### **REVENUE CODES**

## **Chart V**

\* The codes listed in this booklet reflect the codes most commonly used by most departments. Codes specific to certain departments are not listed. If you have any questions, please contact General Accounting.

#### GENERAL ACCOUNTING

Phone: 208-885-2130 Email: gnrlacctg@uidaho.edu

#### GENERAL ACCOUNTING

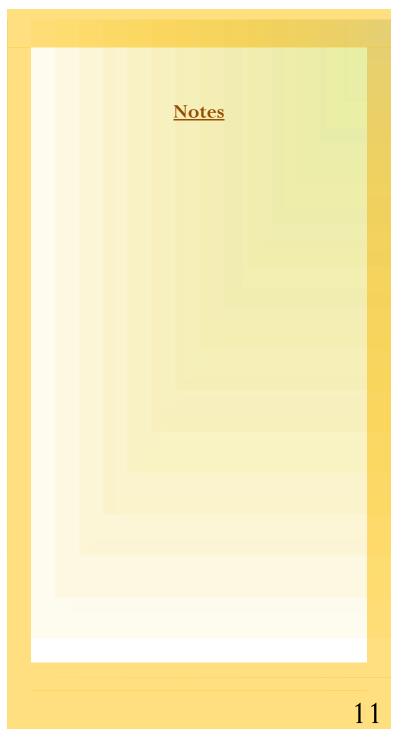
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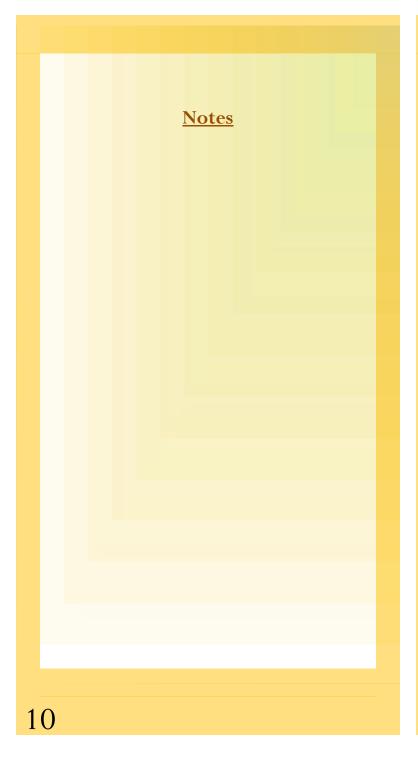
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\*\*Revenue codes should only be used for deposits to Revenue Generation, Auxiliary, or Agency funds. If you are going to use a code in a different fund, please contact General Accounting.

Reminder: For taxable revenue collect appropriate sales tax and deposit on account code 2010. For exempt revenue collect Idaho's exemption certificate. Contact General Accounting with questions.





| 3300A Misc. Fees-Non-Instructional |  |
|------------------------------------|--|
| R3304                              | Application Fee                          |
| R3311                              | Workshops/Seminars/Institutes-Non Credit |
| R3350                              | Miscellaneous Non-Instructional Fee      |

| 3400A Fines & Forfeits |                          |
|------------------------|--------------------------|
| R3402                  | Late Fees                |
| R3406                  | Damage, Breakage of Loss |
| R3420                  | Other Fines              |

| 3500B Other Rentals |                        |
|---------------------|------------------------|
| R3522               | Equipment Rental       |
| R3523               | Facility Rental        |
| R3533               | Vehicle Rental Charges |
| R3540               | Other Rentals          |

| 25000               | Health Services                       |
|---------------------|---------------------------------------|
| 3500C               | Health Services                       |
| R3541               | Stud <mark>ent Health Services</mark> |
| 3500E (             | Other Services                        |
| R35 <mark>71</mark> | Conference/Programs-Non Credit        |
| R35 <mark>72</mark> | Labeling Charges                      |
| R35 <mark>73</mark> | Labor Charges                         |
| R35 <mark>74</mark> | Contracts & Bids                      |
| R35 <mark>75</mark> | Postage/Handling Fees                 |
| R35 <mark>76</mark> | Parking Permits                       |
| R35 <mark>77</mark> | Parking Meters                        |
| R35 <mark>78</mark> | Placement Service                     |
| R35 <mark>82</mark> | Locker Fee                            |
| R3583               | Publication/Printing                  |
| R358 <mark>4</mark> | ID Card Replacement Fee               |
| R358 <mark>6</mark> | Child Care                            |
| R358 <mark>7</mark> | Survey Activities                     |
| R35 <mark>88</mark> | Analytical & Lab Services             |
| R35 <mark>89</mark> | Field Trials & Development            |
| R359 <mark>0</mark> | Administrative Service Fee            |
| R359 <mark>1</mark> | Miscellaneous Media Services          |
| R35 <mark>99</mark> | Other Services                        |
| R359A               | Pharmacy                              |

