<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Title &amp; Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 Claim On Cash</td>
<td>This is the offset for most transactions entered in Kuali, even though the user does not enter it in. It should not be directly keyed by users.</td>
</tr>
<tr>
<td>1102 Imprest Operations</td>
<td>This is a bank offset object code that is only used for 'Bank 2', 'Bank 4' and 'Bank 32'. For BFS use only.</td>
</tr>
<tr>
<td>1103 Imprest Payroll</td>
<td>Offset of cash for Payroll Operations. This is a bank offset object code that is only used for 'Bank 5' and 'Bank 33'. For BFS and Payroll use only.</td>
</tr>
<tr>
<td>1104 Imprest Checking - Other</td>
<td>This is a bank offset object code that is only used for 'Banks 11, 12, 16, 22, 23, 24, 25, 27, 28' and 'Bank 34'. For BFS use only.</td>
</tr>
<tr>
<td>1105 Cash on Deposit with the State Treasury</td>
<td>This is a bank offset object code that is only used for 'Bank 10' and 'Bank 35'. For BFS use only.</td>
</tr>
<tr>
<td>1106 Cash on Hand</td>
<td>This is a bank offset object code that is only used for 'Bank 3' and 'Bank 36'. For BFS use only.</td>
</tr>
<tr>
<td>1110 Restricted Cash, Noncurrent</td>
<td>Cash restricted for use as designated by external parties. Object code 1111 is the offset to this activity. For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>1111 Restricted Checking</td>
<td>Contra asset to be used to move cash and cash equivalents from current unrestricted to noncurrent restricted per GASB 34. Object code 1110 is the offset to this activity. This entry is made for financial statement presentation purposes. For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>1130 Petty Cash Funds</td>
<td>A special fund set up within authorized departments as a means of making change. Due to the decentralized location and handling of change funds, certain procedures, as outlined in FPI 6-2, and safeguards are essential. A written request for a change fund should be made by the department head through the dean and vice president to Banking Services. This object code is only used by Banking Services.</td>
</tr>
<tr>
<td>1310 Restricted Investments</td>
<td>Used by the Endowment sub fund to restrict cash and investments and record investments held by the Foundation. For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>1311 Gain/Loss on Investment</td>
<td>To record any gain or loss on investments. To be used by CSU Central Offices only.</td>
</tr>
<tr>
<td>1320 US Treasury Notes-Purchase</td>
<td>Premium or discount on investment of University funds in US Treasury Notes</td>
</tr>
<tr>
<td>1325 US Treasury Notes-Maturity</td>
<td>Current par amount of investment of University funds in US Treasury Notes</td>
</tr>
<tr>
<td>1330 Premium/Discount US Treasury-Purchase</td>
<td>The premium or discount on the long term (1 year or more) investment of University funds in United States Treasury securities. Premiums are the excess over face value that was paid for the security. Discounts are the reduction in face value received for the security.</td>
</tr>
<tr>
<td>1399 Premium/Discount US Treasury-Maturity</td>
<td>The premium or discount on the long term (1 year or more) investment of University funds in United States Treasury securities. Premiums are the excess over face value that was paid for the security. Discounts are the reduction in face value received for the security.</td>
</tr>
<tr>
<td>1400 Pooled Installment, Future</td>
<td></td>
</tr>
<tr>
<td>1401 Pooled Installment, Current</td>
<td></td>
</tr>
<tr>
<td>1402 Pooled Installment, Past</td>
<td></td>
</tr>
<tr>
<td>1403 Pooled Contract Receivable</td>
<td></td>
</tr>
<tr>
<td>1404 Returned Check/ACH/Wire Pmt Receivable</td>
<td>Amounts owed the University for payments that have not been honored by the person's bank, which are returned to the University as unpaid. Departments are to work on collecting these funds.</td>
</tr>
<tr>
<td>1410 ARIES Student Receivable</td>
<td>Amounts owed the University by students for tuition, fees, housing and other charges that are billed through the Aries System.</td>
</tr>
<tr>
<td>1411 ARIES Student Receivable Contra</td>
<td>Distribution of the balance forward, conversation amount among the funds that bill student customers.</td>
</tr>
<tr>
<td>1412 Allowance For Doubtful Accounts-Student</td>
<td>Amounts (or reserve) set aside for uncollectible (bad debt expense) student accounts receivable.</td>
</tr>
<tr>
<td>1413 Allowance For Doubtful Departmental Accounts</td>
<td>To be used when the department has determined a bad debt rate. This corresponds with object code 4433.</td>
</tr>
</tbody>
</table>
ARIES Commercial Receivable
Amounts owed the University by customers/non-students for a variety of materials or services performed by a department of the University, billed via Aries. Examples include veterinary, soils testing, child care, married student housing and computing services.

ARIES Commercial Receivable Contra
Distribution of the balance forward, conversion amount, from the Aries System, among the funds that bill commercial customers.

Allowance For Doubtful Accounts-Commercial
Amounts (or reserve) set aside for uncollectible (bad debt expense) commercial accounts receivable.

OSP Subcontractor Advance

Travel Advance Receivable Contra

Travel Expense Advance
Amounts advanced to University travelers for out of pocket expenses to be incurred, but not covered by the Credit Card. Expenses may include registration fees, tips, taxi fares, road tolls, meals or other charges not payable by credit card. For use by Business & Financial Services only.

Travel Advance Payback
For use by Payroll only.

Athletic Card Payroll Deduction
Amounts owed the Athletic Department for season tickets that will be paid via CSU payroll deduction.

Vendor Receivable
Amounts owed the University for paid goods that have been returned by the University to the ordering company or a price adjustment. Also referred to as a credit memo.

Student Health Receivable
Amounts owed to CSU Health Network that hasn’t been billed through Aries. For use by CSU Health Network only.

Noncurrent Rec Bad Debt Service
This is used to book a reserve for bad debt on noncurrent receivables for commercial accounts. To be used by BFS only.

Third Party Receivable (Hartshorn Only)
For use by CSU Health Network only to reflect the charges that are billed to the student health insurance CSU sells.

Federal Subsidy Receivable BAB
Subsidy amount is booked on a monthly basis from the 2010B Debt Service schedule. Federal subsidy is received for the Build America Bonds on a semi annual basis and applied to the semi annual bond payment. For use by Business and Financial Services only.

Federal Subsidy Receivable RZEDB
Subsidy amount is booked on a monthly basis from the 2010C Debt Service schedule. Federal subsidy is received for the Recovery Zone Bonds on a semi annual basis and applied to the semi annual bond payment. For use by Business and Financial Services only.

Collection Costs Receivable
Amounts owed the University for collection agency costs from students who have received either a Perkins or Health Professions Student Loan.

Collection Costs Recovered
Contra account control for object code 1435.

Other Receivables
Receivables owed the University not defined in other 14xx account controls.

Allowance For Doubtful Accounts-Other
Amounts (or reserve) set aside for other uncollectible (bad debts) receivables not defined in other 14xx account controls.

Credit Card Delay Receivable
Accounts Receivable Credit Card Delay is to be used by university departments who will function as credit card merchants. A receivable will be recorded for the time delay from the time the credit card receipt is recorded at the bank until the time the bank credits the merchant for the cash. This accounts receivable will be considered a Commercial Accounts Receivable and will be a short-term receivable.

IntraFund Receivable Same Agency
Amounts owed the University from another Cost Center within the University, within the same CORE fund and State Department.

InterFund Receivable Same Agency
Amounts owed to the University from another Cost Center within the University, assigned to a different CORE fund but same State Department.

Intra CSUS Receivable, Current
Amounts owed the University from another Colorado State University System institution, due in less than 1 year.

Emergency Employee Loan Receivable

Other Noncurrent Receivables (BFS Only)
Amounts owed the University, due in 1 year or more, that does not meet the criteria of any other noncurrent receivable. For use by Business and Financial Services only.

Intra CSUS Receivable, Noncurrent
Amounts owed the University from another Colorado State University System institution, due in 1 year or more.

InterFund Receivable Other Agency
Amounts owed the University from another Cost Center outside of the University, assigned to a different CORE fund and State Department.

Loans Receivable NonLoan Fund, Current
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1449</td>
<td>InterFund Receivable COF</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University from the State (College Assist/CDHE) for approved student College Opportunity Fund stipends.</td>
</tr>
<tr>
<td>1450</td>
<td>Billed Receivable Federal</td>
</tr>
<tr>
<td>1451</td>
<td>Billed Receivable Colorado Higher Ed</td>
</tr>
<tr>
<td>1452</td>
<td>Billed Receivable Colorado NonHigher Ed</td>
</tr>
<tr>
<td>1453</td>
<td>Billed Receivable Private/Local</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for Contract &amp; Grants that have been billed.</td>
</tr>
<tr>
<td>1460</td>
<td>Unbilled Receivable Federal</td>
</tr>
<tr>
<td>1461</td>
<td>Unbilled Receivable Colorado Higher Ed</td>
</tr>
<tr>
<td>1462</td>
<td>Unbilled Receivable Colorado NonHigherEd</td>
</tr>
<tr>
<td>1463</td>
<td>Unbilled Receivable Private/Local</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for Contract &amp; Grants that have not been billed.</td>
</tr>
<tr>
<td>1464</td>
<td>Unbilled Receivable Federal Contra</td>
</tr>
<tr>
<td></td>
<td>Contra account control to 145x or 146x.</td>
</tr>
<tr>
<td>1468</td>
<td>Student Loans Receivable, Current</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University by students who have received a student loan awarded by Colorado State University and collected through the University's Student Loans Receivable office, due less than 1 year. Loan programs include Perkins, Health Professions, and Webster-Barnes.</td>
</tr>
<tr>
<td>1469</td>
<td>Student Loans Receivable-Veterinary Med</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University from students enrolled in the Graduate Professional Veterinary Medicine Program for Perkins student loans.</td>
</tr>
<tr>
<td>1470</td>
<td>Student Loans Receivable, Noncurrent</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University by students who have received a student loan awarded by Colorado State University and collected through the University's Student Loans Receivable office, due in 1 year or more. Loan programs include Perkins, Health Professions, and Webster-Barnes.</td>
</tr>
<tr>
<td>1471</td>
<td>Loan Principal Collected</td>
</tr>
<tr>
<td></td>
<td>Total principal amount collected since the inception of the loan program.</td>
</tr>
<tr>
<td>1472</td>
<td>Principal Cancelled-Teacher Defense</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received teacher cancellations on National Defense Loan received prior to June 1972.</td>
</tr>
<tr>
<td>1473</td>
<td>Principal Cancelled-Teacher Direct Loans</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received teacher cancellations on National Direct Student Loans/Perkins Loans received after June 1972.</td>
</tr>
<tr>
<td>1474</td>
<td>Principal Cancelled-Death</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program due to the death of the borrower.</td>
</tr>
<tr>
<td>1475</td>
<td>Principal Cancelled-Disability</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program due to the long term disability of the borrower.</td>
</tr>
<tr>
<td>1476</td>
<td>Principal Cancelled-Bankruptcy</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program due to the bankruptcy of the borrower.</td>
</tr>
<tr>
<td>1477</td>
<td>Principal Cancelled-Military</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to military service.</td>
</tr>
<tr>
<td>1478</td>
<td>Principal Adjustment-Other</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to reasons not defined in other 147x account controls.</td>
</tr>
<tr>
<td>1479</td>
<td>Principal Cancelled-Peace Corps</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to service in the Peace Corps or VISTA program.</td>
</tr>
<tr>
<td>1480</td>
<td>Principal Cancelled-Law Enforcement</td>
</tr>
<tr>
<td></td>
<td>Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to service in law enforcement professions.</td>
</tr>
<tr>
<td>1481</td>
<td>Interest Receivable Student Loans</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University by borrowers for interest that has accrued on principal loan amounts due.</td>
</tr>
<tr>
<td>1482</td>
<td>Defaulted Loan US Government</td>
</tr>
<tr>
<td></td>
<td>Student loan balances turned over to the US Government for collection due to the borrower defaulting (non-payment) on a student loan.</td>
</tr>
<tr>
<td>1483</td>
<td>Allowance For Uncollected Loans, Noncurr</td>
</tr>
<tr>
<td></td>
<td>Amounts (or reserve) set aside for uncollectible (bad debt expense) student loans receivable.</td>
</tr>
<tr>
<td>1484</td>
<td>Defaulted Write Off</td>
</tr>
<tr>
<td></td>
<td>Student loan balances written off the University's accounting records. These loans have been deemed uncollectible.</td>
</tr>
<tr>
<td>1485</td>
<td>Late Payment Charge Receivable Loans</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for late payment charges from students who have received either a Perkins or Health Professions Student Loan.</td>
</tr>
<tr>
<td>1486</td>
<td>Allowance For Uncollected Loans, Current</td>
</tr>
<tr>
<td></td>
<td>Amounts (or reserve) set aside for uncollectible (bad debt expense) current student loans receivable.</td>
</tr>
<tr>
<td>1487</td>
<td>Principal Cancelled-Tribal Coll/Univ Fac</td>
</tr>
<tr>
<td>1488</td>
<td>Student Loans Clearing Consolidated Loan</td>
</tr>
<tr>
<td></td>
<td>Funds received by the Cashier's Office prior to disbursement by Student Loans Receivable to Short-Term Student Loan principal, interest and late fees.</td>
</tr>
</tbody>
</table>
1489 Student Loans Clearing Perk/HPL
Funds received by the Cashier’s Office prior to disbursement by Student Loans Receivable to Perkins and/or Health Professions Loan principal, interest, late fees and collection costs.

1490 Principal Assignment-Disability
Principal loan balance that has been assigned to the federal government due to disability of the borrower.

1491 Principal Cancelled-Librarian
Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to teaching services in specific subject matters.

1493 Principal Cancelled-Child Care
Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to child/family/early intervention services.

1494 Principal Cancelled-Nursing
Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to nursing/medical technician services.

