

**IDAHO STATE UNIVERSITY**  
**REVENUE ACCOUNT CODES AND DESCRIPTION**  
Revised March 22, 2012

FEE TYPE	ACCOUNT CODE	DESCRIPTION
<b>STUDENT TUITION AND FEES</b>		
<i>Non-Resident Tuition</i>		
FT Non-Resident Tuition (Finance and Administration use only)	5011	Scholarship Allow Non-Res Tuition
	5012	FT Non-Resident-Fall
	5013	FT Non-Resident-Spring
	5014	FT Non-Resident-Summer
PT Non-Resident Tuition (Finance and Administration use only)	5016	PT Non-Resident Tuition-Fall
	5017	PT Non-Resident Tuition-Spring
FT Western Undergraduate Exchange (Finance and Administration use only)	5026	FT Western Undergrad Exch-Fall
	5027	FT Western Undergrad Exch-Spring
	5028	FT Western Undergrad Exch-Summer
FT Student Fees (Finance and Administration use only)	5101	Scholarship Allow FT Fees
	5102	FT Fee-Fall
	5103	FT Fee-Spring
	5107	FT Fee-Summer
	5104	Full Time Fee GR Fall
	5105	Full Time Fee GR Spring
	5106	Full Time Fee GR Summer
FT Graduate Fee (Finance and Administration use only)	5111	FT Graduate Fee-Fall
	5112	FT Graduate Fee-Spring
	5113	FT Graduate Fee-Summer
FT Professional Fee (Finance and Administration use only)	5121	FT Professional Fee-Fall
	5122	FT Professional Fee-Spring
	5123	FT Professional Fee-Summer
PT Student Fee (Finance and Administration use only)	5131	PT Fee-Fall
	5132	PT Fee-Spring
	5133	PT Fee-Summer
PT Graduate Fee (Finance and Administration use only)	5141	PT Graduate Fee-Fall
	5142	PT Graduate Fee-Spring
	5143	PT Graduate Fee-Summer

<i>Inservice Fee</i>		
(Finance and Administration use only)	5151	Inservice-Fall
	5152	Inservice-Spring
	5153	Inservice-Summer
Fees-Undistributed	5161	Fees-Undistributed

**FINANCE**

<i>Special Fees - Instructional</i>		
Special Fees - Instructional		
	5201	Summer Camp
	5202	Field Trip Fees
	5203	Lab and Course Fees-Summer
	5204	Wkshps/Seminars/Institutes-Credit
	5205	Class Fee
	5206	eISU Fees

<i>Miscellaneous Fees</i>		
Misc. Fees-Non-Instructional		
	5301	Diploma Fee
	5302	Summer School Activities
	5303	Petition Fee
	5304	Application Fee
	5305	Deferred Payment Service Charge
	5306	Late Registration Fee
	5307	Wkshps/Seminars/Institutes-Non Cr
	5308	Transcripts
	5308T	Transcripts-Taxable
	5309	Program Fees
	5310	Study Abroad
	5311	Miscellaneous Non-Instructional Fee

**SALES AND SERVICES**

<i>Sales and Services-- Educ Departments:</i>		
	5411	Conference/Programs-Non Credit
	5412	Clinic Fees
	5413	Postage/Handling Fees
	5415	Locker Fee
	5416	Publication/Printing/Microfilming
	5416T	Publication/Printing/Microfilming-Taxable
	5417	Child Care
	5418	Analytical and Lab Services
	5418T	Analytical and Lab Services-Taxable
	5419	Other Services
	5419T	Other Services-Taxable
	5420	Publications
	5420T	Publications-Taxable
	5421	Subscription Sales
	5421T	Subscription Sales-Taxable
	5422	Program Sales
	5422T	Program Sales-Taxable
	5423	Duplicating and Copying
	5423T	Duplicating and Copying-Taxable
	5424	Advertising Sales
	5424T	Advertising Sales-Taxable
	5425	Vending Machine Commissions
	5425T	Vending Machine Sales-Taxable
	5426	Other Commissions

	5427	Other Sales
	5427T	Other Sales-Taxable
	5431	Sales Tax Collected
<i>Event Revenue:</i>		
	5428	Admission-Non Taxable
	5428T	Admission-Taxable
	5429	Events - Equipment
	5429T	Events Equip - Taxable
	5430	Other Ticket Sales
	5430T	Other Ticket Sales-Taxable
	5431	Sales Tax Collected
<i>Other Rentals:</i>		
	5451	Equipment Rental
	5451T	Equipment Rental-Taxable
	5452	Facility Rental
	5452T	Facility Rental - Taxable
	5453	Vehicle Rental
	5454	Vehicle Mileage
	5455	Other Rentals
	5455T	Other Rentals-Taxable
<i>Sales and Services-- Auxiliary:</i>		
	5511	Lab
	5512	X-Ray
	5513	Prescription Sales
	5514	Patient Service Fees
	5515	Conference/Programs-Non Credit
	5516	Clinic Fees
	5517	Labor Charges
	5518	Postage/Handling Fees
	5519	Placement Service
	5520	Bowling
	5521	Other Games
	5522	Locker Fee
	5523	Publication/Printing/Microfilming
	5523T	Publication/Printing/Microfilm-Taxable
	5524	Accounts Receivable
	5525	ID Card Replacement Fee
	5526	ID Cards-Spouse
	5527	Child Care
	5528	Analytical and Lab Services
	5528T	Analytical and Lab Services-Taxable
	5529	Other Services
	5529T	Other Services-Taxable
	5530	Publications
	5530T	Publications-Taxable
	5532	Subscription Sales
	5532T	Subscription Sales-Taxable
	5533	Duplicating and Copying
	5533T	Duplicating and Copying-Taxable
	5534	Advertising Sales
	5534T	Advertising Sales-Taxable
	5535	Other Sales
	5535T	Other Sales-Taxable
	5536	Sales Tax Collected
	5537	Collection of Writeoffs
	5538	Motel Tax

