funding appropriations from the State of California, including General Fund, Lottery Fund, and Capital Outlay Funds.
4584	Student Loan Interest	Restricted usage: For Fiscal use only. To record interest collected from student loans issued by the College.
4583	Student Loan Late/Penalty	Restricted usage: For Fiscal use only. To record late and/or penalty fees collected from student loans issued by the College.
4850	Textbook Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to textbook sales.
4800	Textbook Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record textbooks returns by customers.
4740	Textbooks	Restricted usage: Bookstore sales only. Revenue from the sale of textbooks.
4712	Tower Commercial Rental Income	Restricted usage: McAllister Tower only. Record rental income charged to commercial or non-residential tenants.
4710	Tower Residential Rental Income	Restricted usage: McAllister Tower only. Record rental income charged to residential tenants.
4851	Tradebook Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to trade book sales.
4801	Tradebook Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record trade book returns by customers.
4741	Tradebooks	Restricted usage: Bookstore sales only. Revenue from the sale of trade books.
4008	Transcript Fee	Fee charged to obtain transcripts from the College's Records Office.
4501	Unclaimed Checks	Restricted usage: For Fiscal use only.
4855	Used Book Discounts	Restricted usage: Bookstore sales only. A contra-revenue account to record discounts applied to used book sales.
4805	Used Book Returns	Restricted usage: Bookstore sales only. A contra-revenue account to record the return of used books.
4753	Used Books (Buybacks)	Restricted usage: Bookstore sales only. Revenue from the sale of used books (books purchased during buyback).
4510	West Block Rental Income	Income received from West Block Property rentals, including revenues from the Parking Lot lease.
4525	West-Northwest LJ Subscriptions	Hastings West-Northwest Law Journal subscriptions.
4524	Women's LJ Subscriptions	Hastings Women's Law Journal subscriptions.