1495 Principal Cancelled-Speech Pathologist

1496 Principal Cancelled-Public Defender

1497 Principal Cancelled-Firefighter

1498 Principal Cancelled-PreK/Child Care

1499 Principal Cancelled-VA Deter Disability

1505 General Resale Inventory
To record the purchase of General Materials and Supplies.

1510 General Material+Supply Inventory
To record the purchase of General Materials and Supplies.

1511 Pharmacy Supply Inventory
To record the purchase of Pharmacy Inventory.

1512 Central Supply Inventory
To record the purchase of VTH Central Supply Inventory.

1513 Radiology Supply Inventory

1514 Clinical Pathology Supply Inventory

1515 Hay+Straw Supply Inventory

1520 Textbooks-New Resale Inventory
To record the purchase of New textbooks.

1521 Textbooks-Used Resale Inventory
To record the purchase of used textbooks.

1530 Food+Food Supply Inventory

1535 General Inventory Services

1540 Drugs+Medicine Resale Inventory
To record pharmacy inventory adjustments.

1550 Livestock Inventory
To record livestock inventory adjustments such as birth and death of livestock.

1570 Oil+Petroleum Supply Inventory
Oil and petroleum inventory held by the Facilities Management Department.

1585 Resale Inventory-Contra
Inventory Contra

1590 Inventory Out-Contra
Goods or material removed from inventory for sales.

1591 Supply Inventory Contra-Pharmacy
Pharmacy Supply Inventory Contra

1592 Supply Inventory Contra-Central
VTH Central Inventory Contra

1593 Supply Inventory Contra-Radiology

1594 Supply Inventory Contra-Clinical Path

1595 Supply Inventory Contra-Hay+Straw

1596 Resale Inventory Out-Textbooks New
New textbook resale inventory out

1597 Resale Inventory Out-Textbooks Used
Used textbook resale inventory out

1599 Supply Inventory Out-Facilities

1600 Suspense Clearing
Batch transactions with an invalid account or object code are processed by the KFS System to a clearing account (suspense). 1600 is the total of all transactions currently in suspense. Must have a zero balance at fiscal year-end. For use in the Suspense (200xxxx) Fund only.

1620 Payroll Clearing
Temporary clearing account for payroll activity. Must have a zero balance at fiscal year-end.

1621 Cobra Clearing
Temporary clearing account for payroll activity related to the Consolidated Omnibus Budget Reconciliation Act (COBRA). Must have a zero balance at fiscal year-end.

1625 Imprest Payroll Clearing
Temporary clearing account for payroll activity related to the payroll imprest bank account. Must have a zero balance at fiscal year-end.

1626 Employer Liabilities Costing

1627 Employer Liabilities Balancing
For use by Payroll only.
1630 Miscellaneous Service Clearing
Temporary clearing account for miscellaneous items not otherwise defined in another 16xx account control. Must have a zero balance at fiscal year-end.

1631 Research Equip Lease/Purchase Clearing
Temporary clearing account for the Research Equipment Lease Program. Must have a zero balance at fiscal year-end.

1633 Deposit Clearing
1635 Athletics Travel Clearing
Temporary clearing account for athletic travel activity. Must have a zero balance at fiscal year-end.

1640 Unidentified Check Clearing
Temporary clearing account for unidentified payment activity. If outstanding from previous year, transfer to central revenue.

1645 Financial Aid Clearing
Temporary clearing account for financial aid activity. Must have a zero balance at fiscal year-end.

1660 ARIES Cash Clearing
1661 Refund Interface Clearing
1662 Contracts Clearing
1663 Unapplied Payments
1664 Unapplied Financial Aid
1665 Unapplied Exemptions
1666 Unapplied Refunds
1667 Unapplied Deposits
1668 Unapplied Installments
1669 GURFEED Transactions Clearing
1670 Unapplied Contract Payments
1671 Independent Contractor PERA Clearing

1710 Prepaid Insurance
Advance payment of insurance expenses that benefit future fiscal years.

1720 Prepaid Postage
Advance payment of postage expenses that benefit future fiscal years.

1730 Bond Insurance Prepaid (BFS only)
COI amounts reduced monthly based on the bond COI amortization schedule. A prorate is run each month for the amount between 1730 and 9706. For use by Business and Financial Services only.

1740 Other Prepays
Advance payment of other expenses that benefit future fiscal years, not defined in another 1700-1720 account control.

1750 Other Deposits
University funds on deposit with outside agencies, sponsors or individuals. Examples include facility rent, phone, conference and other miscellaneous deposits.

1760 PREPAID OPEB
For BFS and Payroll use only.

1761 Intergovernmental Tran-Undistrib Charges
Temporary clearing account for intergovernmental transactions (IT) activity with another State of Colorado agency. Must have a zero balance at fiscal year-end.

1770 Loss on Bond Refunding
Loss of bond refunding is booked at time of the bond refunding issuance. Total is reduced monthly based on the bond Deferred Gain/Loss amortization schedule. A prorate is run each month for the amount between 1770 and 9702. For use by Business and Financial Services only.

1773 Deferred Outflows-Pension Experience G/L
Difference between expected and actual experience, per GASB 68. For use by Business and Financial Services only.

1774 Deferred Outflows-Pension Investments
Net difference between projected and actual earnings on pension plan investments, per GASB 68. For use by Business and Financial Services only.

1775 Deferred Outflows-Pension Contributions
Pension contributions subsequent to the measurement date, per GASB 68. For use by Business and Financial Services only.

1776 Deferred Outflows-Pension Changes Assump
Changes of assumptions for pensions, per GASB 68. For use by Business and Financial Services only.

1777 Deferred Outflows-PensionProportionShare
Changes in proportion and differences between contributions recognized and proportionate share of contributions, per GASB 68. For use by Business and Financial Services only.

1790 Unearned Charges, Noncurrent
The offset to Long Debt Service transactions.

1791 DHIC CSU, Noncurrent
For use by Business and Financial Services only.

1792 DHIC CSU, Current
For use by Business and Financial Services only.

1798 DHIC CSU Capitalized Interest
For use by Business and Financial Services only.

1799 Dhic-Treas Interest-CSU
For use by Business and Financial Services only.

1801 Land
The direct cost of land acquisition, legal fees, and site preparation costs and the cost of demolishing unwanted structures on the land.
1802 Land Capital Lease
The direct cost of land acquisition when land is leased thru a lease/purchase arrangement.

1804 Accumulated Depreciation-Land Impvr
The cost associated with improvements to land losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1805 Depreciable Improvements to Land
All depreciable improvements to land costing in excess of $50,000, including utility lines, streets, a sidewalks, parking areas landscaping, fencing, etc.

1806 Investment Leasehold-Land
Permanent improvements by the tenant to leased land that is in excess of $50,000. Examples include parking lot surfacing.

1807 Accumulated Depreciation-Leasehold Land
The cost associated with leasehold land losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1808 NonDepreciable Improvements to Land
All non-depreciable improvements to land costing in excess of $50,000, including utility lines, streets, sidewalks, parking areas landscaping, fencing, etc.

1809 Building Capital Lease
To record building acquisition when the building is leased thru a lease/purchase arrangement.

1810 Building+Improvements
All structural elements of buildings, including the shells and components such as heating, air-conditioning, and elevators. Equipment that is merely attached or fastened to the building should be classified as equipment to the extent feasible. Structural remodeling and additions costing in excess of $50,000 completed subsequent to the original building construction should be included under buildings as improvements to buildings.

1811 Investment Leasehold-Building
Permanent improvements by the tenant to leased buildings that are in excess of $50,000. Examples include interior walls, plumbing and electrical wiring.

1812 Accumulated Depreciation-Buildings
The cost associated with building acquired thru direct purchase losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1813 Accumulated Depreciation-Leasehold Bldgs
The cost associated with leasehold buildings losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1814 Accumulated Depreciation-Bldgs Cap Lease
The cost associated with buildings acquired thru a lease/purchase arrangement losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1815 Unamortized Bond Issue

1816 Building+Improvements-Federally Funded

1817 Accumulated Depreciation-Bldgs Fed Fund

1820 Equipment Separate From Buildings
Value of equipment separate from buildings.

1821 Equipment-University Title
Items that are not considered an integral part of a University building are nonexpendable, do not lose their identity through incorporation into a more complex unit, and have a unit cost of $5,000 (state or federally funded) and a useful life of more than one year. Examples are machinery (which is not part of a building’s mechanical system); furniture and furnishings; instructional and research equipment; athletic and recreational equipment; household, hospital and library equipment; aircraft and watercraft. This equipment will be assigned a CSU property decal.

1822 Equipment-Federally Funded

1823 Equipment In Process
Capitalized costs associated with equipment.

1824 Capital Gifts

1825 Vehicles $5000+Over
Value of University-owned vehicles costing $5,000 or more.

1826 Software
The cost associated with the purchase or contractual development of computer software. Software purchased, as part of an existing hardware system that cannot be readily assigned a separate cost should be capitalized as part of the computer equipment.

1827 Software-Federally Funded

1828 Equipment In Process-Federally Funded

1830 Accumulated Depreciation-Equipment
The cost associated with equipment losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1831 Accumulated Amortization-Software

1832 Accumulated Depreciation-Vehicle
The cost associated with vehicles losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1833 Vehicles Capital Lease
To record vehicle ($5,000 or more) acquisitions when the vehicle is leased thru a capital lease/purchase agreement.

1838 Equipment-Capital Lease <$5000

1841 Equipment-Capital Lease
To record equipment acquisition when equipment is leased thru a lease/purchase agreement.
1842 Conditional Title Equipment
Equipment with a construction and/or acquisition cost of $5,000 or more having a useful life of more than one year, where the University does not have final title to the equipment.

1844 Equipment Federally Owned
Equipment with a construction and/or acquisition cost of $5,000 or more having a useful life of more than one year, funded by federal resources. The federal agency retains title to this equipment.

1850 Library Books
Collections of books, bound periodicals acquired for the Morgan Library collection.

1851 Film Library
Collections of films, slides & audio visual materials acquired for the Morgan Library collection.

1852 Accumulated Depreciation - Library Books
The cost associated with library books losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1853 Library Books Federally Funded

1854 NonDepreciable Collectable Objects
The cost associated with the acquisition, by purchase, gift, creative/artistic endeavor or other means, of non-depreciable assets that are considered works of art, historical treasures of collectable objects.

1860 Construction In Progress

1872 Capitalized Interest
Capitalized Premium Expense, Capitalized Interest Expense, and Capitalized Interest Earnings offset. For use by Business and Financial Services only.

1874 Equipment - Moveable

1882 Equipment Not In Service

1883 Leased Equipment Not In Service

1890 Other Fixed Assets
Other assets not otherwise identified in another 18xx code.

1891 Accumulated Depreciation - Oth Fixed Asset
The cost associated with other fixed assets losing their value. The costs of such assets are expended in a systematic manner over the useful life of the asset.

1892 Recharge Equipment

1893 Recharge Vehicles

1894 Recharge Cost Recovery

1905 Due From Internal (BFS Only)
Amounts owed the University, generally a Reserve account, from another University Cost Center for a loan. For use by Central Departments only.

1910 Due From Current Appropriations, Current

1920 Due From Current Self-Funded, Current

1925 Due From Current Self-Funded, Noncurrent

LIABILITIES

2021 Tax-FTC Sales - Other Districts
This is used to track sales tax for Ram Zone.

2020 Tax-Colorado Sales
Colorado sales tax collected from taxable retail sales.

2022 Tax-Fort Collins Sales
Fort Collins sales tax collected from taxable retail sales.

2023 Tax-Larimer County
Larimer County open space tax collected from taxable retail sales.

2024 Tax-Federal Income
Amount owed to the Federal government for federal income taxes on unrelated business income. Consult with the Tax Accountant in Business and Financial Services prior to using this object code.

2026 Tax-Colorado Income
Amount owed to the State of Colorado for state income taxes on unrelated business income. Consult with the Tax Accountant in Business & Financial Services prior to using this object code.

2028 Tax-Other Jurisdiction
Amount owed to other taxing jurisdictions on unrelated business income. Consult with the Tax Accountant in Business & Financial Services prior to using this object code.

2030 Tax-Fort Collins Tourism
Fort Collins Lodging Tax collected from the purchase price paid for rooms and accommodations within the Fort Collins city limits.

2441 State COP Interest Payable
This is for State COP for CORE reporting needs. For use by BFS only.

2050 Housing Department - Apartment
Security/housing deposits on the rental of University apartments.

2051 Housing Department
Security/housing deposits on the rental of a unit in the University residence halls.

2052 Agency Sub Fund Deposits
Amounts on deposit with the CSU held on behalf of the outside agencies, sponsors or individuals - to be used by AGENCY sub-fund only.

2053 Housing Department - CSU Mountain Campus
Security/housing deposits on the rental of a unit at Pingree Park.

2054 Healthcare Premium Subsidy
Liability for health care premium refunds due to eligible retirees at the rate of $200 per month or actual cost of the insurance.
2060 Other Deposits Liability
Other amounts on deposit with the University, not otherwise defined, including key, breakage, conference and special
course deposits.

2065 Deposits, Noncurrent

2070 Student Health Insurance-Basic
Amounts owed for prepaid basic health insurance premiums.

2100 Accounts Payable
Amounts owed to University vendors, for the purchase of goods or services made on purchase orders (PO’s),
departmental purchase orders and travel documents. For use by Account Payable only.

2101 Other Payables
Amounts owed to outside creditors or agencies, not otherwise defined in the 21xx object codes.

2103 Yearend Payables
Accounts payable set up at fiscal year-end for goods and services received in the prior fiscal year, but not paid to the
vendor or agency until the new fiscal year.

2104 Intrafund Payable Same Agency
Amounts owed by the University to another Cost Center within the University, within the same CORE fund and State
Department.

2106 Intra CSUS Payable, Current
Amounts owed by the University to another Colorado State University System institution, due in less than 1 year.

2107 Intrafund Payable Other Agency
Amounts owed by the University to another Cost Center outside of the University, assigned to the same CORE fund but
different State Department.

2108 Interfund Payable Other Agency
Amounts owed by the University to another Cost Center outside of the University, assigned to a different CORE fund
and State Department.

