

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
OPERATING REVENUE

Operating revenues are receipts derived from the operations of Proprietary and Fiduciary funds. Operating revenues cause an increase to asset and fund equity accounts.

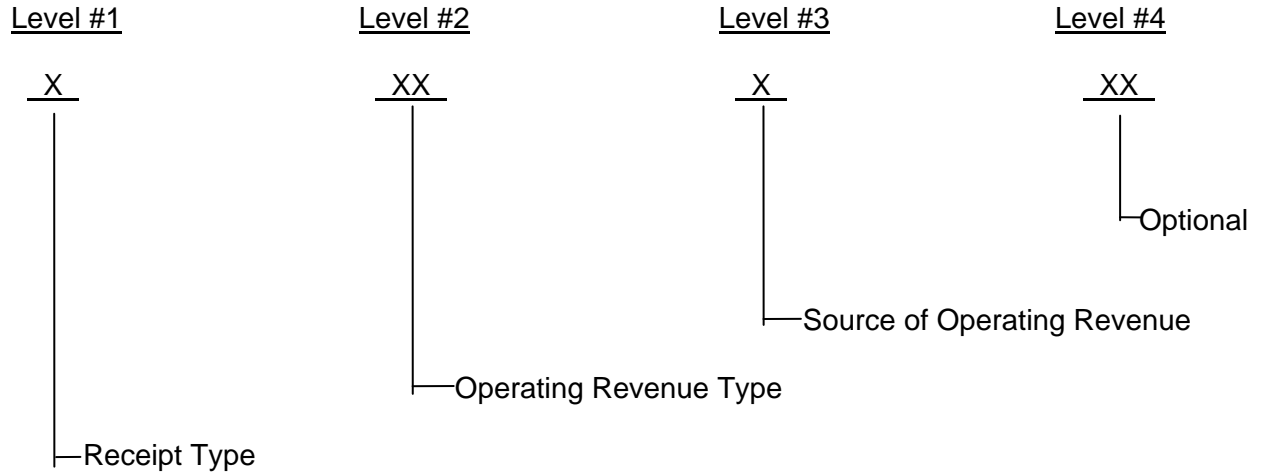
Generally, operating revenue will be accounted for and reported by departments in the categories shown in the first part of this section. The first digit of the six digit operating revenue code will be coded a two (2). The next two digits are coded to show the specific type of operating revenue. The fourth digit identifies the source of operating revenue. The department may use the last two digits when greater detail is required. See the chart following this introduction.

Some operating revenue requires more detailed identification by the Controller's Office. A separate coding has been developed that allows the Controller to utilize the last two digits for this identification. That coding is shown in an addendum to this section.

Questions concerning material contained in this section should be directed to Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385 or by e-mail at fscuhotline@dof.ca.gov.

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CODE STRUCTURE DESIGN



2 = Operating Revenue

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<u>CODE NUMBER</u>	<u>TITLE AND DESCRIPTION</u>
2XXXXX	<u>Operating Revenue</u> --Amount earned for goods and services provided.
211XXX	<u>Services</u> --Include receipts for personal services provided.
212XXX	<u>Materials and Supplies</u> --Include receipts for equipment and supplies sold.
213XXX	<u>Property and Natural Resources</u> --Include receipts for the use or sale of capital assets and natural resources. Examples are building rents and leases, timber and water sales, sale of excess property, mineral royalties, and fees for use of State-owned facilities such as parks, museums, etc.
214XXX	<u>Interest Income from Loans</u>
215XXX	<u>Income from Investments</u> --Include receipts from investment securities. Examples are cash dividends, interest from bank deposits, and gain on sale of securities.
216XXX	<u>Fees and Licenses</u> --Include receipts for granting or authorizing the payer to engage in a specified activity or to utilize a particular object or premises. Examples are operating license fees, business permits, certification fees, inspection fees, and registration fees.
217XXX	<u>Fines and Penalties</u> --Include receipts from assessments for violations or noncompliance of requirements or regulations. Examples are court fines, sale of confiscated property, performance bond forfeitures, late payment penalties, and out-of-court settlements.
221XXX	<u>Contributions to Fiduciary Funds</u> --Include money or property received by the State in its capacity as an agent or trustee. Examples would be retirement system contributions, unemployment and disability insurance contributions.
225XXX	<u>Sales</u> --Include proceeds from lottery sales. Department of Finance, Fiscal Systems and Consulting Unit permission is required before using this account for other types of receipts.
299XXX	<u>Other</u> --Include other types of receipts not otherwise specified nor classified.

