

Standard Revenue Account Numbers

This is the standard list of account numbers for FAES units - **whenever possible** use this list of account numbers for all transactions.

Key for Fund Types: U = 06XXXX, E = 1XXXXX, D = 3XXXXX, G = 5XXXXX

Expense Description Fund Types			Expense Description Fund Types					
Instructional Fees & Non Resident Tuition	40001	Instructional Fees	U, E	41029	Breeder Services (Insemination) <small>from Sales and Services section</small>	U, E		
	40002	Non-Resident Tuition	U, E	41031	Dairy Sales	U, E		
	40003	Special Student Fees	U, E	41201	Animal Sales/Breeding	U, E		
	40004	Seminars, Wrkshps, Conferences	U, E	41203	Animal Sales/Culls	U, E		
	40005	General Fees	U, E	41204	Hog Sales	U, E		
	40006	Fines and Penalties	U, E	41205	Beef Sales	U, E		
	40011	Workshops	U, E	41206	Sheep Sales	U, E		
	40015	Program Fees	U, E	41030	Crop Sales (Not Corn, Soybean or Wheat) <small>from Sales and Services section</small>	U, E		
Government Appropriations	40201	Ohio - Appropriations	G	Agriculture	41211	Wheat Sales	U, E	
	40202	Federal - Appropriations	G		41212	Soybean Sales	U, E	
	40203	Other - Appropriations	G		41213	Corn Sales	U, E	
	40205	General Fund Support	G		41217	Oil & Gas Revenue	U, E	
Gifts, Grants and Contracts	40401	Ohio Grants & Contracts	G		41223	Floral Arrangement	U, E	
	40402	Federal Grants/Contracts	G		41224	Greenhouse/Garden Plant Sales	U, E	
	40403	Other Governmental - Grants	G		41225	OSUE Reimbursements	U, E	
	40404	Corporate Gifts/Grants	D, G		41227	Day Meeting Package	U, E	
	40405	Foundtn, Assoc, Org - Grants	D, G		41250	Media Services	U, E	
	40406	Individual Gifts	D		41252	Meeting Room Rental	U, E	
	41008	Contract Services Provided	G		Other Revenue	41384	Other Academic Services* (see definition)	U, E
Sales and Service	41006	Educational Revenue	U, E			42991	Intern Extension Fees (IPA use only)	U, E
	41034	Service & Repair Revenue	U, E			42992	Fisher Auditorium and Stone House	U, E
	41035	Sales Income *(see definition)	U, E			42993	Utilities	U, E
	41036	Tickets	U, E			42994	Intern Transfer Fees (IPA use only)	U, E
	41037	Training and Board	U, E			42997	Clinic, Sampling and Application Fees	U, E
	41042	Rental Income	U, E	42998		Credit Card Clearing	U, E	
	41067	Cash Over and Short	U, E	42999		Other Payment Clearing	U, E	
	41073	Conferences/Meetings	U, E	Intra-University Revenue for Internal transfers of revenue via Journal Entry or Inter Departmental Billing.		45004	IUR - Collection Fees	U, E
	41075	Entry Fees	U, E			45009	IUR - General Fund Support	U, E
	41076	Exhibit Space Revenue	U, E		45013	IUR - Sales	U, E	
	41078	Fees & Memberships Revenue	U, E		45016	IUR - Service Charge	U, E	
	41080	Merchandise Sales	U, E		45017	IUR - Space Rental	U, E	
	41086	Royalties	U, E		45019	IUR - Special Projects	U, E	
	41087	Subscriptions	U, E		45020	IUR - Equipment Lease Revenue	U, E	
	41090	Faculty Revenue	U, E		45043	IUR - OSU Employee Inservice Reg	U, E	
	41091	Staff Revenue	U, E		45227	IUR - Day Meeting	U, E	
	41095	Special Events * (see definition)	U, E		45228	IUR - Complete Meeting	U, E	
	41130	Laboratory Charges	U, E		45235	IUR - Ala Carte Meals	U, E	
	41131	Drug Charges	U, E		45252	IUR - Meeting Room Rental	U, E	
41132	Professional Fees	U, E	46990		IUR - Mileage	U, E		
41136	General Public Ticket Sales	U, E	46991		IUR - Fuel	U, E		
41141	Sponsorships	U, E, D, G	46992		IUR - Parts	U, E		
41148	Driving Range	U, E	46993		IUR - Labor	U, E		
41149	Cart Rentals	U, E						
41184	Miscellaneous Revenue*(see definition)	U, E						
41079	Food Sales	U, E						
41031	Dairy Product Sales	U, E						
41151	Beverage Sales	U, E						
41194	Beer Sales	U, E						
41195	Wine Sales	U, E						
41196	Liquor Sales	U, E						

See Page 2 for tips on using these accounts

4/6/2017

Standard Revenue Account Numbers

Fund Use

In an effort to streamline reporting FAES has limited the number of revenue accounts that should be used for deposits and internal payments. Each account number has been assigned a specific fund type. Use outside of these account numbers or fund types is strongly discouraged.

U = Unrestricted 06XXXX - Only used for specific situations approved by the Controller's Office, typically for off-campus extension activities.

E = Earnings 1XXXXX - An earnings fund should be used when there is a clearly defined on-going service or product with established pricing for internal or external customers. Also conference revenue.

D = Development 3XXXXX - Gifts (e.g., scholarships, student travel support) with donor expectation of only tax acknowledgement. Typically there is no expectation of specific deliverables, the payer does not control specifics of how the money is spent, and the payer does not have proprietary control of the results/products.

G = Grants and Contracts 5XXXXX - Private, Corporate or State activity performed for an outside entity, in accordance with the terms of an agreement, not meeting the criteria to be considered an OSP Project.

Intra – University Revenue (45XXX - 46XXX)

This account series is assigned for internal payments to university departments. Use of these accounts is required for internal transfers of revenue to prevent overstatement of revenue on the university financial statements. These transfers occur via journal entry or interdepartmental billing. Do not use with deposits or OBA transactions.

Account Number Clarifications

41030 – Crop Sales – This should *only* be used for sale a crops other than corn (41213), soybean (41212) or wheat (41211). Ex. Grapes

41035 – Sales Income – This is a catch all sales number for sales and service items not captured with a specific account number. Use this when you have a physical sale instead of miscellaneous revenue.

41095 – Special Events – Can be used for events other than education or programming. Ex. Luncheons, Banquets, Student events, Retreats.

41184 – Miscellaneous Revenue – This replaces all of the other miscellaneous revenue accounts that were in use and should *ONLY* be used when no other account number makes sense.

41384 – Other Academic Services – This account should be used when 41006 Education Revenue, 41078 Fees and Membership revenue or 41073 Conferences and Meetings cannot be used. Primarily used for payment card proceeds which may encompass multiple account numbers.

42991-42999 – Other Revenue – Note that these have been renamed on our guide for specific uses. Do not use these general accounts for anything but what is listed in their descriptions.

45009 - Intra-University Revenue General Fund Support – Used to clear deficits in earnings funds without incurring overhead fees. Used in transfers only.