*Event Revenue:*

5551	Admission-Non Taxable
5551T	Admission-Taxable
5552	Game Guarantees
5553	NCAA/NIT Payments
5554	Conference Payment
5555	Radio Payments
5556	Television Payments
5557	Ticket Commissions
5558	Ticket Exchange Fees
5559T	Football Ticket Sales-Taxable
5560T	Men's Basketball Ticket Sales-Taxable
5561T	Women's Basketball Ticket Sales-Taxable
5562T	Other Ticket Sales-Taxable
5563	Events - Equipment
5563T	Events Equip - Taxable
5564	Other Ticket Sales
5564T	Other Ticket Sales-Taxable

*Other Rentals:*

5571	Housing Rentals
5571T	Housing Rentals-Taxable
5572	Conference Housing
5572T	Conference Housing-Taxable
5573	Equipment Rental
5573T	Equipment Rental-Taxable
5574	Facility Rental
5574T	Facility Rental - Taxable
5575	Vehicle Rental
5576	Vehicle Mileage
5577	Other Rentals
5577T	Other Rentals-Taxable

*Sale of Merchandise:*

5581T	Food Services
5582	Vending Machine Commissions
5582T	Vending Machine Sales-Taxable
5583T	Concession Sales - Taxable
5584	Conference Food Sales
5584T	Conference Food Sales-Taxable
5585	Commissions

***Sales and Services-- Other Departments***

*Other Rentals:*

5611	Equipment Rental
5611T	Equipment Rental-Taxable
5612	Facility Rental
5612T	Facility Rental - Taxable
5613	Vehicle Rental
5614	Vehicle Mileage
5615	Other Rentals
5615T	Other Rentals-Taxable

*Services and Other Fees:*

5621	Conference/Programs-Non Credit
5622	Postage/Handling Fees
5623	Parking Permits

5624	Parking Meters
5625	Placement Service
5626	Publication/Printing/Microfilming
5626T	Publication/Printing/Microfilm-Taxable
5627	Analytical and Lab Services
5627T	Analytical and Lab Services-Taxable
5628	Other Services
5628T	Other Services-Taxable
5629	Publications
5629T	Publications-Taxable
5630	Subscription Sales
5630T	Subscription Sales-Taxable
5631	Duplicating and Copying
5631T	Duplicating and Copying-Taxable
5632	Advertising Sales
5632T	Advertising Sales-Taxable
5633	Vending Machine Commission
5633T	Vending Machine Sales-Taxable
5634	Other Sales
5634T	Other Sales-Taxable
5635	Sales Tax Collected
5636	Collection of Writeoffs
5637	ID Card Replacement
5638	ID Card/Spouse
5639	Other Commissions

*Event Revenue:*

5651	Admission-Non Taxable
5651T	Admission-Taxable
5652	Events - Equipment
5652T	Events Equip - Taxable
5653	Other Ticket Sales
5653T	Other Ticket Sales-Taxable

**MISCELLANEOUS REVENUE**

5671	Patent Revenue
5672	Royalty Income
5673	Insurance Reimbursement
5674	Miscellaneous Income
5676	Cash Over/Short(-)
5677	Credit Card Service Fee (-)
5678	NSF Check Write-off(-)

**FINES AND FORFEITS**

5681	Fines
5682	Late Fees
5683	Returned Checks Service Charge
5684	Miscellaneous Service Charge
5685	Damage, Breakage of Loss
5686	Deposit Forfeitures
5687	Contract Penalties
5688	Collection Charges
5689	Other Fines

## GRANTS AND CONTRACTS

### *Federal Grants and Contracts*

5711	Grants and Contracts - Federal
5712	Contracts - Federal - Other

### *Federal Appropriations*

5716	Federal Appropriations
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### *State Grants and Contracts*

5731	Grants and Contracts - State
5732	Contracts - State - Other

### *Other Grants and Contracts*

5751	Grants and Contracts - Private
5752	Contracts - Private - Other

## STATE APPROPRIATIONS

### *State General Acct Appropriations*

5801	State General Account General University
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### *State Endowments*

5811	Normal School
5812	Charitable Institutions

### *Other Statate Appropriations*

5821	State General Account - IDEP
5822	State General Account - Museum
5823	State General Account - Family Medicine

### *Professional Technical Education*

#### College of Technology PTE

5831	COT Professional Technical Appropriation
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### *Department of Public Works*

5841	Department of Public Works
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## INTEREST INCOME

### *Interest from Investments*

5881	Interest from Investments
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### *Other Interest*

5891	Cash Management
5892	Interest from S/T Loans
5893	Interest from Contracts
5894	Finance Charges
5895	Interest from NDSL/Perkins Loans
5896	Other Interest

## NON-OPERATING GRANTS

5911	Non-operating Grants - Federal
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5912	Non-operating Grants - State
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5913	Non-operating Grants - Other
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## GIFTS AND DONATIONS

5931	Gifts and Donations
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5932	Non-Gift Transfers from Foundation
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5933	Capital Gifts
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## GAINS (LOSS) ON SALE OF INVESTMENTS

### *Capital Gains and Losses*

5951	Capital Gains and Losses
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5952	Short Term Capital Gains and Losses
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5953	Change in Unrealized Gain/Loss
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**CAPITAL ASSESTS SALES**

*Sale of Land, Building and Equipment*

5971  
5972  
5973

Surplus Property  
Surplus Property-Taxable  
Gain on disposal of asset

**BOND PROCEEDS**

*Proceeds from Bond Issues and Loans*

5991

Proceeds from Bond Issues and Loans