

Recognized Student Organization Account Codes Reference Sheet
Revenue/Deposit Account Codes

Account Code	Account Code Name	Account Description
06002	Sales	Income and receipts from sales of material, equipment, publications, documents or other non- service items.
06033	Wearing Apparel Sales	Wearing Apparel Sales
06389	Membership Income	Receipts from membership and dues paid to institutional organizations, societies and clubs.
06901	Miscellaneous Sales & Service Income	Receipts from sales and service activities not otherwise classified.
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.
A3150	Cash Advances	For recording temporary operating advances to departments.

Expense Account Codes

Account Code	Account Code Name	Account Description	Common Vendors
20102	General Operating Supplies	Materials consumed in the conduct of an activity identified by a program name.	Office Depot, OSU Bookstore, Fred Meyer, NW Graphic Imaging,
20169	Awards & Prizes - Non- Employee (tax reportable)	Cash awards (including gift certificates) and prizes (including plaques and engraved awards) given to a non-employee. REQUIRES STUDENT ID NUMBER	R3 Engraving & Signs, Gift cards, cash
20200	Minor Equipment	Expenditures for tangible personal property that meets the following criteria: It has a unit value of less than \$5,000. It is not consumed in the normal course of business. Its useful life exceeds two years. It excludes property listed on the equipment inventory	Misc.
22502	Postage	Includes postage meter charges, purchase of postage stamps and payments made to the U.S. Post Office for the receipt or forwarding of mail.	OSU Printing & Mailing
24101	Non-IT Equipment Rentals (tax reportable)	Expenditures for the use/rental of non-IT equipment for agreements lasting one year or less.	Special Occasions, Industrial Welding Supply, Cascade Sound
24199	Miscellaneous Rentals (tax reportable)	Rental expenditures that cannot otherwise be classified as land, building, equipment, or software rentals.	Room Rentals, MU
24505	Performance Fees (tax reportable)	Expenditures for concerts and other entertainment functions.	Speakers, Performers, Vendors with contracts
24599	Other Professional Services	Expenditures for professional or technical consulting advice, for general or instructional lectures and for services of officials for athletic games.	Speakers, Vendors with contracts
24606	Printing & Publishing (tax reportable)	Printing and publishing service performed by others.	NW Graphic Imaging, Oregon Web Press
24612	Advertising/ Pub Relations	Services provided by others, for advertising, institutional promotion, and public or community relations to promote the image of the institution. Including: displays, exhibits, special events, promotional items, and memorabilia.	4imprint, Barometer Ad
28601	Conference Registration Fees	Expenditures for conference, convention and other meeting registration fees for attendance.	Misc.
28610	Entertainment	Costs incurred for amusement, diversion, social activities entertainment and any related items (e.g., tickets to shows or sporting events, ski lift tickets, amusement park entry, etc.).	Misc.
28612	Hosting Groups & Guests	Non-alcoholic beverages and food served in connection with the hosting of group gatherings for purposes of instruction and technical information dissemination.	Internal Reservations, Personal Reimbursements
28613	Public Relations/ Fund Raising	Hosting events or activities where there is no instruction or information formally presented. Such as: graduation activities; recognition events for students, volunteers or donors; recruiting of students; student group meetings; or other functions	Fred Meyer, local restaurants
28901	Dues and Memberships - Program	Expenses for dues and memberships of administrative units or positions within organizations related to program operations.	OR Student Association, AFLV, NASPA
39117	Non-Employee Travel- Domestic	Travel expenses incurred when a non-employee travels within the U.S.	Rental car, baggage fees, lodging
39119	Group Travel- Domestic	Travel expenses incurred when a group travels within the U.S.	See above

Individual may see a taxable impact if they receive over \$600 from a taxable account code in a single calendar year.