

05.800-0 Account Code Definitions: Revenue

Office: **Business Services**
 Procedure Contact: **Director of Business Services**
 Related Policy or Policies: **Noted within procedure statement**

Revision History

Revision Number:	Change:	Date:
001	Update content and format	12-17-2017
002	Added additional codes	9-05-2018
003	Update content	3-01-2022

A. Purpose

This procedure sets forth the Account Codes to be used when recording “Revenue” within the Banner Finance module.

SOU seeks to ensure that the policies and procedures related to purchasing and accounts payable are documented, communicated, clearly understood, and consistently applied.

B. Definitions

- Account Code: One of the seven FOPAL elements used when posting financial transactions into the Banner Finance System. The Account Code records the type of revenue, expense, asset, liability, control account, or fund balance (owner’s equity)

C. Procedures

Code	Title	Description
01000	Enrollment Fees	Roll-up account code to summarize all mandatory fees associated with taking courses (net of tuition Fee Remissions). Available for budget only entries.
01100	Tuition	Roll-up account code to summarize all mandatory Tuition associated with taking courses. Excludes Resource Fees, Building Fee, Health Fee, Incidental Fees, and other course related fees. Also excludes tuition Fee Remission awards. Available for budget only entries.
01101	Resident Undergraduate Tuition	Tuition assessed at resident undergraduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01110 - Summer Term Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all “General” Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01501. Code 01501 will remain inactive unless SOU elects to make the change in a future year.
01102	Non-Resident Undergraduate Tuition	Tuition assessed at non-resident undergraduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01111 - Summer Term Non-Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all “General” Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01536. Code 01536 will remain inactive unless SOU elects to make the change in a future year.
01103	Faculty, Staff or Qualified Transferee Tuition	Tuition from faculty, staff, or their qualified transferee (i.e. spouse, dependent children or domestic partner) as defined in OAR 580-022-0030 and 580-022-0031.

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01104	Resident Graduate Tuition	Tuition assessed at resident graduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01112 - Summer Term Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all "General" Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01571. Code 01571 will remain inactive unless SOU elects to make the change in a future year.
01105	Non-Resident Graduate Student Tuition	Tuition assessed at non-resident graduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01113 - Summer Term Non-Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all "General" Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01606. Code 01606 will remain inactive unless SOU elects to make the change in a future year.
01106	Western Undergraduate Exchange (WUE) Tuition	Tuition for students admitted under the Western Undergraduate Exchange program will be assessed 150 percent of the prevailing resident undergraduate tuition rate for 12 credit hours and above. This tuition rate replaces the previous fee remission category. (This tuition account replaces fee remission account 01960 - Western Undergraduate Exchange (WUE) Fee Remission, which was terminated effective July, 2000.)
01107	Special Student Tuition	Tuition from students not otherwise classified in this section.
01108	Part Time Fee Policy Graduate Tuition	Tuition assessed at applicable graduate rates for students enrolled under the 'Part-Time Fee Policy.' (For institutions who have not adopted the PT Fee policy, see Accounts 01570 - 01639 - Graduate Tuition and 01810 - 01879 - Summer Graduate Tuition.)
01109	Part Time Fee Policy Undergraduate Tuition	Tuition assessed at applicable undergraduate rates for students enrolled under the 'Part-Time Fee Policy.' (For institutions who have not adopted the PT Fee policy, see Accounts 01500 - 01569 - Undergraduate Tuition and 01640 - 01699 , 01810 - 01809 - Summer Undergraduate Tuition.)
01110	Summer Term Resident Undergraduate Tuition	Tuition assessed at resident undergraduate rates. Restricted to a three-month summer session. (See also 01101 - Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all "General" Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01641. Code 01641 will remain inactive unless SOU elects to make the change in a future year.
01111	Summer Term Non-Resident Undergraduate Tuition	Tuition assessed at non-resident undergraduate rates. Restricted to a three-month summer session. (See also 01102 - Non-Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all "General" Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01676. Code 01676 will remain inactive unless SOU elects to make the change in a future year.
01112	Summer Term Resident Graduate Tuition	Tuition assessed at resident graduate rates. Restricted to a three-month summer session. (See also 01104 - Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all "General" Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01811. Code 01811 will remain inactive unless SOU elects to make the change in a future year.
1. 01113	2. Summer Term Non-Resident Graduate Tuition	3. Tuition assessed at non-resident graduate rates. Restricted to a three-month summer session. (See also 01105 - Non-Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition.) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.) Note: For SOU this does not include Differential Tuition. For all "General" Tuition fees, SOU has elected to continue to use this code instead of rolling fee to 01811. Code 01811 will remain inactive unless SOU elects to make the change in a future year.
01130	Contract Course Tuition	Roll-up account code to summarize all Contract Course tuition. Contract Courses being defined as courses provided to outside organizations for a fix-fee price.
01131	Contract Course Undergrad Tuition	Contract Course revenue associated with undergraduate courses.

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01132	Contract Course Grad Tuition	Contract Course revenue associated with graduate courses.
01180	Continuing Ed Credit Tuition	Tuition assessed for credit continuing education courses.
01181	Continuing Ed Noncredit Tuition	Tuition assessed for non-credit continuing education courses.
01182	Cont Ed Noncrdt Tuition-Discounts	Capturing of tuition discounts issued for non-credit course activity (equivalent tuition fee remissions for for-credit programs).
01200	Study Resource Fee	Fees tied to the SOU Fee Book that are not related directly to the number of credit hours a student may be taking.
01213	Matriculation Resource Fee	A one-time universal fee assessed to all new, incoming students (Freshmen and transfers). This fee was adopted in July 1993.
01300	Building Fees	Roll-up account code used to capture all mandatory Building Fees associated with the SOU Fee Book. Represents the portion of the mandatory Fee Book tuition fees that are used to support debt payments associated with Revenue Bonds taken out to build or improve certain student auxiliary building projects.
01301	Building Fee - Academic Year	Fee assessed during fall, winter and spring terms to all enrolled students to pay Debt Service on student buildings.
01302	Building Fee - Summer Term	Fee assessed during summer term to all enrolled students to pay Debt Service on student buildings.
01350	Other Mandatory Enrollment Fees	Roll-up account code used to capture all other mandatory fees associated with the SOU Fee Book that are not covered in one of the other categories established to capture Tuition, Building, Incidental, or Health fees.
01351	Recreation Center Fee Academic Year	Fee assessed during fall, winter and spring terms to all enrolled students for construction and operation of the student recreation center. (This fee was approved by student referendum in 1995 at the University of Oregon and is currently only being assessed at the U of O. PSU will be assessing this fee when the new (PCAT) student recreation center opens. Other institutions are currently contemplating assessing fees of this type and may do so in the future.)
01352	Recreation Center Fee-Summer Term	Fee assessed during Summer Term for construction and operation of the student recreation center.
01400	Incidental Fees	A portion of the mandatory Fee Book tuition fees that are used to support student activities such as: Athletic programs, student clubs, and operational costs of the student union.
01401	Incidental Fee - Institutional	Fees for allocation to student union, student health service, student publications and other educational and athletic activities or programs. It excludes specific charges, deposits, or fines.
01410	Incidental Fee - Other	Fees not covered in 01401 - Incidental Fees - Institutional.
01420	Incidental Fees - Summer Term	Restricted to summer term fees only. (See account code 01410 - Incidental Fee - Other.)
01450	Student Health Fee	Health Fees associated with the mandatory Fee Book Health Fee assessments.
01451	Undergraduate Health Fee	Student health fees for regularly enrolled undergraduate students.
01452	Graduate Health Fee	Student health fees for regularly enrolled graduate students.
01460	Summer Health Fee	Student health fees for students enrolled in summer term.
01461	Special Program Health Fee	Special Program Health Fee
01465	Conference Health Fee	Conference Health Fee
01470	Other Institutions Health Fee	Student health fees collected by one institution for students enrolled at their institution but taking classes at another state institution.

