

OSU EXTENSION

Commonly Used Revenues Account Codes Listing

Common Daily Cash Transactions	Fund / Index	Activity Code	Account Code & Description	Explanations
4H Day Camps	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
4H Enrollments	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
4H folders and supplies	0341xx / TEXxxx	Optional	06002 - Sales Income	Extension's normal services/functions
4H Membership Fees	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
4H Project Fees	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
4H Registrations	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
After School Program/Class	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
Cash Overage / Shortage	0341xx / TEXxxx	Optional	06998 - Cash Over & Short	Cash over increases revenue; cash short decreases revenue.
Class/workshop Registration Fees and related Materials Sales (not self-supporting)	0341xx / TEXxxx	Optional	06003 - Service Income	Part of Extension's mission to serve and benefit the community. A short class / workshop with a small fee, but this fee not intend to recover all cost of the event.
Conference or Workshop Registration Fees (when fully funded by fees charged)	05xxxx / Index Varies	Optional	06410 - Workshops, Non-Credit	Registration fees that are intended to cover <u>all</u> costs associated with the event, including presenter's fees, food, lodging, room rentals, materials, etc. THESE FEES MUST BE DEPOSITED INTO AN 05xxxx AUXILIARY FUND.
County Appropriation	0341xx / TEXxxx	Optional	02130 - County Appropriations	County government appropriations for general operating and educational purposes
Donations / Gifts (Please provide copy of the check with deposit backup to ESOC Business Unit)	M2xxx (please contact ESCO Business Unit for your M2 Index)	Optional	03611 - Private Individuals 03621 - Commercial Business 03631 - Foundation/Assn 03641 - Non OUS College	Donation/Gift from Private Individuals Donation/Gift from Commercial Business Donation/Gift from Foundations/Associations Donation/Gift from Non-OUS Colleges
Master Gardener Class Fee (Non refundable portion)	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
Master Gardener Deposits (Refundable portion)	0341xx/NO Index (Fund # ONLY)	Optional	B4901 - Miscellaneous Deposit	Refundable portion to participant for fulfillment of the required volunteer hours
Miscellaneous (rarely used)	0341xx / TEXxxx	Optional	08008 - Reimbursement from Outside Entities	This account code should be rarely used and detail of the revenue source must be provided.
Program Registrations	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
Rebates	0341xx / TEXxxx	Optional	08001 - Miscell Other Income	Rebates from equipment/supplies purchased

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Refunds from Vendors for overpayment or return item(s)	0341xx / TEXxx (original index as item paid from)	Optional	Original Account code as item paid from (original Banner I-Doc # must provided)	Refund from vendor for any overpayment of the expenditures or returning item(s)
Reimbursement - 4-H Leaders Association	0341xx/TEXxxx	Optional	08001 - Miscell Other Income	Reimbursement from the 4-H Leaders Association for program expenses, materials, use of copier, fax machine, phone or postage stamps.
Reimbursement - Cost recovery from Outside OSU entities for use of Copies, Fax, Phone, or Stamps.	0341xx / TEXxxx	Optional	08001 - Miscell Other Income	Reimbursement from an employee or Outside (Non-OSU) entity for use of copier, fax machine, phone, or postage stamps. (This should occur in emergency situations ONLY and be extremely rare as OR State law prohibits personal use of state property.)
Reimbursement - Salary/OPE	0341xx / TEXxxx	Optional	Please contact ESOC Business Unit for account code	Reimbursement from other (non-OSU) entity for Extension employee's salary & OPE
Reimbursement - Travel	0341xx / TEXxx (original index as item paid from)	Optional	Original Account code as item paid from (original Banner I-Doc # must provided)	Reimbursement from other (non-OSU) entity for Extension employee's travel expense
Room Rental	0341xx / TEXxxx	Optional	06723 - Rental / Facilities Use	Rental fees for use of Extension's facilities
Sales - Newsletter Subscriptions	0341xx / TEXxxx	Optional	06002 - Sales Income	Extension's normal services/functions
Sales - Publications	0341xx / TEXxxx	Optional	06002 - Sales Income	Extension's normal services/functions
Sales - Surplus items	0341xx / TEXxxx	Optional	06980 - Surplus Sales	Proceeds from sales of surplus items
Seed Certification	ACS002	Required	06003 - Service Income	Extension's normal services/functions
Service Contracts by Non-Profit or Local Government Agents	0341xx / TEXxxx	Optional	06901 - Misc. Income (from Service Contracts)	Extension's normal services/functions (contracted by local government gents)
Summer Camp Fees	0341xx / TEXxxx	Optional	06003 - Service Income	Extension's normal services/functions
Title III	0341xx / TEXxxx	Required	06901 - Misc. Income (from Service Contracts)	Title III Grant pass through from local county office
Vending Machines Commissions	0341xx / TEXxxx	Optional	06004 - Vending Machine	Commission from Vending Machine Sales