| <u>Notes</u> |   |
|--------------|---|
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| 3900A               | General Income                     |
|---------------------|------------------------------------|
| R39 <mark>01</mark> | Patent Revenue                     |
| R39 <mark>05</mark> | Incentives, Subsidies, and Rebates |
| R39 <mark>10</mark> | Receipts to Agency Accounts        |
| R39 <mark>11</mark> | Royalty Income                     |
| R3917               | Commissions – Non Food             |
| R39 <mark>29</mark> | Miscellaneous Income               |

| 3600A               | Food Sales                       |  |
|---------------------|----------------------------------|--|
| R3601               | Faculty and Staff Meals          |  |
| R3610               | Catering/Conference Commissions  |  |
| R3612               | Retail Sale Commissions          |  |
| R36 <mark>13</mark> | Vending Machine Commissions      |  |
| R36 <mark>14</mark> | Vending Machine Sales            |  |
| R36 <mark>15</mark> | Concession Sales                 |  |
| R36 <mark>16</mark> | Summer Conference Food Sales     |  |
| R36 <mark>17</mark> | Summer Meal Plans                |  |
| R3619               | Catering Sales                   |  |
| R36 <mark>20</mark> | Other Food Income                |  |
| R36 <mark>21</mark> | Dining Retail Sales              |  |
| 3600B Event Revenue |                                  |  |
| R36 <mark>22</mark> | Admission                        |  |
| R36 <mark>23</mark> | Special Events                   |  |
| R36 <mark>24</mark> | Game Guarantees                  |  |
| R36 <mark>25</mark> | NCAA/NIT Payments                |  |
| R36 <mark>26</mark> | Conference Payments              |  |
| R3627               | Radio Payments                   |  |
| R3628               | Television Payments              |  |
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| R36 <mark>33</mark> | 3rd Party Ticket Sales           |  |
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| R3635               | Conferences and Events Equipment |  |
| R3650               | Other Ticket Sales               |  |

| 3600C               | General Sales             |
|---------------------|---------------------------|
| R3651               | Book Sales-Text           |
| R3652               | Book Sales-Other          |
| R3655               | Supplies Sales-School     |
| R365 <mark>6</mark> | Supplies Sales-General    |
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| R3659               | Subscription Sales        |
| R36 <mark>60</mark> | Program Sales             |
| R36 <mark>63</mark> | Duplicating & Copying     |
| R36 <mark>64</mark> | Advertising Sales         |
| R36 <mark>65</mark> | Merchandise Sales         |
| R36 <mark>66</mark> | Material/Parts & Supplies |
| R3668               | Gasoline                  |
| R3672               | Graphics                  |
| R3674               | Production                |
| R3680               | Other Sales               |

| 3600D               | Commodity Sales |
|---------------------|-----------------|
| R36 <mark>81</mark> | Livestock Sales |
| R368 <mark>2</mark> | Feed Sales      |
| R36 <mark>83</mark> | Meat Sales      |
| R368 <mark>4</mark> | Timber Sales    |
| R369 <mark>9</mark> | Other Ag Sales  |

| 3700A               | Sale of Land, Building & Equipment |
|---------------------|------------------------------------|
| R37 <mark>01</mark> | Sale of Land                       |
| R37 <mark>02</mark> | Sale of Buildings                  |
| R37 <mark>03</mark> | Sale of Equipment                  |
| R37 <mark>04</mark> | Surplus Property                   |
| R37 <mark>05</mark> | Gain on disposal of asset          |

| 3830A               | Rent and Lease Income |
|---------------------|-----------------------|
| R38 <mark>31</mark> | Rent Income           |
| R38 <mark>32</mark> | Lease Income          |