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01495	Stop Out Health Fee	Student health fees for students not currently enrolled. Students are allowed one term of continuing health coverage after their enrollment ends (i.e. after graduation; summer if student is not enrolled; student taking one term off from school).
01499	Miscellaneous Health Fee	Student health fees that do not fit in to any of the above account codes.
01500	Resident Undergrad Tuition	Roll-up account code used to capture all Resident Undergraduate tuition fees.
01501	Resident Undergrad Tuition- General	Academic year tuition assessed Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01503	Resident Undergrad Tuition- Honors Program Differential	Academic year tuition assessed Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01515	Res UG Tuit- Perform Art Diff	Academic year tuition assessed Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01534	NR UG Tuition - Internatl' Exchange 175%	Used to capture all Non-Resident Undergraduate tuition fees associated with International Exchange programs that have been approved for the 175% rate (175% of the resident UG rate).
01535	Nonresident Undergrad Tuition	Roll-up account code used to capture all Non-Resident Undergraduate tuition fees.
01536	Nonresident Undergrad Tuition- General	Academic year tuition assessed Non-Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01538	Nonresident Undergrad Tuition- Honors Prog Diff	Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01550	NR UG Tuit- Perform Art Diff	Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01570	Resident Graduate Tuition	Roll-up account code to record Resident Graduate tuition
01571	Resident Graduate Tuition- General	Academic year tuition assessed Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01573	Resident Graduate Tuition- Honors Prog Diff	Academic year tuition assessed Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01585	Res Grad Tuit- Perform Art Diff	Academic year tuition assessed Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01587	Resident Graduate Tuition- Education Diff	Resident Graduate Tuition - Education Diff
01605	Nonresident Graduate Tuition	Roll-up account code to record Nonresident Graduate Tuition
01606	Nonresident Graduate Tuition- General	Academic year tuition assessed Non-Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01608	Nonresident Graduate Tuition- Honors Prog Diff	Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01620	Nonresident Graduate Tuition- Perform Art Diff	Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01622	Non-Resident Graduate Tuition- Education Diff	Non-Resident Graduate Tuition - Education Diff
01640	Summer Resident Undergrad Tuition	Roll-up account code to record Summer Resident Undergraduate tuition

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01641	Summer Resident Undergrad Tuition- General	Summer Session tuition assessed Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
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01643	Summer Resident Undergrad Tuition- Honors Prog Diff	Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01655	Summer Resident Undergraduate Tuition- Perform Art Diff	Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01675	Summer Nonres Undergrad Tuition	Roll-up account code to record Summer Nonresident Undergraduate tuition
01676	Summer Nonres Undergrad Tuition- General	Summer Session tuition assessed Non-Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01678	Summer Nonres Undergrad Tuition- Honors Prog Diff	Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01690	Summer Nonresident Undergraduate Tuition- Perform Art Diff	Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01700	Other Student Fees	Roll-up account code to record Other Student Fees
01701	International Program Surcharge	Fees over and above regular tuition, lab and course fees.
01702	Music Fee	Fees from non-Music major students for music lessons, practice room rentals, and instrument rentals. Restricted to special music fees.
01703	Conference and Short Course Fee	May include related participant expenses such as meals, supplies, coffee breaks, etc., when used with a Designated Operations Fund. Use for university credit only; see 06410 - Workshops - Non-Credit Income for non-credit workshops.
01704	Graduate Qualifying Exam Fee	Fees for graduate qualifying examinations.
01705	Special Exam Fee	Fees for special examinations such as exams for credit, Scholastic Aptitude Tests and College Entrance Examination Board.
01706	Field Trip Fees	Fees for recognized class field trips.
01710	Authorized Course Fees	Fees charged for specific classes in addition to general tuition.
01715	Authorized Lab Fees	Fees for use of a lab when fee is associated with a lab class (i.e., Biology lab, Chemistry lab, etc.).
01720	Entrance Evaluation Fee	Fees charged for the evaluation of an applicant prior to acceptance to a program or institution.
01721	Application Fee (and Late Charge If Applicable)	Fees required when a student seeks formal admission. Excludes fees for qualification and testing purposes. (See account codes 01752 - Counseling and Testing Fee, 01704 - Graduate Qualifying Exam Fee, 01723 - Change of Program Fee, 01724 - Reinstatement Fee, and 01705 - Special Exam Fee).
01722	Late Registration/Payment Fee	Fees levied as penalties for late registration.
01723	Change of Program Fee	Fees for change of program. Excludes tuition and fees incidental to the change.
01724	Reinstatement Fee	Fee applied to a student who has not pursued his education actively during the past two years or has been suspended to make up his grade point average either at a community college or at night school. It is restricted to the reinstatement fee only: it excludes fees occurring as a result of the reinstatement.
01725	Degree Application Fee	Fee applied to a student upon application for a degree.
01726	Refund Penalty Fee	Fees levied as penalty for a refund.
01727	Acceptance Fee	Fee assessed to a student in selected programs when that student has been accepted for admission.

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01728	ID Card Replacement	Fees for replacing ID Cards. No fee charged for providing an initial ID Card to students, faculty and staff.
01731	Study Abroad Fees	Fees charged to students for study abroad programs fees. The fees may include, but are not limited to: application processing, room and board, instruction, field trips, books, and other educational materials fees when being charged as a consolidate or 'aggregate' fee. This account is used when the specific fees cannot readily be separately identifiable.
01751	Placement Service Fee	Fees for services rendered in the placement of graduating students.
01752	Counseling and Testing Fee	Fees for aptitude and interest-type counseling and testing services. It excludes 01704 - Graduate Qualifying Exam Fee and 01705 - Special Exam Fee.
01753	Placement Portfolio Fee	Fees for services rendered in work on a placement portfolio for graduating students.
01754	Certification Fee	Fees for services rendered to aid students (credit or non-credit) in acquiring certifications in various areas of endeavors (example CPR [cardiopulmonary resuscitation] certification).
01795	Other Special Services Fee	Fees for other special services not otherwise categorized by another account code.
01799	Miscellaneous Fees	Fees for instructional or institutional purposes that do not fit other classifications of student fees. It excludes fees such as 06301 - Transcript Fee, 06206 - Library Fines, 06299 - Fines Other and 06993 - Deposits.
01810	Summer Resident Graduate Tuition	Roll-up account code to record Summer Resident Graduate tuition
01811	Summer Resident Graduate Tuition- General	Summer Session tuition assessed Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01813	Summer Resident Graduate Tuition- Honors Prog Diff	Summer Session tuition assessed Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01825	Summer Resident Graduate Tuition- Perform Art Diff	Summer Session tuition assessed Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01827	Summer Resident Graduate Tuition- Education Diff	Summer Resident Graduate Tuition- Education Diff
01845	Summer Nonresident Graduate Tuition	Roll-up account code to record Summer Nonresident Graduate Tuition
01846	Summer Nonresident Graduate Tuition- General	Summer Session tuition assessed Non-Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
01848	Summer Nonresident Graduate Tuition- Honors Prog Diff	Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.
01860	Summer Nonresident Graduate Tuition- Perform Art Diff	Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01862	Summer Non-Resident Graduate Tuition- Education Diff	Summer Non-Resident Graduate Tuition - Education Diff
01900	Fee Remissions	Roll-up account code to record fee remissions. Available for budget only entries.
01901	Oregon Minority Enroll Initiative	To record Oregon Minority Enrollment Initiative fee remission awards.
01910	Oregon Educational Diversity Initiative	To record fee remission of tuition and other mandatory enrollment fees paid for students for educational services.
01930	International Cultural Serv Fee Rem	Roll-up account code to record International Cultural Service Fee Remission. Available for budget only entries.