2109 Deceased EE Wages Payable
To record deceased employees beneficiary payment.

2111 Payable to Student/Customer
Amounts owed to University customers due to credit balances on Student, Commercial or Loan Accounts Receivable.

2112 Wires Payable
Amounts owed to University customers for funds to be electronically paid (wire transfers).

2113 Accrued Liability

2114 Accrued Liability-Other (BFS Only)

2130 Retainage-State Construction
Amounts owed to building contractors for the retainage on capital construction projects. The retainage amount will
be paid on completion of the building project. For use in the Plant Funds only.

2150 Other Liability, Current (BFS Only)
Amounts owed by the University for the Retiree Medical Liability and the rebate interest/principal, due in less than 1
year.

2201 Prepaid Insurance Payable

2202 Fidelity DCP

2203 TIAA CREF DCP

2204 Valic DCP

2205 Default DCP

2207 Student/DCP/TIAA CREF

2209 Faculty Benefits Payable Reduction

2225 Collection Fees

2229 Miscellaneous Deduction-Child Support

2251 Faculty/Admin Pro Life Insur-Hartford

2260 Faculty/Admin Pro Medical

2261 Faculty/Admin Pro Vision

2262 Faculty/Admin Pro Life Insurance

2263 Faculty/Admin Pro Dental

2265 415(M) Retirement

2266 457 Loan

2287 Faculty/Admin Pro Dental-EBMS

2290 Faculty/Admin Pro Short Term Disability

2301 Federal Withholding Taxes

2302 State Withholding Taxes

2303 Local Withholding Taxes

2304 Federal Earned Income Credit

2307 Social Security

2309 Medicare

2311 PERA Employee Contra

2313 Miscellaneous Withholding Taxes

2315 PERA 401k Roth

2316 PERA 457 Roth

2317 Federal Retirement

2318 Fidelity Roth

2319 TIAA CREF Roth

2320 Valic Roth

2322 Fidelity TSA
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2323</td>
<td>PERA 401K</td>
</tr>
<tr>
<td>2324</td>
<td>TIAA CREF TSA</td>
</tr>
<tr>
<td>2325</td>
<td>Valic TSA</td>
</tr>
<tr>
<td>2326</td>
<td>State Unearned Compensation</td>
</tr>
<tr>
<td>2327</td>
<td>Smith Barney TSA</td>
</tr>
<tr>
<td>2328</td>
<td>Public Service Credit Union</td>
</tr>
<tr>
<td>2329</td>
<td>Cell Phone V Opt IN</td>
</tr>
<tr>
<td>2330</td>
<td>Personal Cell Phone</td>
</tr>
<tr>
<td>2331</td>
<td>Federal Health Benefits</td>
</tr>
<tr>
<td>2332</td>
<td>Kaiser Medical Insurance</td>
</tr>
<tr>
<td>2333</td>
<td>Great West Insurance</td>
</tr>
<tr>
<td>2334</td>
<td>FAP Health Savings Account</td>
</tr>
<tr>
<td>2335</td>
<td>United Healthcare</td>
</tr>
<tr>
<td>2336</td>
<td>Federal Optional Insurance B</td>
</tr>
<tr>
<td>2337</td>
<td>Federal Optional insurance C</td>
</tr>
<tr>
<td>2338</td>
<td>Health Savings Account Employer Liab</td>
</tr>
<tr>
<td>2339</td>
<td>Transit Commuter Benefit</td>
</tr>
<tr>
<td>2340</td>
<td>Long-Term Disability</td>
</tr>
<tr>
<td>2341</td>
<td>Federal Basic Life Insurance</td>
</tr>
<tr>
<td>2342</td>
<td>Federal Optional Insurance A</td>
</tr>
<tr>
<td>2343</td>
<td>Voluntary Accidental Death+Dismemberment</td>
</tr>
<tr>
<td>2344</td>
<td>PERA Insurance</td>
</tr>
<tr>
<td>2345</td>
<td>State Dependent Life Insurance</td>
</tr>
<tr>
<td>2346</td>
<td>State Optional Life Insurance</td>
</tr>
<tr>
<td>2347</td>
<td>Spouse Optional Life Insurance</td>
</tr>
<tr>
<td>2348</td>
<td>State Dental Insurance</td>
</tr>
<tr>
<td>2349</td>
<td>San Luis Insurance</td>
</tr>
<tr>
<td>2350</td>
<td>Federal Thrift Loan</td>
</tr>
<tr>
<td>2351</td>
<td>United Way</td>
</tr>
<tr>
<td>2352</td>
<td>University Club Dues</td>
</tr>
<tr>
<td>2353</td>
<td>CSU Foundation Payable</td>
</tr>
<tr>
<td>2354</td>
<td>Campus Recreation Payable</td>
</tr>
<tr>
<td>2355</td>
<td>Colorado Wins Payable</td>
</tr>
<tr>
<td>2356</td>
<td>Faculty/Admin Pro FSA Healthsmart</td>
</tr>
<tr>
<td>2357</td>
<td>Athletic Tickets Payable</td>
</tr>
<tr>
<td>2358</td>
<td>Rent Deduction Payable</td>
</tr>
<tr>
<td>2359</td>
<td>Adult Fitness Payable</td>
</tr>
<tr>
<td>2360</td>
<td>State Long Term Disability</td>
</tr>
<tr>
<td>2361</td>
<td>Garnishments/Liens/Levies Payable</td>
</tr>
<tr>
<td>2362</td>
<td>State Flexible Dependent Care Insur</td>
</tr>
<tr>
<td>2363</td>
<td>State Flexible Health Insurance</td>
</tr>
<tr>
<td>2364</td>
<td>Colorado Wins Payable</td>
</tr>
<tr>
<td>2365</td>
<td>CSU Foundation Payable</td>
</tr>
<tr>
<td>2366</td>
<td>Campus Recreation Payable</td>
</tr>
<tr>
<td>2367</td>
<td>Colorado Wins Payable</td>
</tr>
<tr>
<td>2368</td>
<td>Garnishments/Liens/Levies Payable</td>
</tr>
<tr>
<td>2369</td>
<td>State Flexible Dependent Care Insur</td>
</tr>
<tr>
<td>2370</td>
<td>State Flexible Health Insurance</td>
</tr>
<tr>
<td>2371</td>
<td>Parking Permits</td>
</tr>
<tr>
<td>2372</td>
<td>Accrued Liability-Payroll+Other Expenses</td>
</tr>
</tbody>
</table>

**Amounts owed to employees (or others) for goods and services received in the prior fiscal year, but not paid to the employee, vendor or agency until the new fiscal year.**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2373</td>
<td>Unearned Salary 9/12</td>
</tr>
</tbody>
</table>

A faculty or administrative professional employee on a full-time 9 month appointment may elect to receive his or her pay in 12 equal installments. Typically, this is earned by the employee during the academic year and paid to the employee over the summer months. Deferred salary is the amount earned during the academic year, which will be paid to the employee during the summer.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2374</td>
<td>Unearned Fringe 9/12</td>
</tr>
</tbody>
</table>

A faculty or administrative professional employee on a full-time 9 month appointment may elect to receive his or her pay in 12 equal installments. Typically, this is earned by the employee during the academic year and paid to the employee over the summer months. Deferred fringe is the amount expended during the academic year, which will be paid to the employee during the summer.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2375</td>
<td>Fringe Benefit Pool</td>
</tr>
</tbody>
</table>

Liability incurred by the University to provide fringe benefits to its employees.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2376</td>
<td>IBNR Liability</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2377</td>
<td>Long-Term Claims+Judgements</td>
</tr>
</tbody>
</table>

Liabilities associated with self insurance programs.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2378</td>
<td>Other Payroll Liability, Noncurrent</td>
</tr>
</tbody>
</table>

For payroll use only.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2379</td>
<td>Benefits Paid Contra</td>
</tr>
</tbody>
</table>

Benefits paid for the other post-employment benefit plans (OPEB plans). For use by Business & Financial Services and Human Resources only.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2380</td>
<td>Unfunded Liability, Current</td>
</tr>
</tbody>
</table>

The current unfunded liability for the other post-employment benefit plans (OPEB plans). For use by Business & Financial Services and Human Resources only.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2381</td>
<td>Unfunded Liability, Noncurrent</td>
</tr>
</tbody>
</table>

The noncurrent unfunded liability for the other post-employment benefit plans (OPEB plans). For use by Business & Financial Services and Human Resources only.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2382</td>
<td>Undistributed Receipts</td>
</tr>
</tbody>
</table>

This is a bank offset object code that is only used for ‘Bank 7’ and ‘Bank 31’. For BFS use only.
2431 Unclaimed Checks
Payroll, Accounts Payable and Cashier checks issued to third parties that have not been cashed.

2440 Accrued Liability-Interest Payable
Bond interest accrued is booked on a monthly basis from the Debt Service schedule. The semi annual bond payment clears the liability. For use by Business and Financial Services only.

2480 Compensated Absences, Current
Short term (less than 1 year) liability of accrued annual and sick leave which will be paid to vested University employees upon termination. For use by Business & Financial Services only.

2498 Compensated Ab-Annual Leave, Noncurrent
Estimated liability of accrued (earned, but not taken) annual leave that will be paid to vested University employees upon termination, due in 1 year or more. For use by Business & Financial Services only.

2499 Compensated Ab-Sick Leave, Noncurrent
Estimated liability of accrued (earned, but not taken) sick leave that will be paid to vested University employees upon termination, due in 1 year or more. For use by Business & Financial Services only.

2510 Unearned Tuition
Summer Session tuition revenue received in the prior fiscal year that is applicable to the new fiscal year.

2515 Unearned Fees
Summer Session fee revenue received in the prior fiscal year that is applicable to the new fiscal year.

2520 Unearned Div Of Continuing Ed Tuition

2550 Unearned Housing Revenue
Housing revenue received in the prior fiscal year that is applicable to the new fiscal year. Typically this is July rent.

2590 Other Unearned Revenue
Other revenue received in the prior fiscal year which is applicable to the new fiscal year, not otherwise defined in another 25xx account control.

2591 Convenience Card
Revenues received by the Student Center for the Convenience Card (RamCash) in advance of providing goods or services.

2601 Federal Advances
Revenues received from Federal agencies, which have not been expended.

2602 State Advances
Revenues received from State of Colorado governmental agencies, which have not been expended.

2610 Fund Balance Advances
Revenues received from Contract & Grant sponsors, which have not been expended.

2800 Bonds Payable, Noncurrent
For use by Business and Financial Services only.

2801 Bonds Payable, Current
For use by Business and Financial Services only.

2802 Bonds Payable Premium/Discount
Premium/Discount is booked at time of the bond issuance. Total is decreased/increased monthly based on the bond Premium/Discount amortization schedule. A prorate is run each month for the amount between 2802 and 9409. For use by Business and Financial Services only.

2803 Deferred Gain/Loss On Refunding
2805 Bonds Payable-Noncapital, Noncurrent
For use by Business and Financial Services only.

2807 Deposit of Bond Proceeds
For use by Business and Financial Services only.

2808 Bond Principal Payments
For use by Business and Financial Services only.

2810 Bond Debt Contra
For use by Business and Financial Services only.

2840 Capital Leases Payable, Noncurrent
2841 Capital Leases Payment (Contra)
2842 Capital Leases Payable, Current

2850 Capital COP, Noncurrent
Amounts owed by the University to the State for Certificates of Participation, due in 1 year or more. For use by Business and Financial Services only.

2851 Capital COP, Current
Amounts owed by the University to the State for Certificates of Participation, due in less than 1 year. For use by Business and Financial Services only.

2860 Intra CSUS Payable, Noncurrent
Amounts owed by the University to another Colorado State University System institution, due in 1 year or more.

2870 Other Liability, Noncurrent
Amounts owed by the University, due in 1 year or more, that does not meet the criteria of any other noncurrent liability. For use by Business and Financial Services only.

2880 Net Pension Liability, Noncurrent
Proportionate share of the defined benefit pension plan, per GASB 68. For use by Business and Financial Services only.

2891 DHIC BOG, Noncurrent
For use by Business and Financial Services only.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2892</td>
<td>DHIC BOG, Current</td>
</tr>
<tr>
<td>2896</td>
<td>DHIC BOG Treasury Interest, Current</td>
</tr>
<tr>
<td>2897</td>
<td>DHIC BOG Capitalized Interest, Current</td>
</tr>
<tr>
<td>2898</td>
<td>DHIC BOG Capitalized Interest, Noncurrent</td>
</tr>
<tr>
<td>2899</td>
<td>DHIC BOG Treasury Interest, Noncurrent</td>
</tr>
<tr>
<td>2905</td>
<td>Due To Internal (BFS Only)</td>
</tr>
<tr>
<td>2920</td>
<td>Due To Current Self-Funded, Current</td>
</tr>
<tr>
<td>2930</td>
<td>Due To Current Restricted Sponsor, Curr</td>
</tr>
<tr>
<td>2975</td>
<td>Due To Plant Fund, Noncurrent</td>
</tr>
<tr>
<td>2980</td>
<td>SP Nonexchange Activity</td>
</tr>
<tr>
<td>2981</td>
<td>Deferred Inflows-Other</td>
</tr>
<tr>
<td>2985</td>
<td>Deferred Inflows-Pension Experience G/L</td>
</tr>
<tr>
<td>2986</td>
<td>Deferred Inflows-Pension Investments</td>
</tr>
<tr>
<td>2987</td>
<td>Deferred Inflows-Pension Changes Assump</td>
</tr>
<tr>
<td>2988</td>
<td>Deferred Inflows-PensionProportionShare</td>
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</table>

### BEGINNING BALANCE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000</td>
<td>Fund Balance</td>
</tr>
</tbody>
</table>

The beginning fund balance for the current fiscal year, and also equals the ending fund balance of the prior fiscal year.

