

## REVENUE CATEGORY DESCRIPTIONS

<u>REVENUE CODE</u>	<u>DESCRIPTION</u>
10	STATE PURPOSE - Appropriations approved by the Legislature in the State Operations Budget. Funds are used to support direct expenditures of New York State agencies. A portion of these funds is supported by tuition/fee revenue. The remainder is supported by other state revenue sources.
12	CAPITAL - RESEARCH AND TECHNOLOGY EQUIPMENT AND REHAB - Our share of the distribution of capital funds allocated for equipment and rehab purchases in support of research and technology efforts (formerly called GRI).
15	SPECIAL APPROPRIATIONS - Additional appropriations given to the campus to support specific programs or initiatives approved by the legislature. This funding is distributed in addition to the “base” state purpose funding received in the campus’ Financial Plan. Also known as “Legislative Member Items.”
20	INCOME FUND REIMBURSABLES (IFR) - Self-supporting groups of accounts that have activities essential to the campus’ mission and operations. These accounts have clear and defined income/expenditure relationships. A unique aspect of these accounts is their ability to carry forward cash balances from one fiscal year to another.
25	STATE UNIVERSITY TUITION REIMBURSABLE ACCOUNTS (SUTRA) - A subset of the Income Fund Reimbursable fund designated for the retention and expenditure of tuition revenue. Within system-wide guidelines, there are limited circumstances under which campuses may retain tuition income in these accounts.
30	DORMITORY INCOME FUND (DIFR) - Operating accounts used to support the costs associated with the residence halls. The revenue to support this allocation is derived from housing charges and apartment rentals.
35	DORMITORY INCOME FUND REIMBURSABLES (DIFR IFR) - IFR accounts related to specific activities or programs regarding the operations of the residence halls. These accounts are supported by revenue other than housing charges and apartment rentals.
40	HOSPITAL INCOME FUND - Operating accounts used to support the costs associated with the University Hospital. This allocation is supported through patient care revenue.

- 45 HOSPITAL INCOME FUND REIMBURSABLES (HIFR IFR) - IFR accounts supporting specific activities or programs related to the operations of the University Hospital. These accounts are primarily supported by revenue derived from sources other than patient care.
- 60 VETERANS HOME - Operating accounts that are used to support the costs associated with the Veterans Home. Patient care revenue is used to support this allocation.
- 63 SBF RESTRICTED – Accounts in this fund are part of the Stony Brook Foundation, a private not-for-profit corporation. This fund includes endowment programmatic spending and is used to support designated departments or programs.
- 64 SBF UNRESTRICTED - Accounts in this fund are part of the Stony Brook Foundation, a private not-for-profit corporation. This fund includes money for Foundation fundraising and the Capital Campaign and is used to support the Foundation's operations and campus programs.
- 65 SBF AGENCY - The funding for this group of accounts is for certain not-for-profit corporations affiliated with the University. The Stony Brook Foundation acts as a fiscal agent for these corporations.
- 67 STABILIZATION FUND - A fund containing allocation which is used to enable campuses to roll over unexpended State Purpose balances from one fiscal year to another. It functions much like the IFR Fund in that cash balances roll over from year to year but allocation is necessary to expend those funds.
- 69 SBF GRANT - This group of accounts represents grants received by the Stony Brook Foundation, a private not-for-profit corporation, resulting from a grant proposal submitted by the Foundation. The grantors often request an accounting of the use of funds and of results of the programs or projects undertaken.
- 71 SPONSORED RESEARCH - Includes expenditures for research projects, exclusive of indirect costs, in accordance with the terms of grants, contracts or other agreements.
- 73 INDIRECT COST SUPPORT (IDC) - Formula-driven funding derived from overhead charges levied on sponsored research programs. These funds are provided to reimburse the campus for the indirect costs associated with performing these activities.
- 75 RF BSA (Brookhaven Science Associates) - This group of accounts represents the RF projects related to the campus' management of Brookhaven National Laboratories.
- 77 RF CAMPUS ROYALTIES - Accounts within the Research Foundation established to manage revenue generated from licenses of intellectual property developed at Stony Brook.

- 78 RF SERVICE AND FACILITY - Research accounts primarily used in the provision of General Institutional Services (GIS) to sponsored grants and contracts. Activities include mail, central stores, printing, etc.
- 79 RF OTHER AGENCY - This category houses accounts, which do not fit into the other RF funds. These accounts are established to serve as an agency account for a specific campus function. This includes accounts that support the High Technology Incubator and the Software Incubator facilities.
- 80 RF SERVICE AGREEMENTS - Represents RF accounts primarily established to provide payroll and other administrative support functions to the Stony Brook Foundation, the Clinical Practice Plan, and a segment of the Incubator project.
- 81 RF AGENCY FEE - This fund represents the recovery of the administrative costs associated with managing the RF staffing services activities.
- 85 FACULTY STUDENT ASSOCIATION - A private corporation which has a contractual relationship with SUNY to provide various auxiliary services to the campus. Examples of these include such things as: food service contracts, overseeing the contract to manage the campus bookstore, managing the campus vending and laundry machines, etc.
- 90 CLINICAL PRACTICE - A fund whose existence is authorized by the UUP contract. It is used to allow physicians and dentists to earn clinical practice plan income through the distribution of net patient care revenue.