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01931	International Student Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid for undergraduate or graduate students with foreign student status. The award amount may vary, but cannot exceed the total nonresident undergraduate or graduate Mandatory Enrollment Fees. (Refer to the SOU Fee Book for the associated academic year.)
01932	Cultural Services Program Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid for undergraduate or graduate students with foreign student status who are competitively selected on the basis of academically meritorious achievement and who fulfill community service requirements of the program while receiving the award. The award amount may vary, but cannot exceed the total nonresident undergraduate or graduate Mandatory Enrollment Fees. (Refer to the SOU Fee Book for the associated academic year.)
01940	International Exchange Programs	Roll-up account code to record International Exchange Programs Fee Remission. Available for budget only entries.
01941	International Exchange Fee Remission	Fee remission of tuition and other mandatory enrollment fees paid for students who are attending SOU as a part of an approved exchange program. The award may consist of remission of all or some of the Mandatory Enrollment Fees, depending upon the reciprocal agreement under which the student is enrolled. (Refer to the SOU Fee Book for the associated academic year.)
01950	Contract & Grant Fee Rem	Roll-up account code to record Contract and Grant Fee Remission. Available for budget only entries.
01951	Contract and Grant: Academic Year Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services under a contract or grant. This account is for academic year fees only. See 01952 for summer session.
01952	Contract and Grant: Summer Session Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services under a contract or grant. This account is for summer session fees only. See 01951 for academic year.
01953	Student Support Tuition Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid by or for students. Purpose of the award is to provide assistance to students in need.
01954	American Samoa Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid by or for students. Purpose of the award is to provide assistance to students coming to campus from America Samoa.
01955	Senior Completion Grant (Fee Remission)	To record fee remission of tuition and other mandatory enrollment fees paid by or for students. Purpose of the award is to provide assistance to students in their final year, and who are struggling with paying their tuition to SOU.
01959	Foster Youth Program Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services associated with the Foster Youth Program.
01961	Affordability Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services associated with the SOU Affordability Program.
01962	Admissions Fee Remission Grants	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services associated with the Admissions Program.
01963	McNair Tuition Waiver	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services associated with the McNair Grant Program.
01964	Athletic Fee Remission Sch	To record fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services associated with the Athletics Program.
01965	VOYAGER Fee Remission	To create an account for the new VOYAGER fee remission program. The VOYAGER fee remissions are for Oregon residents (OAR 580-010-02 - to 045; adopted by SOU on 7-1-2015, OAR will be rewritten) who are members of the National Guard or Reserves and were deployed in an area of military combat since September 11, 2001. This fee remission is for full time students pursuing their initial bachelor's degree. Students must submit a Free Application for Federal Student Assistance annually and continue to maintain satisfactory academic progress to maintain eligibility. Award is the difference between the National Guard and Reserves admission benefit of \$4500 and the total enrollment fees. Students are responsible for securing the National Guard or Reserves tuition benefit. Duration of the VOYAGER award is no longer than four years excepting those five-year degree programs as documented in the campus general catalogs. Student may not earn more than 15 credits above the minimum number of credits required for the degree to maintain eligibility.

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01966	Veterans' Dependent Fee Remission	Student must be admitted to a degree program at SOU. The student must be a child (includes adopted child or stepchildren), a spouse, or un-remarried surviving spouse of a member of the United States Armed Forces who: 1) died while on active duty after 9/11/01, or 2) died due to a service-connected condition incurred after 9/11/01, or 3) incurred a service-connected condition(s) after 9/11/01 rated 100%, total and permanent, by the Department of Veteran Affairs. An eligible child must be 23 years of age or younger at the time the child applies for the waiver. A child who is older than 23 years of age is eligible for a waiver for a master's degree program if the child: 1) Applied for and received a waiver for a baccalaureate degree when the child was 23 years of age or younger; and 2) applied for a master's program waiver within 12 months of receiving a baccalaureate degree. Some courses that may be excluded from this remission include post-baccalaureate courses, certificate programs, additional undergraduate degrees, distance education classes, self-supported classes, and other campus-designated programs. The student must meet Oregon residency requirements as stipulated within OAR 580-010-0030 through 580-010-0045 (adopted by SOU on 7-1-2015, OAR will be rewritten). The maximum waiver granted under this remission program shall be: 1) The total number of attempted credit hours equal to four years of full-time attendance for a baccalaureate degree, and 2) the total number of attempted credit hours equal to two years of full-time attendance for a master's degree. The qualifying student, whether child, spouse, or un-remarried spouse, must also provide proof of the veteran's active duty status in the armed forces after September 11, 2001. Proof must be supplied by the US Veterans Affairs office. See the Tuition Fee Book: Tuition Fee Policies, Section H.7 for more information.
01967	Non-Res Veterans Fee Remission	To record fee remissions related to the Non-Resident Veterans Fee Remission. See the current Academic Year Fee Book for more information on this program.
01968	Yellow Ribbon Program Fee Rem	To record fee remissions related to the Department of Veterans Affairs Yellow Ribbon Program.
01969	Oregon Laurels Merit Fee Rem	To record fee remissions related to the SOU Oregon Laurels Program.
01970	Supplemental Tuition Grant Fee Remission	To record fee remission of tuition and other mandatory enrollment fees paid for students granted a Supplemental Tuition Grant or Waiver. This is a need based grant available to qualified Oregon resident students. The program began in 1991-93 biennium (Refer to the SOU Fee Book for the associated academic year.)
01971	Laurels Transfer FeeRem	To record fee remissions related to transfer students associated with the SOU Laurels Program.
01972	Laurels Fee Rem	To record fee remissions related to the Laurels Program.
01973	Honors Merit Fee Rem	To record fee remissions related to the SOU Honors Program.
01975	Non-resident Athlete Fee Remission	Fee remission of tuition and other mandatory enrollment fees paid by or for student athletes. Awards are at the option of the institution and may vary in amount but cannot exceed the total non-resident Undergraduate or Graduate tuition and mandatory enrollment fees. This remission program was approved by the Board in July 2001.
01976	Music Talent Fee Rem Sch	To record fee remissions related to the Music Program.
01977	Music Grad Tuition DiffFee Rem	To record fee remissions related to Graduate students in the Music Program.
01978	Siskiyou International Fee Rem	To record fee remissions related to Siskiyou International Student Program.
01979	Incentive FeeRemission	To record fee remissions related to the general awards issued to incentivize students to pick SOU as a destination.
01980	Other Fee Remission Programs	Roll-up account code to record Other Fee Remission Programs. Available for budget only entries.
01981	Provost transfer Fee Rem Sch	To record fee remissions related to transfer students.
01983	Provost Fee Rem	To record fee remissions related to any students.
01984	Provost Merit Fee RemSch	To record fee remissions related to high achieving students.
01991	Sports Band Fee Remission	To Record Sports Band Fee Remission

