

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - SEPTEMBER 2024

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4110320100	MORTGAGE PRODUCTION - ADMINISTRATION FEE	Administrative fees for loan review earned by the mortgage production department for services relating to the purchase of loans.	New G/L Account.
4110320101	MORTGAGE PRODUCTION - MCC ISSUANCE FEE	MCC issuance fees earned by mortgage production for administrative services related to the purchase of the tax credit.	New G/L Account.
4110320102	MORTGAGE PRODUCTION - MCC REISSUANCE FEE	MCC reissuance fees administrative fee for continuation of the tax credit to a new loan.	New G/L Account.
4110320103	MORTGAGE PRODUCTION - EXTENSION FEE	Extension fees paid by the borrower for extending the interest rate lock beyond the original lock period.	New G/L Account.
4110320104	MORTGAGE PRODUCTION - LATE DELIVERY FEE	Late fees earned for not receiving loan file documents on time from the originator for the purchase of loans.	New G/L Account.
4110320105	MORTGAGE PRODUCTION - FINAL DOC LATE DELIVERY FEE	Late fees earned for not receiving the final (trailing) documents on time from the originator for the purchase of loans.	New G/L Account.
4110320106	MORTGAGE PRODUCTION - LENDER APPLICATION FEE	Application fee changed to new lenders who wish to participate in SC Housing mortgage program.	New G/L Account.
4110320107	MORTGAGE PRODUCTION - MCC APPLICATION FEE	Application fee changed to lenders who wish to participate in SC Housing MCC program.	New G/L Account.
4110320108	MORTGAGE PRODUCTION - TBA GAIN/LOSS	To record gains/losses realized on loans within SC Housing TBA program.	New G/L Account.
4110320109	MORTGAGE PRODUCTION - LIP/VLIP REBATE	LIP/VLIP rebate earned through SC Housing TBA program.	New G/L Account.
4110320110	MORTGAGE PRODUCTION - TBA DPA RECAPTURE	Down payment assistance recaptured within the SC Housing TBA program for loans that are paid off prior to maturity.	New G/L Account.
4110320200	MORTGAGE SERVICING - LATE FEES	Late fees collected from borrowers for not making mortgage payments by the due date.	New G/L Account.
4110320201	MORTGAGE SERVICING - PHONE PAYMENT FEE	Fees collected from borrowers for taking making mortgage payments over the phone.	New G/L Account.
4110320202	MORTGAGE SERVICING - INSUFFICIENT FUNDS FEE	Fees collected from borrowers for having a payment returned for insufficient funds.	New G/L Account.
4110320203	MORTGAGE SERVICING - MISCELLANEOUS FEE	Miscellaneous service fees collected from borrowers for other services	New G/L Account.
4160650000	EARNED WAGE ACCESS SERVICES PROVIDERS FEE (E-WASP)	A \$1,000 fee paid by earned wage access service providers to be able to offer consumer directed or employer integrated wage access services in South Carolina per Act 190 and Chapter 5, Title 39 of the SC Code of Law.	New G/L Account.
4230030000	UNCLAIMED CHECKS SECTION 11-5-260	FOR STO USE ONLY. Checks issued by the Treasurer for payment of claims that have not been presented for payment within two years are covered back into the state treasury annually. Section 11-5-260, 1976 Code as amended.	Added "FOR STO USE ONLY". Updated Code of Law from "11-5-110" to "11-5-260".
4390080000	FARMERS MARKET REVENUE	Fees collected from gate receipts, space rentals and etc., used for operation and maintenance of the State Farmer's Markets.	Changed definition from "Fees collected from gate receipts, space rentals and etc., used for operation and maintenance of Columbia State Farmer's Market." to "Fees collected from gate receipts, space rentals and etc., used for operation and maintenance of the State Farmer's Markets."