### REVENUE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>4073</td>
<td>STATE COP REVENUE</td>
</tr>
<tr>
<td>4100</td>
<td>GIFTS - CASH CAPITAL ASSET</td>
</tr>
<tr>
<td>4101</td>
<td>GIFTS - EQUIPMENT</td>
</tr>
<tr>
<td>4102</td>
<td>GIFTS - LIBRARY HOLDING</td>
</tr>
<tr>
<td>4103</td>
<td>GIFTS - COLLECTABLE OBJECTS</td>
</tr>
<tr>
<td>4104</td>
<td>GIFTS-NON-CASH</td>
</tr>
</tbody>
</table>

Gifts of non-cash items (gifts in kind) received by the University, through the CSU Foundation, not intended to result in, nor is the result of specific research, service or product for the benefit of the sponsor. For use by Athletics, Office of Sponsored Programs and Business & Financial Services only.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4105</td>
<td>GIFTS - PRIVATE/FOUNDATION</td>
</tr>
</tbody>
</table>

Gifts received by the University, through the CSU Foundation, not intended to result in, nor is the result of specific research, service or product for the benefit of the sponsor. For use by Athletics, Office of Sponsored Programs and Business & Financial Services only.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>4106</td>
<td>GIFTS - PRIVATE/FOUNDATION CONTRA</td>
</tr>
</tbody>
</table>

Return of funds from the 64 account (GIFT subfund) fund to the CSU Foundation. Reduction in value of a gift.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4200</td>
<td>CONTRACTS + GRANTS CAPITALIZED FEDERAL</td>
</tr>
<tr>
<td>4201</td>
<td>CONTRACTS + GRANTS CAPITALIZED LOCAL</td>
</tr>
<tr>
<td>4202</td>
<td>CONTRACTS + GRANTS CAPITALIZED PRIVATE</td>
</tr>
<tr>
<td>4203</td>
<td>CONTRACTS + GRANTS CAPITALIZED STATE</td>
</tr>
<tr>
<td>4204</td>
<td>CAPITALIZED GRANTS</td>
</tr>
<tr>
<td>4205</td>
<td>CONTRACTS + GRANTS FEDERAL</td>
</tr>
<tr>
<td>4206</td>
<td>CONTRACTS + GRANTS LOCAL</td>
</tr>
<tr>
<td>4207</td>
<td>CONTRACTS + GRANTS PRIVATE</td>
</tr>
<tr>
<td>4208</td>
<td>CONTRACTS + GRANTS STATE OF COLORADO</td>
</tr>
<tr>
<td>4209</td>
<td>CONTRACTS + GRANTS/CONTRACT AUDIT ADJUST</td>
</tr>
<tr>
<td>4211</td>
<td>TEACHER CANCELLED-FEDERAL</td>
</tr>
<tr>
<td>4212</td>
<td>CCHE APPROPRIATED REVENUE-FEDERAL</td>
</tr>
</tbody>
</table>

Federal government appropriations for Student Financial Assistance from the Colorado Commission on Higher Education (CCHE). For use by Business & Financial Services within the COSFA subfund only.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4213</td>
<td>CONTRACTS + GRANTS - FED SPON INSTRUCTION</td>
</tr>
</tbody>
</table>
4214 CONTRACTS + GRANTS - ST SPON INSTRUCTION
4215 GRANTS + CONTRACTS STATE SEVERANCE TAX
4216 GRANTS + CONTRACTS STATE FED FLOW THRU
4217 GRANTS + CONTRACTS PRIV ST OF CO FLOW TH
4218 GRANTS + CONTRACTS PRIVATE FED FLOW THRU
4219 GRANTS + CONTRACTS LOCAL FED FLOW THRU
4220 PELL REVENUE
4225 CONTRACTS + GRANTS STATE DEPT OF NAT RES
4226 CONTRACTS + GRANTS STATE DEPT OF PBLC SFTY
4233 FEDERAL SUBSIDY REVENUE BAB
        Subsidy amount is booked on a monthly basis from the 2010B Debt Service schedule. Federal subsidy is received for the Build America Bonds on a semi annual basis. For use by Business and Financial Services only.
4234 FEDERAL SUBSIDY REVENUE RZEDB
        Subsidy amount is booked on a monthly basis from the 2010C Debt Service schedule. Federal subsidy is received for the Recovery Zone Bonds on a semi annual basis. For use by Business and Financial Services only.
4299 53 Budget Revenue
4300 TUITION - UNDERGRADUATE- RESIDENT
        Tuition charges & tuition adjustments billed to full-time undergraduate students. For use by Enrollment Services and Business & Financial Services only.
4301 TUITION - GRADUATE - RESIDENT
        Tuition charges & tuition adjustments billed to full-time graduate students. For use by Enrollment Services and Business & Financial Services only.
4302 TUITION - UNDERGRADUATE - RESIDENT - EMPLOYEE
        Tuition charges & tuition adjustments billed to part-time graduate students. For use by Enrollment Services and Business & Financial Services only.
4303 TUITION - GRADUATE - RESIDENT - EMPLOYEE
        Tuition charges & tuition adjustments billed to part-time graduate students. For use by Enrollment Services and Business & Financial Services only.
4304 TUITION – UNDERGRADUATE – NON RESIDENT
4305 TUITION – GRADUATE – NON RESIDENT
4306 WESTERN UNDERGRAD EXCHANGE NR TUIT IN
4307 WICHE TUITION – GRADUATE
        Tuition charges & adjustments for the WICHE Undergraduate Education Program. For use by Enrollment Services and Business & Financial Services only.
4308 TUITION - UNDERGRAD - NON RESIDENT - EMPLOYEE
4309 TUITION - GRADUATE - NON RESIDENT - EMPLOYEE
        Tuition charges & tuition adjustments billed to University employees. For use by Enrollment Services and Business & Financial Services only.
4310 TUITION - PVM - RESIDENT
4311 TUITION - PVM - AT LARGE
4312 WICHE TUITION - PVM
        Tuition charges & tuition adjustments billed to Veterinary Medicine students enrolled in the Western Interstate Commission for Higher Education (WICHE) Student Exchange Program. For use by Enrollment Services and Business & Financial Services only.
4313 TUITION PVM - SPECIAL ADMITTANCE
4314 OTHER RI TUITION - RESIDENT - SPRING
4315 OTHER RI TUITION - RESIDENT - SUMMER EVEN YR
4316 OTHER RI TUITION - RESIDENT - SUMMER - ODD YR
4317 TUITION DISCOUNT - RESIDENT - GRADUATE
4318 TUITION DISCOUNT - RESIDENT - UNDERGRAD
4319 TUITION DISCOUNT - NONRESIDENT - GRADUA
4320 TUITION-DISCOUNTS-NONRESIDENT-UNDERGRAD
4321 TUITION-DCE-NONSEMESTER
        Tuition charges & tuition adjustments billed to students enrolled in Division of Continuing Education courses. For use by Enrollment Services, Division of Continuing Education and Business & Financial Services only.
4322 TUITION-DCE-FALL
4323 TUITION-DCE-SPRING
4324 TUITION-DCE-SUMMER 01
4325 TUITION-DCE-RENTAL ACCOUNTS
4326 TUITION-DCE-SUMMER 2 REVENUE
4327 TUITION-DCE-SUMMER X
4328 TUITION-DCE-CREDIT
4329 TUITION-DCE-SUMMER
4330 TUITION-DCE-DISCOUNTS
4331 TUITION-OFF CAMPUS-RESIDENT-FALL
4332 TUITION-OFF CAMPUS-RESIDENT-SPRING
4333 TUITION-OFF CAMPUS-RES-SUMMER EVEN YR
4334 TUITION-OFF CAMPUS-RESIDENT-SUMMR ODD YR
4335 TUITION-OFF CAMPUS-NONRESIDENT-FALL
4336 TUITION-OFF CAMPUS-NON RESIDENT-SPRING
4337 TUITION-OFF CAMPUS-NONRES-SUMMER EVEN YR
4338 TUITION-OFF CAMPUS-NONRES-SUMMER ODD YR
        Off Campus tuition charges & adjustments. For use by Enrollment Services and Business & Financial Services only.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
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<td>TUITION - RESIDENT - BUDGET</td>
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<td>4340</td>
<td>TUITION - NON RESIDENT - BUDGET</td>
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<tr>
<td>4341</td>
<td>WICHE TUITION-NON RESIDENT-BUDGET</td>
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<td>4342</td>
<td>TUITION-NON RESIDENT-AT LARGE-BUDGET</td>
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<td>TUITION - COF - BUDGET</td>
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<td>DIFFERENTIAL TUITION BUDGET</td>
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<td>4349</td>
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<td>4350</td>
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<td>APPROPRIATIONS-STATE FINANCIAL AID</td>
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<td>4369</td>
<td>DCE RENTAL FEES - INTERNAL REDISTRIBUTION</td>
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<td>4370</td>
<td>OTHER REVENUE - OPERATING</td>
</tr>
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<td>4371</td>
<td>APPROPRIATIONS - FEDERAL</td>
</tr>
</tbody>
</table>

**Mandatory fee charged to students; $10 per credit hour fee to support the construction and maintenance of campus buildings.**

**The student activity fee is an approved fee that is charged to the students account in Banner and feeds to KFS through this object code.**

**Budget of mandatory fees charged to students and directly related to specific instructional programs. Such fees are designed to cover specific supplies, services, facilities rental, equipment replacement and/or maintenance and other costs not covered by general tuition. For use by Enrollment Services and Business & Financial Services in the 25 account (COURSE subfund) only.**

**Mandatory summer session fees charged to students and directly related to specific instructional programs. Such fees are designed to cover specific supplies, services, facilities rental, equipment replacement and/or maintenance and other costs not covered by general tuition. For use by Enrollment Services and Business & Financial Services in the 25 account (COURSE subfund) only.**

**Mandatory fall session fees charged to students and directly related to specific instructional programs. Such fees are designed to cover specific supplies, services, facilities rental, equipment replacement and/or maintenance and other costs not covered by general tuition. For use by Enrollment Services and Business & Financial Services in the 25 account (COURSE subfund) only.**

**Mandatory spring fees charged to students and directly related to specific instructional programs. Such fees are designed to cover specific supplies, services, facilities rental, equipment replacement and/or maintenance and other costs not covered by general tuition. For use by Enrollment Services and Business & Financial Services in the 25 account (COURSE subfund) only.**

**Budget for fees charged to students to provide general access to state-of-the-art instructional technology. For use by Enrollment Services and Business & Financial Services in the 259 account (COURSE subfund) only.**

**Summer session fees charged to students to provide general access to state-of-the-art instructional technology. For use by Enrollment Services and Business & Financial Services in the 259 account (COURSE subfund) only.**

**Fall session fees charged to students to provide general access to state-of-the-art instructional technology. For use by Enrollment Services and Business & Financial Services in the 259 account (COURSE subfund) only.**

**Spring session fees charged to students to provide general access to state-of-the-art instructional technology. For use by Enrollment Services and Business & Financial Services in the 259 account (COURSE subfund) only.**

**Division of Continuing Education internal redistribution of rental revenue.**

**Federal government support of specific activities and programs. (Does not include sponsored research) For use by Business & Financial Services, Experiment Station, Extension Service and Colorado State Forest Service only.**
4373 APPROPRIATIONS - STATE
State of Colorado general fund support provided through the Long Appropriations Bill. (Does not include sponsored research) For use by Business & Financial Services only.

4374 BUDGETED TRANSFERS IN
4375 BUDGETED TRANSFERS EX
4376 SERVICE REVENUE DOHE
State of Colorado support provided through the Fee for Service contract.

4377 GENERAL MERCHANDISE SALE - AUXILIARY
Revenues generated from the sale of goods incidentally created by research, instruction, public service or other instructional & laboratory experiences for students.

4378 GENERAL SALES OF SERVICE
Revenues generated from the sale of services incidental to the purpose of research, instruction, public service or other instructional and laboratory experiences for students.

4379 ROYALTY INCOME
Revenue derived from royalty income; a payment received for the use of a right that the University owns. (i.e. for the use of an intangible asset)

4380 OTHER SALES+SERVICES-AUXILIARY/SELF-FUND
All sales and services revenues not specifically categorized within other revenue object codes.

4381 GENERAL MERCHANDISE SALE-ED ACTIVITIES
4382 GENERAL SALES OF SERVICE-AUXILIARY
4383 AUXILIARY RENTALS
4384 SALES OF SUPRILUS EQUIPMENT REVENUE
4385 AUXILIARY FOOD SALES
Revenue generated from the sale of food by auxiliary units (student housing, student health, student recreation center, student center, etc.). For use in the ATHLET, AUX & CONFER subfunds only.

4386 CSU BOOKSTORE SALES
Revenue generated by CSU bookstore sales. For use in AUX subfunds only.

4387 CONFERENCE REVENUE
Revenue derived from conference activities managed by the Office of Conference Services.

4388 OTHER AUXILIARY REVENUE
Revenues generated from auxiliary activities not defined in other auxiliary revenue object codes. For use in ATHLET, AUX & CONFER sub funds only.

4389 OTHER SALES+SERVICES-AUXILIARY
For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).

4391 CSU FOUNDATION GIFT REVENUE TRANSFER
Transfer of residual gift revenue to the CSU Foundation. This reduces revenue previously recorded as sales and service that represent a gift revenue component.

4392 SALES OF SERVICE - EDUCATIONAL ACTIVITIES
For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).

4394 VENDING MACHINE COMMISSION
Revenues (commissions) received from the sale of products from vending machines.

4395 SALES TAX COMMISSION
Collection of state and local sales taxes as the result of a taxable retail sale.

4396 PARI-MUTUEL TAX
Proceeds from the Colorado Gaming Association pari-mutuel betting tax designated to support the Professional Veterinary Medicine program. For use by the College of Veterinary Medicine within the PVMFED subfund only.

4397 DUES REVENUE
Dues or membership fees charged to members of student clubs and organizations. Primarily for use with 23xxxxxx accounts.

4398 RETURNED CHECKS
Charges assessed individuals, as provided by state law, when personal checks presented to the university are not honored by the bank because of insufficient funds, stopped payment, nonexistent account or other reason for which the person is responsible.