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01992	Cascade International Fee Rem	To record fee remissions associated with international students associated with the Cascade program
01993	Churchill Transfer Fee Rem	To record fee remissions associated with transfer students associated with the Churchill program
01995	Churchill Fee Rem	To record fee remissions associated with other students associated with the Churchill program
01997	Jefferson Fee Rem Sch	To record fee remissions associated with the Jefferson program
01999	Other Fee Remission	Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services not otherwise categorized.
02100	Appropriations	Roll-up account code to record Appropriations. Available for budget only entries.
02110	State Appropriations	To record receipts of State of Oregon appropriated moneys for operating and capital purposes. Excludes receipts of state money that might otherwise be coded as investments; transfers from state agencies; gifts, grants and contracts; or sales and service activities. (See 02150 for other states.)
02120	Federal Appropriations	To record Federal funds received for operating or capital purposes. The funds are not received as an investment, grant, contract or for sales and service activities.
02130	County Appropriations	To record receipts from county governments for general and educational purposes. The funds are not received as an investment, grant, contract or for sales and service activities.
02140	Foreign Appropriations	To record receipts from foreign governments for general and educational purposes. The funds are not received as an investment, grant, contract or for sales and service activities.
02150	Other Appropriations	To record appropriations not qualifying under other account codes within this section. The funds are not received as an investment, grant, contract or for sales and services activities.
02500	Resource Redistributions	Roll-up account code to record Resource Redistributions. Available for budget only entries.
02510	State Resource Redistribution	To record the distribution of State resources to/from the institutions.
02511	State Resource Redist-Debt Service	To record the distribution of State resources to/from the institutions which are separately appropriated for debt service.
02520	Lottery Resources Redistribution	To record the distribution of lottery resources to/from the institutions.
02530	Federal Resources Redistribution	To record the distribution of Federal resources to/from the institutions.
03000	Gifts Grants & Contracts	Roll-up account code to record Gifts Grants and Contracts
03100	Governmental Grant/Contract	Roll-up account code to record Governmental Grant and Contract
03110	Federal Government GC	Grant or contract receipts from Federal sources. Excludes receipts from appropriations (see FASOM 02.02).
03118	Govt Sub-G/C From Other Oregon Univ	Receipts of grant or contract revenue from from another university in Oregon. Original grant or contract must have been from a governmental source. This account code is to be used only with fund types: <ul style="list-style-type: none"> - 31 (Federal Funds Restricted), - 32 (State of Oregon Funds Restricted), and 33 (Other Government Funds Restricted).
03120	State of Oregon Government GC	Grant or contract receipts from State of Oregon sources. Excludes receipts from appropriations (see FASOM 02.02). See section 02.04 - State Agency Transfers, for transfers from state agencies.
03130	Local Government GC	Receipts of grants or contracts from local government bodies including municipalities, counties, school districts or any other legally recognized district or body within the State.
03140	Non Oregon State Government GC	Receipts of grants or contracts from states other than Oregon.

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03150	Foreign Government GC	Receipts of grants or contracts from foreign governmental bodies.
03160	Other Government GC	Receipts of grants or contracts from governmental entities not otherwise listed.
03200	Non-Governmental Grant/Contract	Roll-up account code to record Non-Governmental Grant and Contract
03210	Private Individuals GC	Receipts of grants or contracts from grantors not representing a formal organization or agency.
03218	Non-Govt Sub-G/C From Other Oregon Univ	<p>Receipts of grant or contract revenue from another university in Oregon. Original grant or contract must have been from a non-governmental source. This account code is to be used only with fund types:</p> <ul style="list-style-type: none"> - 34 (Private Funds Restricted) - and 35 (Foundation Funds Restricted). <p>For sub-grants/contracts from of Federal, State of Oregon or other governmental grants/contracts see account code 03118.</p>
03219	Commercial Business GC	Roll-up account code to record Commercial Business Grant and Contract
03220	Commercial Business GC	Receipts of grants or contracts from commercial enterprises. Excludes receipts from commercially sponsored foundations or associations (see account code 03230 - Foundations, Societies and Associations GC).
03221	Commercial Bus GC: Food-Catering	To record Commercial Business Grant and Contract: Food-Catering
03222	Commercial Bus GC: Food-Conferences	To record Commercial Business Grant and Contract: Food-Conferences
03230	Foundations Associations and Societies GC	Receipts of grants or contracts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business (see account code 03220 - Commercial Business GC).
03240	Institutions of Higher Education GC	Receipts of a grant or contract from any institution of higher education.
03260	Campus Affiliated Foundation Income GC	Grant and contract receipts from a campus affiliated foundation.
03300	Overhead Cost Recovery	Roll-up account code to record Overhead Cost Recovery
03301	Administrative Cost Recovery	Roll-up account code to record Administrative Cost Recovery
03302	Financial Aid Administrative Cost Recovery	Receipts from the recovery of facilities and administrative costs associated with the administration of a financial aid program. (For Pell Grants, see account 03303 - Pell Grant Administrative Cost Recovery.)
03303	Pell Grant Administrative Cost Recovery	Receipts from the recovery of facilities and administrative costs associated with the administration of a Pell Grant program.
03304	Veteran's Administrative Cost Recovery	Receipts from the recovery of facilities and administrative costs associated with the administration of a veterans administration program.
03400	Facilities and Administrative Cost Recovery	Receipts from the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract.
03410	Facilities and Administrative Cost Recovery Redistribution	F & A Cost Recovery Redistribution
03500	Refund to Grantors	Gifts, grants or contracts returned to the grantor or their designee.
03600	Gifts	Roll-up account code to record Gifts
03610	Private Individuals Gift	Receipts of gifts from donors or grantors not representing a formal organization or agency.

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03611	Private Individuals Gift	Receipts of gifts from donors or grantors not representing a formal organization or agency. (See account 03612 for In-Kind gifts from Private Individuals.)
03612	Private Individuals In-Kind Gift	Receipts of In-Kind gifts from donors or grantors not representing a formal organization or agency. (See account 03611 for other gifts from private individuals.)
03620	Commercial Business Gift	Receipts of gifts from commercial enterprises. Excludes receipts from commercially sponsored foundations or associations (see account code 03630 - Foundations, Societies and Associations).
03621	Commercial Business Gift	Receipts of gifts from commercial enterprises. (See account 03622 for In-Kind gifts from Commercial Businesses.) Excludes receipts from commercially sponsored foundations or associations (see account code 03630 - Foundations, Societies and Associations).
03622	Commercial Business In-Kind Gift	Receipts of In-Kind gifts from commercial enterprises. (See account 03621 for other gifts from Commercial Businesses.) Excludes receipts from commercially sponsored foundations or associations (see account code 03630 - Foundations, Societies and Associations).
03630	Foundations Associations & Societies Gift	Receipts of gifts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business (see account code 03620 - Commercial Business Gift).
03631	Foundations Associations & Societies Gift	Receipts of gifts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business. (See account 03632 for In-Kind gifts from Foundations/Societies.) (See account code 03620 - Commercial Business Gift.)
03632	Foundations Associations & Societies In-Kind Gift	Receipts of In-Kind gifts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business. (See account 03631 for other gifts from Foundations/Societies.) (See account code 03620 - Commercial Business Gift.)
03640	Institutions of High Education Gift	Roll-up code to record the receipts of gifts from any institution of higher education.
03641	Institutions of Higher Education Gift	Receipts of gifts from any institution of higher education. (See account 03642 for In-Kind gifts from Higher Education institutions.)
03642	Institutions of Higher Education In-Kind Gift	Receipts of In-Kind gifts from any institution of higher education. (See account 03641 for other gifts from Higher Education institutions.)
03650	Campus Affiliated Foundation Gift	Gift receipts from a campus affiliated foundation.
03651	Campus Affiliated Foundation Gift	Gift receipts from a campus affiliated foundation. (See account 03652 for In-Kind gifts from Affiliated Foundations.)
03652	Campus Affiliated Foundation In-Kind Gift	Receipts of In-Kind gifts from a campus affiliated foundation. (See account 03651 for other gifts from Affiliated Foundations.)
04000	Transfers from Ore State Agencies	Roll-up account code to record Transfers from Oregon State Agencies
04001	Loan Proceeds from Oregon State Agencies	Receipts of loan proceeds to SOU from other State agencies.
04107	Transfer in From Department of Administrative Services	Transfer in from Department of Administrative Services
04141	Transfer in from Division of State Lands	Transfer in from Division of State Lands
04575	Transfer in from Student Assistance Commission	Transfer in from Student Assistance Commission
05100	Investment	Roll-up account code to record Investment
05120	Bond Sinking Fund Interest Income	Records interest income for the XI-F(1) and XI-G bond sinking funds at the Oregon State Treasury.