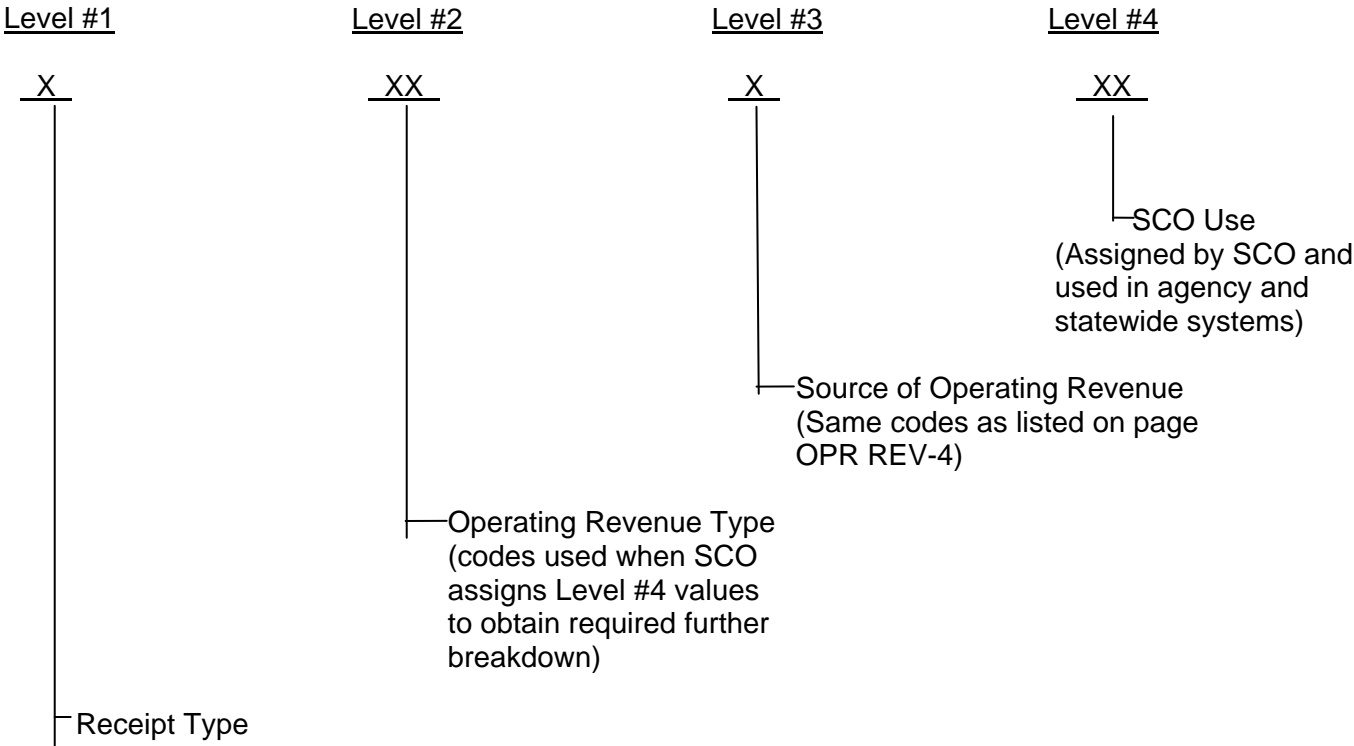
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<u>CODE NUMBER</u>	<u>TITLE AND DESCRIPTION</u>
2XX1XX	<u>Intrastate</u> --Specifies a State department, commission, board, or other entity as the source.
2XX4XX	<u>External: Federal Government</u> --Specifies the federal government as the source.
2XX5XX	<u>External: Local Government</u> --Specifies local governmental entities within the State, (including cities, counties, municipalities, etc.) as the source.
2XX6XX	<u>External: Private Sector</u> --Specifies private individuals, firms, institutions, or corporations as the source.
2XX9XX	<u>External: Other</u> --Signifies sources not otherwise classified.
2503XX	Income from Surplus Money Investment Fund
2512XX	Income from Condemnation Deposits - Fund Investment
2619XX	Escheat of Unclaimed Checks, Warrants, Bonds, and Coupons.

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ADDENDUM
FOR ADDITIONAL SCO CODING

CODE STRUCTURE DESIGN



2 = Operating Revenue

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<u>CODE NUMBER</u>	<u>TITLE AND DESCRIPTION</u>
231XXX	<u>Contributions to Fiduciary Funds</u> – Include money or property received by the State in its capacity as an agent or trustee <i>that needs further breakdown by the SCO as required by law (see Code Number 221XXX for receipts and not requiring breakdown).</i>
232XXX	<u>Materials and supplies</u> – Include receipts for equipment and supplies sold <i>that need further breakdown by SCO as required by law (See Code Number 212XXX for receipts not requiring breakdown).</i>
233XXX	<u>Property and Natural Resources</u> – Include receipts for the use or sale of capital assets and natural resources <i>that need further breakdown by the SCO as required by law (See Code 213XXX for receipts not requiring breakdown).</i>
236XXX	<u>Fees and Licenses</u> – Include receipts for granting or authorizing the payers to engage in specified activity or to utilize a particular object or premises <i>that need further breakdown by the SCO as required by law (See Code Number 216XXX for receipts not requiring breakdown).</i>
237XXX	<u>Fines and Penalties</u> – Include receipts from assessments for violations or noncompliance of requirements or regulations <i>that need further breakdown by the SCO as required by law (See Code Number 217XXX for receipts not requiring breakdown).</i>
239XXX	<u>Other</u> – Include other types of receipts not otherwise specified nor classified <i>that need further breakdown by the SCO as required by law (See Code Number 299XXX for receipts not requiring breakdown).</i>