4399 LATE PAYMENT CHARGES
4400 INTEREST ON LOANS
4401 OTHER SALES + SERVICES - ED ACTIVITIES
For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).

4402 OTHER FEES REVENUE
4403 INTEREST ON CDS + SAVINGS BONDS
Amounts received or accrued from investment in certificates of deposit, savings accounts, Treasury bills etc.

4404 BANK INTEREST
Interest earnings from University bank accounts. For use by Banking Services of Business & Financial Services only.

4405 TREASURY INTEREST
Departmental distribution of interest earnings from University funds deposited with the StateTreasury. For use by Banking Services of Business & Financial Services only.
4406 BOND INTEREST ALLOCATION
Treasury interest earnings that are manually allocated. For use by Business and Financial Services only.

4407 TREASURY INTEREST ADJUSTMENTS
To be used for adjusting entries for transactions previously posted to 4405 or 4406.

4408 INTEREST-OTHER
Other non-bank interest income earned

4409 DIVIDEND REVENUE
Amounts received from stock investments.

4410 INTEREST ON INVESTMENTS

4411 CAPITALIZED INTEREST EARNED
For use by Business and Financial Services only.

4412 TRUSTEE EARNINGS - INTEREST

4413 INTEREST REBATE

4414 RENTAL REVENUE
Amounts charged for rental of university properties.

4415 DAMAGE AWARD REVENUE-COURT ORDER

4416 DAMAGE AWARD REVENUE-INSURANCE RECOVERY

4417 DAMAGE AWARD REVENUE-OTHER

4418 OTHER REVENUE-NONOPERATING

4419 CAPITAL DONATIONS

4420 DESIGNATED AGENCY SCHOLARSHIPS
Revenue received from private agencies, foundations, service clubs and individuals for scholarships designated by the sponsor for a specific student. For use within the 99 account (AGENCY subfund) only.

4421 CSU GLOBAL REVENUE

4422 BOG REVENUE

4423 WICHE NONOPERATING REVENUE

4425 FEDERAL DIRECT LOAN REVENUE

4426 UNREALIZED GAIN/LOSS

4427 EQUIPMENT REBATE - NONOPERATING
Used to record rebates related to equipment.

4430 TUITION/FEE DOUBTFUL ACCOUNTS CONTRA

4431 5+ED ACTIVITY DOUBTFUL ACCOUNTS CONTRA

4432 5+ - AUXILIARY DOUBTFUL ACCOUNTS CONTRA

4433 OTHER OPERATING DOUBTFUL ACCOUNTS CONTRA

4434 CONTRACT+GRANT DOUBTFUL ACCOUNTS CONTRA

4436 SCHOLARSHIP ALLOWANCES - NONEXEMPT EG
To track nonexempt Education and General Scholarship Allowances to interface with CORE.

4437 SCHOLARSHIP ALLOWANCES - EXEMPT NONEG
To track exempt Non Education and General Scholarship Allowances to interface with CORE.

4438 SCHOLARSHIP ALLOWANCES-NONEXEMPT AUX
To track nonexempt Auxiliaries Scholarship Allowances to interface with CORE.

4439 SCHOLARSHIP ALLOWANCES-EXEMPT AUX
To track exempt Auxiliaries Scholarship Allowances to interface with CORE.

4451 TICKET SALES
To record external ticket sales for sporting events by the athletic department (i.e. football games, basketball games, volleyball games, etc.)

4452 PARKING REVENUE
To record external parking revenue for sporting events by the athletic department (i.e. football, basketball, volleyball, etc.)

4453 3RD PARTY MEDIA RIGHTS/SPONSOR VENDOR

4454 GUARANTEES

4455 TICKET TRANSACTION FEES
To record external ticket transaction fees for sporting events by the athletic department.

4456 OTHER SPORTS + AUCTION REVENUE

4457 BUSINESS CAPACITY ADDITIONS

4525 APPROPRIATIONS - STATE SEVERANCE TAX

4526 APPROPRIATION-STATE DEPT OF LOCAL AFFAIR

4527 APPROPRIATIONS-STATE GOVERNOR

4529 APPROPRIATIONS-DEPARTMENT OF REVENUE

4553 CONTRIBUTION FROM CSU FRINGE
Contributions received from CSU's Fringe Pool. For use by Business and Financial Services and Payroll only.

4554 CONTRIBUTIONS FROM EMPLOYEES
Contributions received from employees. For use by Business and Financial Services and Payroll only.

4555 OTHER OPERATING INCOME CONTRA
For BFS and Payroll use only.

4556 AUXILIARY INCOME CONTRA
For BFS and Payroll use only.

4557 OTHER NONOPERATING INCOME CONTRA
Used at month end to offset object codes 4553 and 4554, bringing their net effect on CSU's financial statements to zero. For use by Business and Financial Services and Payroll only.
4600 EXTRAORDINARY GAINS
To record extraordinary gains/losses outside the realm of normal activity. This is used for financial statement purposes. Monitored by Business and Financial Services.

4650 UNUSUAL ITEMS
To record unusual activity outside the realm of normal activity. This is used for financial statement purposes. Monitored by Business and Financial Services.

4700 INTRA/INTER STATE REVENUE - AUXILIARY/OTH
Revenue within a fund received from other state agencies. For use in self-funded accounts (RECHAR, GENOP, AUX, and ENTERP subfunds).

4701 INTRA/INTER STATE REV-SALE+SVC OF ED ACT
Revenue within a fund received from other state agencies. For use for educational activity.

4702 RECHARGE REVENUE FROM GENERAL OPERATIONS
Revenue recorded in the 21 account (RECHAR subfund), where the source of the revenue is a 22 account (GENOP subfund). Other side of entry must be object code 6690.

4800 INTERDEPARTMENT CREDITS
Revenue derived from the sale of goods or services between University departments, typically billed via Internal Order (IO) or Internal Billing (IB).

4801 INTERDEPARTMENT RENTALS
4802 INTERDEPARTMENT CONFERENCE REVENUE
4803 INTERDEPARTMENT FOOD SALES
4804 INTERDEPARTMENT SUPPLIES
4805 INTERDEPARTMENT SERVICES
4806 INTRADEPARTMENT SUPPLIES
4807 INTRADEPARTMENT SERVICES
4808 INTERDEPARTMENT TICKET SALES
To record internal ticket sales for sporting events by the athletic department (i.e. football games, basketball games, volleyball games, etc.)

4809 INTERDEPARTMENT PARKING REVENUE
To record internal parking revenue for sporting events by the athletic department (i.e. football, basketball, volleyball, etc.)

4810 INTERDEPARTMENT TICKET TRANSACTION FEES
To record internal ticket transaction fees for sporting events by the athletic department.

4812 INTEREST REVENUE - INTERDEPARTMENT LOAN
To record interest revenue on loans between departments. BFS use only.

4900 INTERAUXILIARY CREDITS
Revenue derived from the sale of goods or services between Auxiliary Units of the University. For use in 26xxxx accounts only.

4811 INTERDEPARTMENT HUGHES SUITES/ATH DVLPMT
4877 EFFORT ALLOCATION REVENUE
For use by CEMML only for fringe 2.

4901 INTERAUXILIARY RENTALS
4902 INTERAUXILIARY CONFERENCE REVENUE
4903 INTERAUXILIARY FOOD SALES
4904 INTERAUXILIARY SUPPLIES
4905 INTERAUXILIARY SERVICES

EXPENSES
5xxx SALARY object codes
All 5xxx-salary object codes are for use by Human Resource Services-Payroll only. See the Human Resource Services Manual for additional information on Payroll/Personnel issues.

5000 BUDGET FACULTY SALARY
Budget pool for faculty salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5008 BUDGET FACULTY TBA
5009 BUDGET FACULTY FRINGE
5011 FACULTY SALARY
Faculty salary expense. For use by Human Resource Services-Payroll only.

5012 FACULTY FRINGE
Fringe benefit costs for faculty. For use by Human Resource Services-Payroll only.

5051 FACULTY SALARY SUPPLEMENTAL PAY
Faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5052 FACULTY FRINGE SUPPLEMENTAL PAY
Faculty fringe benefit costs for supplemental pay. For use by Human Resource Services-Payroll only.

5100 BUDGET ADMIN PROFESSIONAL SALARY
Budget pool for administrative professional salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5108 BUDGET ADMIN PROFESSIONAL TBA
5109 BUDGET ADMIN PROFESSIONAL FRINGE
5111 ADMIN PROFESSIONAL SALARY
Administrative professional salary expense. For use by Human Resource Services-Payroll only.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>5112</td>
<td>ADMIN PROFESSIONAL FRINGE</td>
<td>Fringe benefit costs for administrative professional employees. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5113</td>
<td>ADMIN PROFESSIONAL OVERTIME</td>
<td>To track overtime for Administrative Professionals. For use by Payroll and BFS only.</td>
</tr>
<tr>
<td>5114</td>
<td>ADMIN PROFESSIONAL OT FRINGE</td>
<td>To record fringe related to overtime for Administrative Professionals. For use by Payroll and BFS only.</td>
</tr>
<tr>
<td>5151</td>
<td>ADMIN PRO SALARY - SUPPLEMENTAL PAY</td>
<td>Administrative professional salary expense for supplemental pay. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5181</td>
<td>ADMIN PRO FRINGE - SUPPLEMENTAL PAY</td>
<td>Administrative professional fringe benefit costs for supplemental pay. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5200</td>
<td>BUDGET FEDERAL FACULTY SALARY</td>
<td>Budget pool for federal faculty salary. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
<tr>
<td>5208</td>
<td>BUDGET FEDERAL FACULTY TBA</td>
<td></td>
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<tr>
<td>5209</td>
<td>BUDGET FEDERAL FACULTY FRINGE</td>
<td></td>
</tr>
<tr>
<td>5211</td>
<td>FEDERAL FACULTY SALARY</td>
<td>Federal faculty salary expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5212</td>
<td>FEDERAL FACULTY BENEFITS PAY</td>
<td>Benefits pay for federal faculty. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5250</td>
<td>BUDGET FEDERAL ADMIN PROFESSIONIANL SALARY</td>
<td>Budget pool for federal administrative professional salary. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
<tr>
<td>5251</td>
<td>FEDERAL ADMIN PRO SALARY SUPPLEMENTAL PAY</td>
<td>Federal administrative professional salary expense for supplemental pay. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5300</td>
<td>BUDGET GRAD RESEARCH ASSISTANT SALARY</td>
<td>Budget pool for graduate research assistant salary. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
<tr>
<td>5309</td>
<td>BUDGET GRAD RESEARCH ASSISTANT FRINGE</td>
<td>Graduate research assistant salary expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5310</td>
<td>GRAD RESEARCH ASSISTANT SALARY</td>
<td>Graduate research assistant salary expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5311</td>
<td>GRAD RESEARCH ASSISTANT FRINGE</td>
<td>Graduate research assistant fringe expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5312</td>
<td>GRAD RESEARCH ASSISTANT FRINGE</td>
<td>Graduate research assistant fringe expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5313</td>
<td>GRA SALARY-SUPPLEMENTAL PAY</td>
<td>Graduate research assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5314</td>
<td>GRA FRINGE - SUPPLEMENTAL PAY</td>
<td>Graduate research assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5320</td>
<td>BUDGET GRAD SUPPORT ASSISTANT SALARY</td>
<td>Budget pool for graduate support assistant salary. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
<tr>
<td>5329</td>
<td>BUDGET GRAD SUPPORT ASSISTANT FRINGE</td>
<td>Graduate support assistant salary expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5332</td>
<td>GRAD SUPPORT ASSISTANT FRINGE</td>
<td>Graduate support assistant fringe expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5333</td>
<td>GSA SALARY-SUPPLEMENTAL PAY</td>
<td>Graduate support assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.</td>
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</table>
GSA FRINGE-SUPPLEMENTAL PAY
Graduate support assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

BUDGET GRAD TEACHING ASSISTANT SALARY
Budget pool for graduate teaching assistant salary. Budget transactions only. Expense should not be recorded in this object code.

BUDGET GRAD TEACHING ASSISTANT FRINGE

GRAD TEACHING ASSISTANT SALARY
Graduate teaching assistant salary expense. For use by Human Resource Services-Payroll only.

GRAD TEACHING ASSISTANT FRINGE
Graduate teaching assistant fringe expense. For use by Human Resource Services-Payroll only.

GTA SALARY-SUPPLEMENTAL PAY
Graduate teaching assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

GTA FRINGE-SUPPLEMENTAL PAY
Graduate teaching assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

BUDGET GRAD VET RESIDENT SALARY
Budget pool for graduate teaching veterinary resident. Budget transactions only. Expense should not be recorded in this object code.

BUDGET GRAD VET RESIDENT FRINGE

GRAD VET RESIDENT SALARY
Graduate veterinary resident 3 year program salary expense. For use by Human Resource Services-Payroll only.

GRAD VET RESIDENT FRINGE
Fringe benefits for graduate veterinary resident 3 year program. For use by Human Resource Services-Payroll only.

BUDGET STATE CLASSIFIED SALARY
Budget pool for state classified salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

BUDGET STATE CLASSIFIED TBA

BUDGET STATE CLASSIFIED FRINGE

STATE CLASSIFIED SALARY
State classified salary expense. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED FRINGE
Fringe benefit costs for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED - NON BASE BUILD SALARY

STATE CLASSIFIED - NON BASE BUILD FRINGE
State Classified salary and fringe expense for the Colorado Peak Performance Program – non-base building awards. For use by Human Resource Services–Payroll only.

STATE CLASSIFIED SALARY - HOURLY ACCRUALS

STATE CLASSIFIED FRINGE - HOURLY ACCRUALS
Payroll accrual of state classified salary and fringe for the hourly pay cycle that crosses fiscal years.

STATE CLASSIFIED SALARY - OVERTIME
Overtime pay for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED FRINGE - OVERTIME
Fringe benefit costs on overtime pay for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED SALARY - SHIFT DIFFERENTI
Shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED FRINGE - SHIFT DIFFERENTI
Fringe benefit costs on shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED SALARY - MISCELLANEOUS
Miscellaneous salary expenses for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED FRINGE - MISCELLANEOUS
Fringe benefits costs on miscellaneous salary expenses for state classified employees. For use by Human Resource Services-Payroll only.