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05121	Bond Building Fund Interest Income	Records interest income for the XI-F(1) and XI-G bond building funds at the Oregon State Treasury.
05131	Gain on Sale of Investment	Proceeds from the sale of an investment which constitute a gain over the carrying value of the particular asset. Includes sale of stock rights. Used by Business Services Controller's Division only.
05132	Interest Income - Investments	Receipts of true interest income such as interest income on bonds, notes, certificates of deposits, time deposits, mortgages and leasebacks. Use is not limited to Board investments' interest income; it may be used for interest received from any source.
05133	Dividend Income	Receipts from dividends paid on investments. Excludes receipts from sale of stock rights (see account code 05131 - Gain on Sale of Investment).
05134	Discount Earned	Receipts of discounts earned on bonds, notes and other investments.
05135	Rent from Investment	Income from property held for rental income. Excludes income from incidental rental of institutional property (see account code 06060 - Merchandise Rentals or 05150 - Royalty Income).
05136	Principal of Investment	Funds invested in assets not directly identified with the primary educational activity. These assets occupy an auxiliary relationship to the central educational activity. The basis on which investment revenue is computed.
05137	Trust Income Distribution	Receipts of income distributions from trusts; such distributions being normal, routine and recurring. May include distributions of interest, dividends, royalties, net rents or a combination thereof. Excludes distribution of trust principal.
05138	Endowment Income	Income earned on the pooled investments of the Endowment Fund.
05139	Net Increase (Decrease) in Fair Value of Investment	Net increase or decrease in the fair value of investments held by an institution.
05141	IB Invest Earnings Redistribution	IB Invest Earnings Redistribution
05150	Royalties Income	Income from patents, copyrights and similar revenue-producing investments.
05152	Technology Transfer Attorney Reimbursements	Reimbursement income of patent attorney expenses that are negotiated through a Technology Transfer Agreement.
05153	Royalty Income-Venture Development	To record income from patents, copyrights, and similar revenue-producing investments that are attributable to the use of venture development funds. The accounting for venture development funds is discussed in Procedure 05.736. This account code will be used as a basis for calculating and verifying the 20% of the royalty income from the use of venture development funds that must be transferred to the State of Oregon General Fund. This account code will be used only by institutional technology transfer offices.
05160	Interest Income – Leases	To record lease interest revenue.
05200	Debt & Debt Service Related	Roll-up account code to record Debt and Debt Service Related transactions
05201	Bond Proceeds	Proceeds from the sale of XI-F(1) and XI-G bonds.
05202	COPs Proceeds	Proceeds from the sale of Certificates of Participation (COPs).
05203	Bond Premium	The portion of the proceeds above par value when a bond is sold. The portion above par may be expressed as a rate or a dollar amount.
05204	Lottery Bond Proceeds	To record lottery bond proceed revenue.
05210	COPs Debt Service Contribution	Debt service contribution from Budgeted Operations, Service Department and Auxiliary Service funds for payments due on Certificates of Participation. For use with Retirement of Debt funds only (see account code 28830 - Contributions to COPs - Debt Service).
05215	Sinking Fund Contributions	Sinking Fund contributions from Auxiliary Enterprise funds. Use with Retirement of Debt sinking funds only. (See account code 28831 - Contributions to Sinking Fund.)

05.800-0 Account Code Definitions: Revenue

05250	Interest Income	Revenue from charges on delinquent accounts receivable.
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05.800-0 Account Code Definitions: Revenue

05251	Bad Debt Write-Off	Terminate and deactivate account code 05251 - Bad Debt Write-off: Accounts receivable amounts written off as uncollectible or amounts charged to establish a provision for bad debts. Use only for Current General Operations Funds Budgets. Use account code 28711 - Bad Debt Expense for other accounts.
05252	Collection Charges	Amounts charged to a delinquent account when referring the delinquent account to a collection agency. Use account code 28712 - Collection Costs for fees paid.
05260	COP Trustee Reimbursements	Reimbursements received from COP Trustee for COP expenditures.
05263	XI-Q Trustee Reimbursements	XI-Q Trustee Reimbursements
06000	Sales & Services	Roll-up account code to record Sales and Services
06002	Sales	Income and receipts from sales of material, equipment, publications, documents or other non-service items.
06003	Services	Receipts from services rendered by an institution or department.
06004	Vending Machines	Income and receipts from sales from vending machines.
06005	Industry - Sales	Revenue from sales for service/testing activity that is received from a for-profit entity or sole proprietor that competes freely with other entities, and is not an entity that is either state-owned or a governmental entity.
06006	Farm Produce Sales to Public	To record income from the selling of farm produce to the public.
06010	Textbooks E-Book-Sales	Textbooks E-Book-Sales
06011	Textbooks - New Sales	Income and receipts from sales of new textbooks.
06012	Textbooks - Used Sales	Income and receipts from sales of used textbooks.
06013	General Books/Publications Sales	Income and receipts from sales of general books and publications.
06020	Art Supplies Sales	Income and receipts from sales of art supplies.
06021	Supplies Sales	Income and receipts from sales of general supplies.
06023	Dental Supplies Sales	Dental Supplies Sales
06024	Student Issue Sales	Student Issue Sales
06030	Soft Goods Sales	Income and receipts from sales of bulk fabrics, fabrics or shirts for screen printing, thread, etc., for craft projects.
06031	Confections Sales	Income and receipts from sales of snacks and candy.
06032	Health and Personal Care Product Sales	Health and Personal Care Product Sales
06033	Wearing Apparel Sales	Wearing Apparel Sales
06034	Gifts and Novelties Sales	Gifts and Novelties Sales
06035	Pre-Recorded Tape and Compact Disc Sales	Pre-Recorded Tape and Compact Disc Sales
06040	Beverages - Cans & Bottles	Beverages - Cans & Bottles
06041	Fountain Drinks	Fountain Drinks

