

SAM—INCOME

SUBSIDIARY OPERATING REVENUE ACCOUNTS

8215

(Revised 2/99)

Subsidiary operating revenue accounts provide accounting information which is used to prepare financial statements and other fiscal reports. The first digit of the operating revenue six-digit code is a two (2). The second and third digits are coded to show the type of operating revenue. The fourth digit shows the source of operating revenue. The last two digits may be coded by the department when greater detail is required. A complete listing of all subsidiary operating revenue accounts is in the UCM.