STATE CLASSIFIED HOURLY - NON BASE BUILD SALARY

STATE CLASSIFIED HOURLY - NON BASE BUILD FRINGE
State Classified Hourly salary and fringe expense for the Colorado Peak Performance Program – non-base building awards. For use by Human Resource Services–Payroll only.

STATE CLASSIFIED SALARY - SUPPLEMENTAL PAY
State classified salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
5452 STATE CLASSIFIED FRINGE - SUPPLEMENTAL PAY
State classified fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5500 BUDGET 1ST YEAR TEMP FACULTY SALARY
Budget pool for 1st year temporary faculty salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5501 1ST YEAR TEMP FACULTY SALARY
1st year temporary faculty salary expense.
For use by Human Resource Services-Payroll only.

5502 1ST YEAR TEMP FACULTY FRINGE
Fringe benefit costs for 1st year temporary faculty. For use by Human Resource Services-Payroll only.

5508 BUDGET 1ST YEAR TEMP FACULTY TBA
5509 BUDGET 1ST YEAR TEMP FACULTY FRINGE
5533 1ST YEAR TEMP FACULTY SALARY - SUPPLEMENTAL PAY
1st year temporary faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5534 1ST YEAR TEMP FACULTY FRINGE - SUPPLEMENTAL PAY
1st year temporary faculty fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5540 BUDGET 1ST YEAR TEMP ADMIN PRO SALARY
Budget pool for 1st year temporary administrative professional salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5541 1ST YEAR TEMP ADMIN PROFESSIONAL SALARY
1st year temporary administrative professional salary expense.
For use by Human Resource Services-Payroll only.

5542 1ST YEAR TEMP ADMIN PROFESSIONAL FRINGE
Fringe benefit costs for 1st year temporary administrative professional. For use by Human Resource Services-Payroll only.

5548 BUDGET 1ST YEAR TEMP ADMIN PRO TBA
5549 BUDGET 1ST YEAR TEMP ADMIN PRO FRINGE
5550 BUDGET 1ST YEAR POST DOC FELLOW SALARY
Budget pool for 1st year temporary support staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5551 1ST YEAR POST DOCTORAL FELLOW SALARY
1st year temporary support staff salary expense for post doctoral fellows. For use by Human Resource Services-Payroll only.

5552 1ST YEAR POST DOC FELLOW FRINGE
Fringe benefit costs for 1st year temporary support staff - post doctoral fellows. For use by Human Resource Services-Payroll only.

5558 BUDGET 1ST YEAR POST DOC FELLOW TBA
5559 BUDGET 1ST YEAR POST DOC FELLOW FRINGE
5560 BUDGET TEMP SUPPORT STAFF SALARY
Budget pool for temporary support staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5561 TEMP SUPPORT STAFF SALARY STUDENT HOURLY
State hourly staff salary expense. For use by Human Resource Services-Payroll only.

5562 TEMP SUPPORT STAFF FRINGE STUDENT HOURLY
Fringe benefit costs for state hourly staff. For use by Human Resource Services-Payroll only.

5569 BUDGET TEMP SUPPORT STAFF FRINGE
5580 BUDGET TEMP SUPPORT NON STUDENT HOURLY
To record budget for a non student hourly. For use by Payroll and BFS only.

5581 NON-STUDENT HOURLY SALARY
Temporary hourly salary expense. For use by Human Resource Services-Payroll only.

5582 NON-STUDENT HOURLY FRINGE
Fringe benefit costs for temporary hourly staff. For use by Human Resource Services-Payroll only.

5583 NON-STUDENT HOURLY OVERTIME
To record non-student hourly overtime. For use by Payroll and BFS only.

5584 NON-STUDENT HOURLY OVERTIME FRINGE
To record fringe related to non-student hourly overtime. For use by Payroll and BFS only.

5585 NON-STUDENT HOURLY SALARY-ACCUALS
5586 NON-STUDENT HOURLY FRINGE-ACCUALS
Payroll accrual of temporary hourly salary and fringe for the hourly pay cycle that crosses fiscal years.

5600 BUDGET STUDENT HOURLY SALARY
Budget pool for student hourly staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5609 BUDGET STUDENT HOURLY FRINGE
5611 STUDENT HOURLY SALARY
Student hourly salary expense.
For use by Human Resource Services-Payroll only.

5612 STUDENT HOURLY FRINGE
Fringe benefit costs for student hourly staff. For use by Human Resource Services-Payroll only.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>5613</td>
<td>STUDENT HOURLY SALARY OVERTIME</td>
<td>To record student hourly salary overtime. For use by Payroll and BFS only.</td>
</tr>
<tr>
<td>5614</td>
<td>STUDENT HOURLY SALARY OVERTIME FRINGE</td>
<td>To record student hourly salary overtime fringe. For use by Payroll and BFS only.</td>
</tr>
<tr>
<td>5615</td>
<td>STUDENT SALARY HOURLY - ACCRUALS</td>
<td>Payroll accrual of student hourly salary and fringe for the hourly pay cycle that crosses fiscal years.</td>
</tr>
<tr>
<td>5616</td>
<td>STUDENT FRINGE HOURLY - ACCRUALS</td>
<td></td>
</tr>
<tr>
<td>5621</td>
<td>FIREFIGHTER OVERTIME SALARY</td>
<td>Overtime salary costs for Firefighters. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5622</td>
<td>FIREFIGHTER OVERTIME FRINGE</td>
<td>Overtime fringe costs for Firefighters. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5650</td>
<td>BUDGET WORKSTUDY SALARY</td>
<td>Budget pool for workstudy salary expense. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
<tr>
<td>5651</td>
<td>WORKSTUDY SALARY</td>
<td>Workstudy salary expense. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5659</td>
<td>WORKSTUDY FRINGE</td>
<td></td>
</tr>
<tr>
<td>5700</td>
<td>BUDGET MISCELLANEOUS SALARY</td>
<td>Budget pool for miscellaneous salary expense not otherwise classified in object codes 5000-5699. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
<tr>
<td>5701</td>
<td>FACULTY ANNUAL LEAVE TERMINATION</td>
<td>Payment made to faculty for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5703</td>
<td>ADMIN PRO ANNUAL LEAVE TERMINATION</td>
<td>Payment made to administrative professional staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5704</td>
<td>STATE CLASSIFIED ANNL LEAVE TERMINATION</td>
<td>Payment made to state classified staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5705</td>
<td>AWARD EXPENSE (VIA PAYROLL)</td>
<td>Payments made via Payroll to University staff for awards. For use by Human Resource Services-Payroll only. Awards to staff or students paid by a Disbursement voucher (DV) should be charged to object code 6659 or 6660.</td>
</tr>
<tr>
<td>5706</td>
<td>CLOTHING/UNIFORM ALLOWANCE</td>
<td>Payments made to University staff for clothing &amp; uniforms. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5709</td>
<td>FACULTY/NONCLASSIFIED STD ALLOWANCE</td>
<td>Payments made to faculty for benefits pay. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5710</td>
<td>HOUSING</td>
<td>Payments made to University staff for housing. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5711</td>
<td>INDIRECT TIPS</td>
<td>Payments made to University staff for indirect tips. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5712</td>
<td>COMMISSIONS</td>
<td></td>
</tr>
<tr>
<td>5713</td>
<td>DUTY PAY</td>
<td></td>
</tr>
<tr>
<td>5714</td>
<td>MISCELLANEOUS PAY</td>
<td>Payments made to University staff for miscellaneous payroll expenses not otherwise classified in another code. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5715</td>
<td>MOVING TAXABLE</td>
<td>Payments made to University staff for taxable moving expenses. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5716</td>
<td>MOVING NON TAXABLE</td>
<td>Payments made to University staff for non-taxable moving expenses. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5718</td>
<td>FELLOWSHIP GRANT TRAINEE</td>
<td>Payments made to Fellowship Grant Trainees. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5719</td>
<td>BUDGET MISCELLANEOUS FRINGE</td>
<td></td>
</tr>
<tr>
<td>5721</td>
<td>STATE CLASSIFIED SICK LEAVE TERMINATION</td>
<td>Payments made to state classified staff for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5722</td>
<td>FACULTY SICK LEAVE TERMINATION</td>
<td>Payments made to faculty for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5723</td>
<td>ADMIN PRO SICK LEAVE TERMINATION</td>
<td>Payments made to administrative professional staff for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.</td>
</tr>
<tr>
<td>5734</td>
<td>FACULTY TRANSITION RETIRED BENEFIT</td>
<td>Payments made to faculty for transitional PERA added pay. For use by Human Resource Services-Payroll only.</td>
</tr>
</tbody>
</table>
5736 GRADUATE STUDENT MEDICAL SUBSIDY
For use by Human Resource Services-Payroll only.

5737 STUDENT AWARD EXPENSE
For use by Human Resource Services-Payroll only.

5738 SPECIAL AWARD EXPENSE
For use by Human Resource Services-Payroll only.

5741 PERA QUALIFIED REPLCMNT BNFRM PRGRM PYMT
Payments made to University staff under the PERA Qualified Replacement Benefit Program.

5752 COOPERATIVE EXTENSION OTHER FRINGE

5753 COOPERATIVE EXTENSION LIFE INSURANCE

5754 COOPERATIVE EXTENSION HEALTH INSURANCE

5756 COOPERATIVE EXTENSION WORKER'S COMP
Personnel costs and reimbursements for Cooperative Extension Service employees who are eligible for federal government benefits. Expenses recorded in this object code ARE NOT recorded in the HRMS/Payroll System. For use by Human Resource Services-Payroll or Cooperative Extension Service only.

5761 WORKERS COMPENSATION SALARY REIMBRSMNTS
Workers compensation salary reimbursements. Balances recorded in this object code ARE NOT recorded in the HRMS/Payroll System. For use by Human Resource Services-Payroll only.

5762 GRA TUITION REMISSION
Tuition paid for qualified graduate research assistants using sponsored program or University department funds as part of their GRA compensation. This includes payment of both RI base and differential tuition. Payments are remitted to the student via a credit to their student account, using the Sponsor Portal and/or the Department Payment to Student Account (DPSA) form. Payment amounts cannot exceed actual charges. This is a non-taxable employee benefit to the student, and is reported on the student's Form 1098-T as a reduction to qualified tuition charges reported in Box 2.

5763 GTA TUITION REMISSION - RESIDENT
Tuition paid for qualified resident graduate teaching assistants using sponsored program or University department funds. This includes payments of both RI base and differential tuition. Payments are remitted to the student via a credit to their student account, using the Sponsor Portal and/or the Department Payment to Student Account (DPSA) form. Payment amounts cannot exceed actual charges. This is a non-taxable employee benefit to the student, and is reported on the student’s Form 1098-T as a reduction to qualified tuition charges reported in Box 2.

5764 GTA TUITION REMISSION - NONRESIDENT
Tuition paid for qualified nonresident graduate teaching assistants using sponsored program or University department funds. This includes payments of both RI base and differential tuition. Payments are remitted to the student via a credit to their student account, using the Sponsor Portal and/or the Department Payment to Student Account (DPSA) form. Payment amounts cannot exceed actual charges. This is a non-taxable employee benefit to the student, and is reported on the student’s Form 1098-T as a reduction to qualified tuition charges reported in Box 2.

5765 GSA TUITION REMISSION - RESIDENT
Tuition paid for qualified resident graduate support assistants using sponsored program or University department funds. This includes payments of both RI base and differential tuition. Payments are remitted to the student via a credit to their student account, using the Sponsor Portal and/or the Department Payment to Student Account (DPSA) form. Payment amounts cannot exceed actual charges. This is a non-taxable employee benefit to the student, and is reported on the student’s Form 1098-T as a reduction to qualified tuition charges reported in Box 2.

5766 GSA TUITION REMISSION - NONRESIDENT
Tuition paid for qualified nonresident graduate support assistants using sponsored program or University department funds. This includes payments of both RI base and differential tuition. Payments are remitted to the student via a credit to their student account, using the Sponsor Portal and/or the Department Payment to Student Account (DPSA) form. Payment amounts cannot exceed actual charges. This is a non-taxable employee benefit to the student, and is reported on the student’s Form 1098-T as a reduction to qualified tuition charges reported in Box 2.

5767 GA FEE REMISSION
Fees paid on behalf of graduate assistants using University department funds (not allowed on 53xxxx accounts). This includes payments of General Fees, University Technology Fees, University Facilities Fees, College Technology Fees, Alternative Transportation Fees, Course/Program fees, International SEVIS fees and DCE Fees. Where payment of fees is allowed for graduate assistants, payments are considered a non-taxable employee benefit to the student, and are reported on the Form 1098-T as a reduction to the qualified tuition charges reported in Box 2.

5768 OTHER EMP TUITION REMISSION - NON-GA
Tuition paid for non-graduate assistant employees using sponsored program or University department funds. This includes payments of RI base, RI differential and DCE tuition, for Postdoctoral Fellow, FGT Postdoctoral, Veterinary Intern and Clinical Science Intern. This does not include Student Hourly or Work-Study employees, which should use object code 6668. If the combined total of tuition/fee remissions plus any study privilege for qualified employees exceeds $5,250, the amounts will be reported to Payroll for inclusion on the employee’s W-2 tax form.
5769 OTHER EMP FEE REMISSION
Fees paid on behalf of non-graduate assistant employees using University department funds. This includes payments of General Fees, University Technology Fees, University Facilities Fees, College Technology Fees, Alternative Transportation Fees, Course/Program fees, International SEVIS fees and DCE Fees, Postdoctoral, Veterinary Intern and Clinical Science Intern. This does not include Student Hourly or Work Study employees, which should use object code 6668. If the combined total of tuition/fee remissions plus any study privilege for qualified employees exceeds $5,250, the amounts will be reported to Payroll for inclusion in the employee’s W-2 tax form.