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06050	Computer Hardware Sales	Computer Hardware Sales
06051	Computer Software Sales	Computer Software Sales
06052	Computer Accessories Sales	Computer Accessories Sales
06053	Calculator Sales	Calculator Sales
06054	Electronics Sales	Electronics Sales
06055	Office Furniture and Equipment Sales	Office Furniture and Equipment Sales
06059	Textbook Rentals	Textbook Rentals
06060	Merchandise Rentals	Merchandise Rentals
06061	Equip/Fixtures Rental/Sales	Income from rental and/or sales of equipment and other fixtures. Examples include musical instruments, theatrical props and scene backdrops.
06070	Canoeing	Canoeing
06071	Rock Climbing	Rock Climbing
06072	Billiards	Billiards
06073	Table Tennis	Table Tennis
06074	Amusement Machines	Amusement Machines
06080	Pay Telephone Income	Pay Telephone Income
06081	Fax Usage Income	Fax Usage Income
06082	Postage Sales	Postage Sales
06090	Ceramics Goods/Supplies	Ceramics Goods/Supplies
06091	Jewelry Goods/Supplies	Jewelry Goods/Supplies
06092	Woodworking Goods/Supplies	Woodworking Goods/Supplies
06093	Photography Goods/Supplies	Photography Goods/Supplies
06191	Refunds and Allowances - New Textbooks	Refunds and Allowances - New Textbooks
06192	Refunds and Allowances - Used Textbooks	Refunds and Allowances - Used Textbooks
06193	Refunds and Allowances - General Books	Refunds and Allowances - General Books
06194	Refunds and Allowances - Tapes and CDs	Refunds and Allowances - Tapes and CDs
06195	Refunds and Allowances - Other Merchandise	Refunds and Allowances - Other Merchandise
06200	Fines	Roll-up account code to record Fines

05.800-0 Account Code Definitions: Revenue

06201	Fines	Fines
06202	Parking Fines	Receipts from fines collected for parking violations.
06203	Traffic Citations	Receipts from fines collected for traffic citations.
06204	Bicycle Fines	Receipts from fines collected for bicycle violations.
06205	Bad Check Charge	Receipts from assessment of a charge for returned checks.
06206	Library Fines	Receipts from fines for overdue books, or other fines assessed by the library. Book replacement charges are not included, see account code 06908 - Library Book Replacement Income.
06207	Gym Suit Service - Fines	Receipts from fines for gym suit service.
06208	Lost Equipment Fine	Receipts from fines charged to students for equipment checked out but never returned. Students not returning equipment will be charged for the reasonable estimated depreciated FMV (Fair Market Value) of the equipment that was not returned.
06207	Uniform Replacement Fines	Receipts from fines issued to employees/volunteers for the replacement of uniforms issued and either are lost or damaged (beyond normal wear and tear), resulting in the need for the department to spend additional funds to replace the uniform more quickly than initially expected. The amount charged to the employee should not exceed the estimated depreciated FMV (fair market value) of the uniform at the time it is either lost or replaced.
06299	Fines - Other	Receipts from fines not otherwise classified.
06300	Fees and Permits	Roll-up account code to record Fees and Permits
06301	Transcript Fee	Receipts from fees for transcripts, whether charged to student or non-student.
06302	Testing Fees	Receipts from fees for tests conducted.
06303	Laboratory Use Fees	Receipts from lab fees assessed.
06308	Career Assessment - Non-Student	Income from career assessment/evaluation services to non-students.
06309	Placement Services - Non-Student	Income from job placement services provided to non-students.
06310	Gym Suit Service - Faculty and Dependents	Gym Suit Service - Faculty and Dependents
06311	Gym Suit Service - Students and Dependents	Gym Suit Service - Students and Dependents
06313	Locker Rental	Receipts from departmental locker rental charges.
06315	Recreation Passes - Public	Receipts from recreational passes sold to the general Public.
06316	Recreation Passes - Staff and Family	Receipts from recreational passes sold to staff and their family members.
06317	Recreation Passes - Other	Receipts from recreational passes sold that do not fit in either 06315 or 06316.
06320	Parking Fees - Students	Receipts collected for student parking permits and fees.
06321	Parking Fees - Employees	Receipts collected for faculty/staff parking permits and fees.
06322	Parking Fees - Faculty	Parking Permits - Faculty

05.800-0 Account Code Definitions: Revenue

06323	Parking Fees - Miscellaneous	Receipts collected for miscellaneous parking charges.
06324	Parking Rentals	Receipts from rental of parking facilities.
06325	Meter Parking	Receipts from campus parking meters.
06330	Bicycle Permits	Receipts collected for bicycle permits for the registration of bicycles on campus.
06389	Membership Income	Receipts from membership and dues paid to institutional organizations, societies and clubs.
06398	Miscellaneous Fees	Revenue from fees collected that are not otherwise classified.
06399	Miscellaneous Permits	Permit revenue collected that is not otherwise classified.
06400	Events/Performances	Roll-up account code to record Events and Performances
06401	Conference Housing Fee	Receipts from housing fees when collected as a separate part of conference registration fees.
06402	Conference Special Events	Receipts from optional fees for special events provided as part of conference programs.
06403	Conference Income	Income from hosting conferences.
06404	Catering Income	Income from providing catering services.
06410	Workshops: Non-Credit Income	Income from hosting non-credit workshops or training sessions. See account code 01703 - Conferences & Short Course fees, for university for-credit workshops.
06411	Workshops Noncredit Income-Discount	To record Workshops Noncredit Income-Discount
06415	Camp & Clinic Income	Income generated from clinics and summer camps
06416	Camp & Clinic Income (Contra-Revenue)	To record a contra-revenue for income generated from clinics and summer camps that is being collected for, and redistributed to, other departments. This code will be used in the department that initially collects the funds, and will be used when the funds are reallocated as a revenue redistribution to move resources to the other department that are providing services to support the camp activities. When funds are initially received, they will be recorded using the 06415 revenue account code in the department that is hosting the camp activity. When funds are redistributed, they will be recorded as a contra-revenue under the 06416 code, and redistributed as revenue to the revenue code that is used by the receiving department to represent the services they are providing in support of the camp activities.
06420	Concession Income	Income from event/sport concession stand sales.
06431	Ticket Sales - Senior Citizens	Revenue from sales of tickets to senior citizens.
06432	Ticket Sales - General Admission	Revenue from sales of tickets for general admission.
06433	Ticket Sales - General Season	Revenue from sales of season tickets for general admission.
06434	Ticket Sales - Reserved Seat	Revenue from sales of tickets for reserved seats.
06435	Gate Receipts	Revenue from sales of tickets at the gate.
06436	Ticket Sales - Faculty Season	Revenue from sales of season tickets to faculty (NCAA reporting requirement).
06437	Ticket Sales - Student	Revenue from sales of tickets to students (NCAA reporting requirement).

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06438	User Surcharge	Surcharge for events using institution's facilities.
06439	Ticket Sales as Agent	Income received from ticket sales sold as a contract ticket agent for a company such as Ticket Master.
06470	Post Season Income	Revenue for post-season games.
06471	Guarantees	Revenue received for appearances when a specified amount is guaranteed.
06472	Radio	Income received for radio rights to broadcast institution events.
06473	Television	Income received for television rights to broadcast institution events.
06474	Program Sales	Income received from sale of event programs.
06475	Paid Appearances	Income received from media appearances by institutional staff/officials. Includes coaches, television and radio shows.
06481	Other Bowl Income	Income received for athletic bowl games other than the Rose Bowl.
06482	Athletic Conference TV Share Income	Institutional share of TV income for national broadcasts of athletic events paid directly to an athletic conference (e.g., NCAA).
06495	Sponsorship Income	Revenue to support or sponsor events, materials, or activities.
06499	Other Event Income	Income from events not otherwise classified.
06600	Lease Revenue	Roll-up account code to record lease revenues.
06627	Lease Revenue	To record lease revenues.
06601	Lease Incentive Revenue	To record lease incentive revenues.
06602	Lease Termination Revenue	To record lease termination revenues.
06700	Rental/Housing/Food Service	Roll-up account code to record Rental, Housing and Food Service
06701	Housing Application Fee	Fee required when a student requests space in the dormitory or housing system. The fee is non-refundable.
06702	Room & Board Fee	Income from charges for housing and meal plans when charged together.
06703	Dormitory Income - Other	Income from dormitory charges not otherwise classified.
06711	Family Housing - Rental	Income from rental of institution owned family housing units.
06712	Family Housing - Utilities	Income from utilities charges on rented family housing units.
06721	Rental Housing - Faculty	Income from institution owned housing rented to faculty or staff.
06722	Casual Guest Income	Income from housing rentals to casual guests (i.e. speakers, visitors, etc.).
06723	Rental Income/Facilities Use	Income from rental of other institutional facilities.
06724	Rental Income/Facilities Staff	Income from staffing of rented facilities. This account code should be used in conjunction with 06723 when staff is provided with the facility.
06727	Lease Income	Income from lease of other institutional facilities or equipment.

