

Service Center External Income

Service centers should deposit checks using the income accounts 406055 & 406057. The only exception is when the service center is operating under a sponsored project account number (RES,OSA, or SPC).

The second account numbers (406057) exist to allow centers to isolate income received from billing above the internal rate. By doing this, centers may be able to use some or all these funds for other purposes providing the center is not in a deficit position.

Below are examples of how the account numbers should be used for depositing checks. Assume the center performed 1 hour of service with rates set at \$40 for internal customers and \$60 for external customers.

Check deposited to a SERV/OPR Speedtypes (External customer billed the same as the internal rate)

Any CASH11107	101010	Debit	\$40
Any SERV or OPR	406055	Credit	(\$40)

(Deposit the entire amount to account 406055 when billing external customers at the internal rate.)

Check deposited to a SERV/OPR Speedtypes (External customer billed more than the internal rate)

Any CASH11107	101010	Debit	\$60
Any SERV or OPR	406055	Credit	(\$40)
Any SERV or OPR	406057	Credit	(\$20)

(Deposit the amount for the portion of income equal to what is charged to internal customers to account 406055. Deposit the remaining amount received from billing more than the internal rate to 406057.)

Check deposited to a RES/OSA/SPC Speedtypes

Any CASH11107	101010	Debit	\$60
Any RES, OSA, SPC	410010	Credit	(\$60)

(Because sponsored projects only allow one specific income account number to be used, there is no way to isolate excess income earned by the service center.)