5790 SHORT-TERM DISABILITY PAY
Account for the monies paid to faculty and administrative professionals from the self-funded short term disability fund for salary replacements. For use by Human Resource Services-Payroll only.

5799 SALARY REIMBURSEMENTS
Jury duty and other salary reimbursements. For use by Human Resource Services-Payroll only.

5800 FRINGE BENEFITS
5802 CONTINUING EDUCATION STUDY PRIVILEGE
5803 PERA FACULTY RETIREMENT HEALTH CARE PREM
5804 MEDICARE FACULTY RETIRE HEALTH CARE PREM
5805 SURVIVOR RETIREMENT HEALTH CARE PREMIUM
5806 OPTIONAL RETIREMENT PLAN
5807 FACULTY/NONCLASSIFIED LTD ALLOWANCE
5808 OPTNL RETIRE PLAN-RETIRE HEALTHCARE PREM
5810 FRINGE REIMBURSE-BUSINESS-FINANCIAL SERV
5811 FRINGE POOL CONTRA
5812 PERA AMORIZATION EQUALIZATION ADJUST
5813 PERA RETIRED WORKERS MATCH
Costs of providing fringe benefits to University employees. For use by Human Resource Services-Payroll or Business and Financial Services within the 24 accounts (POOLED subfund) only. Balances recorded in this object code ARE NOT recorded in the HRMS/Payroll System.

5901-5919 COMPENSATED ABSENCES
Estimated cost of accrued annual and sick leave that will be paid to vested University employees upon termination. Expenses are recorded by NACUBO classifications. For use by Business & Financial Services only. Expenses recorded in this object code ARE NOT recorded in the HRMS/Payroll System.

5901 COMPENSATED ABSENCE/ANNUAL LEAVE-IN
5902 COMPENSATED ABSENCE/ANNUAL LEAVE-RS
5903 COMPENSATED ABSENCE/ANNUAL LEAVE-PS
5904 COMPENSATED ABSENCE/ANNUAL LEAVE-AS
5905 COMPENSATED ABSENCE/ANNUAL LEAVE-SS
5906 COMPENSATED ABSENCE/ANNUAL LEAVE-IS
5907 COMPENSATED ABSENCE/ANNUAL LEAVE-OP
5908 COMPENSATED ABSENCE/ANNUAL LEAVE-SF
5909 COMPENSATED ABSENCE/ANNUAL LEAVE-AE
5911 COMPENSATED ABSENCE/SICK LEAVE-IN
5912 COMPENSATED ABSENCE/SICK LEAVE-RS
5913 COMPENSATED ABSENCE/SICK LEAVE-PS
5914 COMPENSATED ABSENCE/SICK LEAVE-AS
5915 COMPENSATED ABSENCE/SICK LEAVE-SS
5916 COMPENSATED ABSENCE/SICK LEAVE-IS
5917 COMPENSATED ABSENCE/SICK LEAVE-OP
5918 COMPENSATED ABSENCE/SICK LEAVE-SF
5919 COMPENSATED ABSENCE/SICK LEAVE-AE
5990 NON-RESIDENT WORK STUDY CONTRIBUTION
For use by Human Resource Services-Payroll, Financial Aid or Business & Financial Services only.

5991 STATE-NEED WORK STUDY
For use by Human Resource Services-Payroll only.

6000-6142 Travel
6000 BUDGET TRAVEL
Budget pool for travel expenses within the United States. Budget transactions only. Expense should not be recorded in this object code.

IN STATE TRAVEL

<table>
<thead>
<tr>
<th>Employee</th>
<th>Non-Employee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Misc InState</td>
<td>6001</td>
</tr>
<tr>
<td>Common Carrier</td>
<td>6003</td>
</tr>
<tr>
<td>Per Diem (Meals &amp; Lodging)</td>
<td>6005</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 2WD</td>
<td>6007</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 4WD</td>
<td>6009</td>
</tr>
<tr>
<td>State Owned Vehicle</td>
<td>6011</td>
</tr>
</tbody>
</table>

6013 IN STATE TRAVEL PARTICIPANT MILEAGE
**6050 Travel Encumbrance**

| Misc Out of State | 6071 | 6072 |
| Common Carrier    | 6073 | 6074 |
| Per Diem (Meals & Lodging) | 6075 | 6076 |
| Personal Vehicle Reimb 2WD | 6077 | 6078 |
| Personal Vehicle Reimb 4WD | 6079 | 6080 |
| State Owned Vehicle | 6081 | 6082 |

**6083 OUT STATE TRAVEL PARTICIPANT MILEAGE**

**6130 BUDGET INTERNATIONAL TRAVEL**

Budget pool for international travel expenses. Budget transactions only. Expense should not be recorded in this object code.

| Misc International | 6131 | 6132 |
| Common Carrier    | 6133 | 6134 |
| Per Diem (Meals & Lodging) | 6135 | 6136 |
| Personal Vehicle Reimb 2WD | 6137 | 6138 |
| Personal Vehicle Reimb 4WD | 6139 | 6140 |
| State Owned Vehicle | 6141 | 6142 |

**MISCELLANEOUS TRAVEL**

Travel expenses not otherwise identified by another travel object code.

**COMMON CARRIER**

Cost of transportation on common carriers. Travel by commercial airline, railroad, bus, or any other means of conveyance.

**PER DIEM (MEALS & LODGING)**

Costs of daily per diem meal allowance and lodging expenses.

Mileage reimbursement for personal car usage. Mileage allowances are paid and are deemed to cover all operational expenses including gas, maintenance and insurance. A Four wheel drive (4-WD) rate is allowable ONLY if justified AND necessary for: (1) off-road or 4-WD roads, or (2) hazardous weather conditions when travel is required on chain law enforced or non-maintained roadways. The traveler must own the vehicle, or incur all operating expenses. Destination and miles traveled must be documented on the UTV or TMV.

**STATE OWNED VEHICLE**

Charges by the University Transportation Services for use of State or University owned vehicles.

**STATE OWNED AIRCRAFT**

Charges incurred for usage of a State of Colorado owned aircraft. Leased aircraft must receive prior written approval of the Aircraft Section of the Colorado State Patrol in the Department of Public Safety, regardless of the source of funds.

**PERSONAL AIRCRAFT REIMBURSEMENT**

Mileage reimbursement for personal aircraft usage. Privately owned aircraft must receive prior, written approval from the Division of Risk Management.

**62xx General Expenses**

**6200 BUDGET OTHER OPERATING EXPENSES**

Budget pool for supplies expense. Budget transactions only. Expense should not be recorded in this object code.

**6201 GENERAL SUPPLIES**

Cost of supplies not specifically identified in another supplies object code (62XX).

**6202 REPAIR PARTS + SUPPLIES**

Cost of repair parts and supplies for university owned equipment.

**6203 PRINTING+COPYING SUPPLIES**

Cost of supplies necessary for printing, photocopying and fax operations, including paper and toner.

**6204 PHOTO/VIDEO SUPPLIES**

Cost of supplies for photography and videos.

**6205 PROMOTIONAL ITEMS**

Promotional items or memorabilia, such as mugs and hats, that bear the CSU logo or departmental symbol, etc.

**6206 PHYSICAL LIBRARY MATERIALS**

Costs of library books and periodicals in the Morgan Library collection. This object code is used exclusively by the library. Departments other than the Library should use object code 6207 to classify books and periodicals. For use in 13-64 funds only.

**6207 BOOKS/PERIODICALS/SUBSCRIPTIONS**

Costs of books, periodicals, magazines, journals, newspapers and subscriptions.

**6208 OFFICE SUPPLIES**

Cost of office supplies including paper & envelopes, filing & storage supplies, labels, index cards, tape, adhesives, mail room supplies, binders, desk sets, card files, calendars, appointment books and writing instruments.

**6209 AGRICULTURAL SUPPLIES**

Cost of agricultural supplies including seed, fertilizer, tools, pesticides, herbicides, fungicides, fencing, nursery stock and scales.
6210 NON-CAP EQUIP
To be used for purchases over $5,000 with a short life expectancy (consumable). For example, a diamond cutting blade that would need to be replaced regularly.

6211 EDUCATIONAL SUPPLIES
Costs of classroom supplies.

6212 VEHICLE NON-CAPITAL
Vehicles with an acquisition cost of less than $5,000.

6213 VEHICLE MAINTENANCE/REPAIR SUPPLIES
Cost of maintenance, repair parts and supplies for university owned vehicles.

6214 LEASED VEHICLE MILEAGE CHARGE
Mileage use charges on University Motor Pool or State Fleet Management vehicles.

6215 MODELS CAPITALIZED
Cost of models that will have a useful life of one year or more and will be over the $5000 capitalization threshold once it is finished. (Note: the cost would be moved to 82xx once it is completed & issued a decal). This object code is exempt from indirect cost charges.

6216 MODELS NON-CAPITALIZED
Cost of models that have a useful life less than one year. Example: A model that will be destroyed in the testing phase of a project. This object code is not exempt from indirect cost charges.

6217 CUSTODIAL + LAUNDRY SUPPLIES
Cost of custodial or laundry supplies.

6218 MEDICAL/DENTAL/HOSPITAL/LAB SUPPLIES
Cost of medical, dental, hospital or laboratory supplies.

6219 INVENTORIES
Cost of inventory items of consumable material or merchandise held by a University department for issue or resale.

6220 INVENTORY - GENERAL

6221 INVENTORY - TEXTBOOKS

6222 INVENTORY - DRUGS/MEDICINE

6223 INVENTORY - LIVESTOCK

6224 INVENTORY - SURPLUS PROPERTY

6225 WORK IN PROCESS-RESEARCH

6226 RADIOACTIVES
Purchase of ionizing radiation, radionuclides and radioactive materials. The purchase of radioactive materials is controlled for purposes of safety and meeting legal requirements. Responsibilities and requirements under the Colorado State University radiation control program adopted by the University’s Radiation Safety Committee are given in the University Radiation Control Manual. It is essential that investigators consult this document that sets forth necessary conditions for any uses under Colorado State University radioactive licenses and radiation machine registrations. Purchases of radioactive materials are screened by the Radiation Control Office at the requisition stage.

6227 ANIMAL RESEARCH ACQUISITION
Any acquisition of animals including purchase, lease, donation or capture when used for research, testing or teaching. Purchase of live or dead animals is regulated to meet legal requirements. The purchase of animals by CSU personnel is overseen at the requisition stage by the University Veterinarian on behalf of the Institutional Official (Vice President for Research). Purchase of research animals is usually managed by Laboratory Animal Resources and requires prior Institutional Animal Care & Use Committee approval.

6228 ANIMAL PRODUCT ACQUISITION
Any acquisition of animals including purchase, lease, donation or capture when used for production at university facilities. Purchase of animals used for research, testing or teaching use object code 6227.

6229 ELECTRONIC LIBRARY MATERIALS

6230 CONTROLLED SUBSTANCES

6231 WORK IN PROCESS - NON-RESEARCH

6232 Chemicals

6233 Select Agent Toxins

6600 BUDGET OTHER DIRECT COST
Budget pool for services expenses. Budget transactions only. Expense should not be recorded in this object code.

6601 GENERAL SERVICES
Cost of services not specifically identified in another services object code (6600-6699).

6602 MAINTENANCE SERVICES
Cost of maintenance services for university owned equipment including maintenance contracts.

6603 PRINTING + COPYING SERVICES
Cost of printing, photocopying or fax services.

6604 PHOTO/VIDEO SERVICES
Cost of photography or video services.
6605 NETWORKING CHARGES
Cost of internet access via CSU’s campus backbone, billed by ACNS. The charges are based on the speed of the internet connection.

6606 COMPUTER SERVICES
Costs of computer, network or automated data processing services. And for internet connection while in travel status.

6607 GGCC BILLING PURCHASED SERVICES
Cost of services to General Government Computer Center (GGCC). For use by Business & Financial Services, in the 13 account (EG subfund) only.

6608 UNIVERSITY COMPUTER SERVICES
Cost of services provided by the University Department of Academic Computing & Networking Services.

6609 ANIMAL PER DIEM
Costs associated with the housing and care of animals used for research, testing and teaching.

6610 TEMPORARY EMPLOYEE SERVICES
Cost of services provided by temporary employment companies.

6611 PROFESSIONAL SERVICES
Cost of professional services including honorarium, audit and legal fees, ambulance services, police and security services, athletic officials, and entertainers. Cost of travel and subsistence in conjunction with these services are also included.

6612 CONSULTING AGREEMENT
Cost of consulting agreements including consultations, advisory services, implementation services, product services, transaction services, and staff & support services where the service is for professional or highly technical assistance to the University.

6613 ADVERTISING/ALUMNI ACTIVITIES
ALUMNI ACTIVITIES
EXCLUDED ADVERTISING
FUND RAISING
Advertising or promotional costs, or departmental alumni costs related to the promotion of Colorado State University other than advertising and marketing costs for the recruitment of personnel, procurement of goods and services, disposal of scrap or other specific purposes required by the terms of a sponsored agreement.

6614 OFFICE OF CONFERENCE SERVICES SERVICES
Cost of services provided by the Office of Conference Services. For use by Conference Services within the CONFER subfund only.

6615 ADVERTISING + PUBLICITY
Advertising and marketing costs for the recruitment of personnel, procurement of goods and services, disposal of scrap or other specific purposes required by the terms of a sponsored agreement.

6616 ATHLETICS PROMOTIONS
Cost of various athletic promotional items. For use by Athletics in the ATHLET subfund only.

6617 MONTHLY EQUIPMENT CHARGE
Rental expense for cellular phones, gas cylinders and other items with a monthly fee or charge.

6618 CELL PHONES
Charges for cellular phone services including airtime, roaming and long distance.

6619 TELEPHONE SERVICE
Charges for local service, installations, equipment rentals, and voice mail services.

6620 COMMUNICATION SERVICE-TELECOMMUNICATIONS
Charges for communication services purchased from the Colorado Information Technology Services -Network Services in the State Department of Personnel.