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06730	Meals - Payroll Deduction	Income from meal plans purchased through a payroll deduction.
06731	Dining Card Sales	Income from sales of dining cards.
06732	Board Only Fee	Income from charges for board only.
06739	Miscellaneous Meal Plan Income	Miscellaneous Meal Plan Income
06790	Housing Refunds	Negative revenue account to record reduction in revenue when housing charges are refunded.
06798	Other Housing Income	Income from housing charges not otherwise classified.
06800	Other Sales & Services	Roll-up account code to record Other Sales and Services
06901	Miscellaneous Sales & Service Income	Receipts from sales and service activities not otherwise classified.
06906	Student Damages	Income from fees charged to students for damage to SOU owned property.
06908	Library Book Replacement Income	Income from library lost item replacement charges. For general library fines or overdue book charges, see account code 06206 - Library Fines.
06921	Perquisite Deduction	Receipts from payroll deductions for perquisites such as meals, housing rentals, etc.
06922	Payroll Deductions	Receipts from payroll deductions for health insurance, dental insurance, life insurance, tax deferred annuities, PERS, ORP, taxes, etc.
06930	On-Line Services Income	Income from providing on-line computer services to the public or other users. Examples include library on-line search services.
06931	Machine Processing Income	Receipts from sales of computer processing services.
06932	Tape and Disk Storage Income	Receipts from data processing services involving information storage.
06933	Programming and System Income	Receipts from programming and system analysis services.
06934	Data Entry Income	Receipts from data entry services.
06935	Materials & Supplies - DP Sales	Receipts from sales of data processing materials and supplies.
06936	Computing Center - Other Income	Receipts from data processing sales and service activities not otherwise classified.
06937	Special Materials - Sales	Receipts from expendable surgical or other specialized materials used.
06938	Technical Services Income	Receipts from professional or technical services rendered.
06939	Advertising Income	Receipts from advertising sales.
06940	Subscription Income	Receipts from subscription sales.
06942	Duplicating and Copying Income	Receipts from reproduction services. Excludes sales of publications, documents, etc.
06943	Message Board Income	Income from advertising on institutional message/reader boards.
06944	Product Endorsements	Income from endorsements of products.
06945	Press Book Income	Revenue from the sale of press books, fact books, and other materials of factual information of interest to the press and general public.

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06949	Sales Commissions	Income from commissions for sales and/or services performed on behalf of others (e.g., sales/commissions for acting as a ticket outlet for Ticket Master).
06951	Animal Sales	Receipts from the sale of animals.
06952	Animal Board Income	Receipts from boarding animals.
06953	Feed and Bedding Sales	Receipts from the sale of animal feed and bedding.
06954	Veterinary Surgery and Surgical Equipment Sales	Receipts from charges for use of surgical facilities including surgery suite and related equipment.
06973	Mileage - Field Trips Income	Receipts from mileage charges for field trips that are not related to instructional courses. See 01706 to be used when the field trip income is associated with for-credit courses (all for-credit course activity should be recorded in the General Fund).
06980	Surplus Sales	Receipts from the sale of surplus items.
06981	Sale or Trade in of Assets	<p>This account is used to distribute the proceeds or trade-in allowance received upon disposal of non-proprietary assets not held as investments. Sale proceeds and trade-in allowances are to be originally recorded in the 'Sale of Asset-Undist Inc Clearing' fund 095880 using the 'Undistributed Income' account B5801 and later cleared/redistributed via the Fixed Asset System 'Sale of Asset' function using the 06981 account.</p> <p>Note: Proceeds/Trade-in allowances for disposals of Proprietary assets flow through the clearing in the same manner but are ultimately recorded in the proprietary funds as cash (A0901) with the appropriate system calculated Gain (08030) or Loss (42001) recorded in the proprietary fund at time of disposal. This is achieved automatically using the Fixed Asset System 'Sale of Asset' function.</p> <p>(Use only when transactions are with entities outside of SOU. All State Surplus Property sales are to be considered arms-length transactions and are therefore deemed to be outside of SOU. Intra-SOU asset transfers are not sales or trade-ins. Intra-Institutional transfers require a Transfer in the Fixed Asset System whereas an inter-institutional transfer would require a write off to the transferring institution and a new record be created in the receiving department.)</p>
06983	Recycled Material Sales	Receipts from the sale of recycled materials.
06984	Refund of Overpayment	Refunds received by an institution for overpayments made to an outside entity. Normally any overpayment refunds received should be recorded as a reduction of the original expense. This account code should only be used when the original expense account cannot be identified or when the refund is received in a subsequent fiscal year. When refunds are paid by an institution to an outside entity for overpayments received, original revenue recorded should be reduced.
06991	Received on Account	Receipts on accounts due arising from sales or services.
06992	Reimbursement	Income received from an Auxiliary Enterprise operation for expenses incurred on its behalf (see account code 24750 - Shared Expense Reimbursement).
06993	Deposits	Deposits received for items sold (i.e., season tickets) or equipment borrowed. Also, collections from students, at the time of registration, for possible loss or damage of property or equipment, delinquent fines, field trips or other similar items. (See account code 28990 - Withdrawals and Advances.)
06994	Forfeited Deposits	Revenue from students' forfeited deposits. Use with Current General Funds Budgets and Current Designated Operating Funds.
06997	Return and Allowance	Reductions of income amounts for refunds, returns or allowances on goods sold.
06998	Cash Over & Short	Cash Over & Short
07000	Medical/Hospital Services Income	Roll-up account code to record Medical and Hospital Services Income
07801	Pharmacy Income	Income from sales from student health center pharmacy.
07802	Medical Lab Fees	Income from student health center medical lab fees.
07803	X-Ray Income	Income from student health center x-ray charges.
07804	Allergy Treatment Income	Income from student health center for treatment of allergies.

