

## SAM - INCOME

### OPERATING REVENUE ACCOUNTS

8215

(Revised 04/2016)

Operating revenue account codes 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 list of all operating revenue account codes is in the [UCM](#).