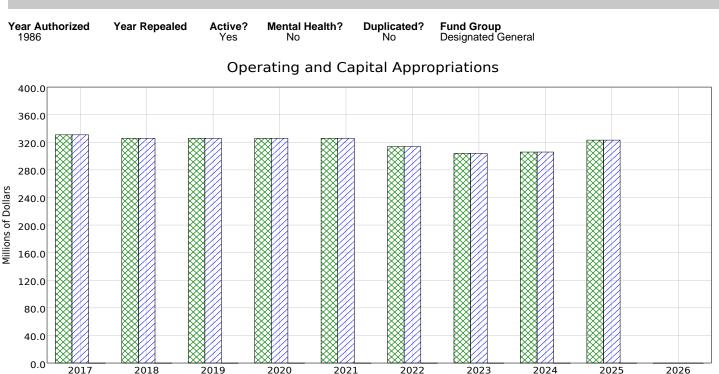
Fund Source Report

1048 Univ Rcpt

University of Alaska Restricted Receipts



Legal Authority AS 14.40.491

Source of Revenue

Consists of receipts from sales, rentals, and the provision of services of education activities.

Restrictions on Use

The receipts are spent for University expenses as determined by the Board of Regents.

Description and History

The Office of Management and Budget, in response to a legislative resolution in FY85, changed the way the University and other state agencies reported "program receipts" within the state budget. The FY86 budget preparation procedures required each state agency and the University to give additional detail on all sources of revenue included under the program receipts category (renamed University Receipts) which were categorized as follows in SLA 1986, CH 143, Sec 7 and revised to the current listing in AS 14.40.491:

Fiscal Year

/// Operating

Capital

- 1) Student fees, including tuition
- 2) Receipts from university auxiliary services
- 3) Recovery of indirect costs of university activities
- 4) Receipts from sales and rentals of university property
- 5) Federal receipts
- 6) Gifts, grants and contracts
- 7) Receipts from sales, rentals and the provision of services of educational activities
- 8) Receipts attributable to amounts distributed from university endowments established and managed under AS 14.40.280 and AS 14.40.400.

The law did not require separate fund codes for each category. Beginning in FY04 several codes were consolidated into this code.

See inactive codes

1010 University of Alaska Interest Income

1015 University of Alaska Dormitory/Food/Auxiliary Service

1038 University of Alaska Student Tuition/Fees/Services

1039 University of Alaska Indirect Cost Recovery