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07806	SM/PT Service Income	Income from sports medicine or physical therapy charges.
07807	Nursing Services Income	Income from student health center nursing service charges.
07808	Health Education Service Income	Income from student health center health education charges.
07820	Medical Supply Sales Income	Income from student health center sales of medical supplies.
07821	Flu Shot Income	Income from student health center flu shot charges.
07822	Office Visit Income	Income from student health center office visit charges.
07823	Medical Record Income	Income from student health center medical record charges.
07830	Out-Patient Infirmery Income	Income from student health center outpatient infirmery charges.
07831	Infirmery Overtime Income	Income from student health center infirmery overtime charges.
07890	Employee Medical Service Income	Income from student health center for medical services provided to employees.
07899	Other Medical Services Income	Income from medical services not otherwise classified in this section.
08000	Other Revenues	Roll-up account code to record Other Revenues
08001	Miscellaneous Other Revenues	Unidentified receipts or receipts not qualifying under other classifications. Includes receipts that result from an activity that is not previously classified.
08002	Purchasing Card Rebates	To record income from rebates, or incentives, received from the bank issuing the SOU procurement cards used throughout the campus.
08005	Insurance Recoveries	Insurance recoveries received from outside entities for recovery of losses from claims made that are received from outside entities for general liability, property, auto, etc.
08008	Reimbursement from Outside Entities	Reimbursements received from outside entities, excluding expenses paid from GG&C (Gifts, Grants & Contracts) funds. If expenses are charged to GG&C Funds, these expenses should be moved to a departmental unrestricted operating fund, and then the reimbursement being recorded in that same fund.
08010	Conference Sports Allotment Income	Funding assistance from an athletic conference for the number of teams in excess of the mandatory number of teams required by the conference.
08020	Athletic Conference Academic Enhancement Income	Athletic conference funding for academic improvement programs.
08021	Conference Income - GIA Award Base	Athletic conference funding for Grants-In-Aid assistance.
08022	Athletic Conference Support of Officials	Institution income from an athletic conference to help offset the costs associated with officials' expenses for men's and women's athletic events.
08026	Conference Supp Distributions	To record Conference Supplemental Distributions
08030	Gain on Disposal of Fixed Asset	Revenue generated when a fixed asset is sold or traded in and the sale/trade-in value is greater than the asset's Net Book Value (adjusted historical cost less accumulated depreciation). See also accounts 28721 - Loss on Disposal of Asset, for loss on disposal of non-capitalized assets or 42001 - Loss on Disposal of Fixed Asset, for loss on disposal of capitalized assets.
08032	Gain on Lease Termination	To record revenues associated with the termination of leases.
08800	Loan Fund Revenues	Roll-up account code to record Loan Fund Revenues
08801	Interest on Loans	Interest received on amounts loaned to the borrower. Excludes receipts of interest or dividends on capital available for loan purposes.

05.800-0 Account Code Definitions: Revenue

08802	Earned Interest Cancelled	Earned interest which is cancelled because of teaching service, military service, death, disability and/or bankruptcy.
08803	Late Charge Revenue	Revenue booked at the time late charges are assessed.
08804	Service Charge Revenue	Service charges related to student loans.
08805	Insurance Recoveries	To record funds received from an outside insurance company.
08810	Federal Capital Contributions	Federal government sources for student loan fund use.
08811	Repayment to Federal Government	Student loan repayment to the Federal Government.
08812	Loan Cancellation Reimbursements	Loan cancellation reimbursements from the federal government.
08815	Institutional Capital Contributions	Revenue from any source, other than federal contributions and gifts, for student loan fund use. (See 08810 - Federal Capital Contributions)
08816	Repayments to Institutions	Student loan repayment to institution.
08820	State Appropriations Loans	State Appropriations Loans
08825	Capital Contributions - Gifts	Gifts of capital contributions to loan funds.
08899	Other Loan Revenue	Revenue relating to student loans not otherwise classified in this section.
09000	Internal Sales	Roll-up account code to record Internal Sales. Only to be used with Proprietary Funds. Proprietary funds include Auxiliary Funds (funds beginning with 1xxxxx), and Service Center Funds (funds beginning with 09xxxx). For all other funds, refer to the 79xxx Internal Reimbursement account code series.
09100	Publication/Graphics Service Dept Reim	Roll-up account code to record Publication and Graphics Service Department Reimbursement
09103	Press Internal Sales	Press Internal Sales
09106	Photography & Artist Internal Sales	Photography & Artist Internal Sales
09107	Duplicating & Copying Internal Sales	Duplicating & Copying Internal Sales
09108	Printing & Publishing Internal Sales	Printing & Publishing Internal Sales
09110	Copy Service Internal Sales	Copy Service Internal Sales
09111	Paper Internal Sales	Paper Internal Sales
09120	Mailing Services Internal Sales	Mailing Services Internal Sales
09121	Mailing Supplies Internal Sales	Mailing Supplies Internal Sales
09122	Advertising Internal Sales	Advertising Internal Sales
09200	Computer Svc Internal Sales	Roll-up account code to record Computer Service Internal Sales
09201	Machine Processing Internal Sales	Machine Processing Internal Sales
09202	Disk & Tape Storage Internal Sales	Disk & Tape Storage Internal Sales

05.800-0 Account Code Definitions: Revenue

09203	Programming Internal Sales	Programming Internal Sales
09204	Data Entry Internal Sales	Data Entry Internal Sales
09205	Materials & Supplies Internal Sales	Materials & Supplies Internal Sales
09206	Computer Center Other Internal Sale	Computer Center Other Internal Sale
09209	Computer Center Services Internal Sale	Computer Center Services Internal Sale
09300	General/Misc Internal Sales	Roll-up account code to record General and Miscellaneous Internal Sales
09313	Rentals Internal Sales	Rentals Internal Sales
09314	Physical Plant Internal Sales	Physical Plant Internal Sales
09317	Recycling/Sustainability Internal Sales	To record Recycling and Sustainability Internal Sales
09320	Telecomm Service Internal Sales	Telecomm Service Internal Sales
09325	Food Service/Catering Internal Sale	Food Service/Catering Internal Sale
09331	Animal Internal Sales	Animal Internal Sales
09332	Animal Board Internal Sales	Animal Board Internal Sales
09333	Feed & Bedding Internal Sales	Feed & Bedding Internal Sales
09334	Vet Surgery & Surg Equip Internal Sales	Vet Surgery and Surgical Equipment Internal Sales
09341	Mechanical Parts/Supplies Internal Sales	Mechanical Parts/Supplies Internal Sales
09342	Special Material Internal Sales	Special Material Internal Sales
09343	Technical Services Internal Sales	Technical Services Internal Sales
09350	Resale of Equipment Internal Sales	Resale of Equipment Internal Sales
09360	Health Care Service Internal Sales	Health Care Service Internal Sales
09361	Pharmacy Internal Sales	Pharmacy Internal Sales
09381	Conference Internal Sales	Conference Internal Sales
09382	Trip and Tour Internal Sales	Trip and Tour Internal Sales
09383	Transportation Internal Sales	Transportation Internal Sales
09384	Parking Permits Internal Sales	Parking Permits Internal Sales
09385	Vehicle & Equipment Use Internal Sales	Vehicle & Equipment Use Internal Sales
09387	Vehicle Servicing Internal Sales	Vehicle Servicing Internal Sales

05.800-0 Account Code Definitions: Revenue

09388	Vehicle Fuel Internal Sales	Vehicle Fuel Internal Sales
09390	Admin Services Internal Sales	Admin Services Internal Sales
09391	Miscellaneous Internal Sales	Miscellaneous Internal Sales
09392	Miscellaneous Service Internal Sales	Miscellaneous Service Internal Sales
09393	Specialized Service Center - Operations & Maintenance Service Dept Reimbursement	Operation and maintenance income from fully costed specialized service center. See also 28203 - Operation and Maintenance of Physical Plant Overhead Charge.

05.800-0 Account Code Definitions: Revenue

09394	Specialized Service Center - General & Administrative Service Department Reimbursement	General and administrative income from fully costed specialized service center. See also 28204 - General Administration Overhead Charge.
09395	Specialized Service Center - Building Use Service Dept Reimbursement	Building use income from fully costed specialized service center. See also 28202 - Building Use Overhead Charge.
09396	Interest on Internal SOU Loans	To record Interest on Internal SOU Loans

This procedure may be revised at any time without notice. All revisions supersede prior procedures and are effective immediately upon approval.

D. Appendix

N/A