6621 LONG DISTANCE TELEPHONE TOLLS
Charges for long distance phone services.

6622 POSTAGE EXPENSE
Charges for postal services, mailing costs, parcel post, stamps, express mail, labeling, metered bulk mail and inserting.

6623 DELIVERY/PACKAGING
Charges for overnight delivery services.

6624 FREIGHT
Freight expenses for shipping items from CSU to another location, or for those who have a specific line item in their quote that lists the freight charge for non-capital items. This is not reportable on the 1099.

6625 TEAM EXPENSES
Expenses for Athletic Teams to compete in Athletic events for student athletes, coaches and staff. (Includes airline costs, hotels, meals, entry fees, buses, transportation of equipment, etc).

6626 STUDENT RECRUITING
Costs of authorized visits by prospective students. Reimbursable expenses are airfare or other transportation, rental car, lodging and meals. Prior approval of a vice president or designee is required.
EMPLOYEE RECRUITING
Costs of authorized visits by prospective employees. Reimbursable expenses are airfare or other transportation, rental car, lodging and meals. Prior approval of a vice president or designee is required.

ATHLETICS RECRUITING
Costs of authorized visits by athletes and coaching staff. Reimbursable expenses are airfare or other transportation, rental car, lodging and meals. Prior approval of a vice president or designee is required. For use by Athletics in the ATHLET subfund only.

EMPLOYEE MOVING EXPENSES
Reimbursement of authorized and reasonable moving expenses for certain new employees. Reimbursable expenses (up to $7,500) are house hunting trip to Fort Collins (airfare or mileage, rental car, lodging - up to one week, and per diem), and costs of moving (airfare for employee, spouse and family; lodging, and per diem while in transit; mileage, and commercial or rental van line expenses).

DUES/MEMBERSHIPS - INDIVIDUAL
Cost of dues or memberships in social, athletic, and country clubs, civic and community organizations and individual memberships in business, technical and professional organizations.

DUES/MEMBERSHIPS - INSTITUTION
Costs of institutional due or memberships in business, technical and professional organizations.

DOUBTFUL ACCOUNTS-INSTITUTIONAL SUPPORT
Expense incurred because of the failure to collect student or commercial accounts receivable (uncollectible accounts or bad debts). Doubtful accounts include bankruptcy, death, discontinuance of the debtor's business, disappearance of the debtor, failure of repeated attempts to collect, low or small balance due and the barring of collection by the statute of limitations. For use by Student and Commercial Accounts Receivable only.

PROFESSIONAL DEVELOPMENT
Costs of professional development and training functions, for faculty, state classified and administrative professional staff, held primarily for promoting employee self improvement, including registration fees for conferences or institutes.

CASH OVER+SHORT
Difference between actual cash on hand and the record of cash receipts.

VEHICLE MAINTENANCE/REPAIR SERVICES
Cost of maintenance and repair services for university owned vehicles.

MONTHLY LEASED VEHICLE CHARGE
Monthly rental/lease charges for University Motor Pool or State Fleet Management vehicles.

AGRICULTURAL SERVICES
Costs of agricultural services including irrigation, fertilization, pest control, soil & crop testing and analysis and inspections.

CUSTODIAL + LAUNDRY SERVICES
Costs of contracted custodial services, linen, laundry, dry cleaner or carpet cleaning services.

ASBESTOS ABATEMENT EXPENSE
Costs of asbestos removal and abatement.

TRASH HAULING EXPENSE
Costs of contracted and in-house trash disposal services, trash hauling and trash recycling services. For use by Facilities Management, Experiment Station, Extension Service and Colorado State Forest Service only.

INSURANCE EXPENSE
Costs of vehicle, property or liability premiums, insurance expenses and risk management services.

VEHICLE LIABILITY INSURANCE EXPENSE
Cost of vehicle liability insurance. Costs received annually from State Risk Management and billed to departments based on the listing of University owned/used vehicles. For use by Business & Financial Services, Facilities Management or Risk Management only.

INTEREST EXPENSE
Difference between actual cash on hand and the record of cash receipts. This includes cash that was stolen from the university.

BUILDING RENT - UNIVERSITY
Rental of buildings, space, meeting rooms or leased property that are CSU owned facilities, where the obligation is for less than 12 months.

BUILDING RENT - NON-UNIVERSITY
Rental of buildings, space, meeting rooms or leased property that are not CSU owned facilities, where the obligation is for less than 12 months.

EQUIPMENT RENT EXPENSE
Rental expense or use charges of equipment, except capital leases that are recorded in object code 8710. This object code is not exempt from indirect cost charges.

LAND RENT EXPENSE
Rental expense or use charges of land, where the obligation is for less than 12 months.

MODEM/INTERNET ACCESS EXPENSE
Expense to connect to the CSU modem pool.
6649 AUTHORIZED BUSINESS FUNCTION
Cost of activities, conferences or meetings sponsored and conducted by the University for the primary purpose of carrying out institutional business related to instruction of students, research, public service, outreach or administration. Normally costs associated with authorized business functions are limited to those for food and beverages. Travel associated with authorized business functions should use the 6000-61xx travel object codes. Requires proper approved justification in 21 accounts (RECHAR subfund).

6650 ALCOHOL EXPENSE
Cost of alcoholic beverages. Service of alcoholic beverages can easily create the appearance of a mis-use of public resources. Therefore, only approved funding sources (accounts 2602000-2799990 or 6430000-6499990) may be utilized to purchase alcoholic beverages for authorized business functions. In addition, all alcoholic beverage purchases for promotion & development activities may only be allowed when deemed appropriate, reasonable and necessary for the nature of the activity. Costs and consumption levels must be closely scrutinized to assure they are normal and reasonable, and that funding is provided from an appropriate source not compromising institutional integrity. (NOTE: alcoholic beverages can never be served in conjunction with training. Such an inclusion automatically designates the entire activity as either an unallowable expense, or an authorized business function.)

6651 SPONSORED PROGRAMS SPONSOR FUNCTIONS
Use this object code with 53 accounts only for activities associated with meetings and conferences.
A meeting or conference must include a group of people which formally convene either on- or off-campus for a defined purpose and must be a benefit to the project. Attendees should include a significant number of people who are non-CSU employees and/or students. Advance formal announcements of the time and place of the meeting and a formal agenda are indicators of approved meetings or conferences as defined by Uniform Guidance. Formal group meetings or conferences being conducted in a business atmosphere may charge meals to the project only if such activity maintains the continuity of the meeting and to do otherwise would impose arduous conditions on the meeting participants.

In order for the function to qualify as a valid expense on a 53 project it must be allowable under both the provisions of Uniform Guidance and under the terms of the specific award; it must be allocable, that is, of obvious direct benefit to the 53 project; and it must be reasonable. If a sponsored function is planned for a project, it should be included and justified in the proposal budget, and approved by the sponsor. If the need for an unplanned function arises, prior sponsor approval may be required. If prior sponsor approval is not obtained and the sponsored function meets the definition above, a statement explaining how the function is necessary to the project must be submitted to and approved by Sponsored Programs. Justification must include the agenda, a list of attendees, purpose, place and date of meeting, an explanation of why the function was not included in the original budget, and how the function is of benefit to the project.

Examples of costs which are not allowable on 53 accounts: refreshments at a student and/or faculty meeting; principal investigator has lunch/dinner with a colleague(s) to discuss research; business meals when individuals decide to go to breakfast, lunch or dinner together when no need exists for continuity of a meeting.

For additional guidance contact the appropriate Sponsored Programs Research Administrator.

6652 PARTICIPANT TRAINING
For use in 53 accounts (SPONPR subfund) only, in accordance with funding agency program/award guidelines. Cost of training materials for participants of the 53 project workshop/conference approved by the sponsor.

6653 PARTICIPANT TRAVEL
For use in 53 accounts (SPONPR subfunds) only in accordance with funding agency programs/award guidelines. Travel costs of participants to attend a 53 project workshop/conference approved by the sponsor.

6654 VISITOR/GUEST HOUSING
Costs of providing housing to visitors or guests of the University.

6655 ATHLETICS PRE-SEASON/HOLIDAY BREAKS

6656 ATHLETICS TRAINING TABLE

6657 NUTRITION
For use by Athletics in the ATHLET subfund only.

6658 STIPENDS EXPENSE
Amounts paid to a student under the terms of a fellowship, traineeship or assistance ship.

6659 EMPLOYEE AWARDS EXPENSE
Cost of awards to employees, consisting of tokens of achievement or achievement awards. Tokens of achievement are non-cash mementos, not subject to taxation, awarded through a formal process to an employee no more often than annually for work-related achievements, including plaques, certificates and longevity pins. Achievement awards are a monetary or tangible property award provided to the employee through a formal process. Achievement awards are remitted to the employee via the Payroll department and added to the employee’s salary.
6660 NON-EMPLOYEE AWARDS EXPENSE
Cost of awards to non-employees including expenses of providing formal recognition of efforts or accomplishments that benefit the University. Awards for non-employees are generally made annually and established in connection with the goals of university advancement, public relations or other comprehensive institutional efforts.

6661 ALLOWANCES
6663 GTA TUITION RESIDENT EXPENSE
6664 GTA TUITION NONRESIDENT EXPENSE
Cost of graduate teaching assistant tuition paid by a sponsored program or University department. Remitted to the student via a credit to their student account. For use by Student Accounts Receivable and the Graduate School only.

6665 GSA TUITION RESIDENT EXPENSE
6666 GSA TUITION NONRESIDENT EXPENSE
Cost of graduate support assistant tuition paid by a sponsored program or University department. Remitted to the student via a credit to their student account. For use by Student Accounts Receivable and the Graduate School only.

6668 TUITION + FEES EXPENSE
Tuition & fees paid to Universities, Division of Continuing Education & governmental entities, including short course fees. Tuition costs in association with Professional Development and conference registration fees should be charged to 6633.

6669 SCHOLARSHIPS GRANT/AID RESIDENT EXPENSE
Cost of scholarships and grants in aid awarded to residents of Colorado. Scholarships and grants are awarded on the basis of academic excellence or financial need. For use by Financial Aid only.

6670 WESTERN UNDERGRAD EXCHANGE NR TUIT EX
6671 WESTERN UNDERGRAD EXCHANGE NR SCHOLARSHIP
Tuition and scholarship expense for the WICHE Undergraduate Education Program. For use by Enrollment Services and Business & Financial Services only.

6672 SCHOLARSHIP GRANT/AID NONRESIDENT EXP
Cost of scholarships and grants in aid awarded to non-residents of Colorado. Scholarships and grants are awarded on the basis of academic excellence or financial need. For use by Financial Aid only.

6673 GRADUATE SCHOOL FELLOWSHIPS
6674 FEDERAL DIRECT LOAN EXPENSE
Costs of loans awarded to students via the Federal Direct Lending Program. For use by Financial Aid within the 49 fund (FEDSFA) only.

6675 STATE TAX PAID
Taxes paid to the State of Colorado on unrelated business income. Consult with the Tax Manager in Business & Financial Services prior to using this object code.

6676 PROPERTY TAXES
Property taxes paid to County governments. Consult with the Tax Accountant in Business & Financial Services prior to using this object code.

6677 CLAIMANT ATTORNEY FEE EXPENSE
To record payments made to a claimant’s attorney or law firm for legal representation on a claim against the state.

6678 INDUSTRIAL FUNDING-FEDERAL
Fee charged by GSA Federal Supply Service for cost of operating the Federal Supply Schedules.

6679 DEPRECIATION EXPENSE
Amortization of the cost of capital assets over their expected life. Depreciation is recorded in 21 & 22 accounts (RECHAR & GENOP sub funds) only. For use by Business & Financial Services only.

6680 TUITION+FEES-EE STUDY BENEFIT EXPENSE
6681 INVENTORY ADJUSTMENT
Differences between recorded inventory and actual inventory counts at the recorded inventory valuation. Object codes 18xx or 62xx should be used to record cost of goods sold.

6682 BANK EXPENSES
University expenses for banking services. For use by Banking Services in Business & Financial Services only.

6683 CREDIT CARD EXPENSES
University expenses incurred from payments made to the University by credit card. For use by the Cash Management Office in Business & Financial Services only.

6684 CREDIT CARD CLEARING
A clearing object code for departments to record (debit) their credit card sales, typically offsetting with a revenue object code. The Banking Services Office will post a credit to this object code when the University receives the funds from the bank. These 2 transactions will net to zero. Must be zero at fiscal year end.

6685 SURPLUS PROPERTY SALES EXPENSE
Proceeds from surplus property sales and auctions. For use by Business & Financial Services and Purchasing only.
6686 DAMAGE AWARDS EXPENSE
Proceeds from court ordered damage awards, insurance recoveries or settlements; or self funded insurance proceeds.

6687 FACILITIES FRINGE EXPENSE
Cost of fringe benefits incurred by Facilities Management.

6688 NON-COMPLIANCE EXPENSE
That amount of total project-to-date expense that is more than total budget on a S3 project (SPONPR). Used to record over expenditures at month end. For use by Sponsored Programs only.

6689 INTRA FUND TRANSFERS EXPENSE
An intrafund transfer is used to move funds from one account to another account within the same fund group.

Intrafund transfers are made using 6689 on both the debit and credit sides of the journal entry. This can be done in most of the funds, but if the amount is large, the preferred method for the Unrestricted Funds (EG, VETMED, EXPSTA, EXTEN, or CSFS) would be for the Budget Office to move a portion of the budget from one EG subfund to another EG subfund.

Object code 6689 is never used across fund groups. The balance in 6689 for reporting purposes for each fund group must always equal zero, although individual accounts will have debit or credit balances in object code 6689. Object code 6689 will affect budget balances.

6690 GENERAL OPERATIONS EXPENSE FROM RECHARGE
Expenses recorded in the 22 account (GENOP sub fund), where the source of the expense is a 21 account (RECHAR subfund). For use in 22 accounts only. Other side of entry must be object code 4702.

6691 TRANSFER EXPENSE (BFS ONLY)
For use by Business & Financial Services only.

6693 COST SHARE REIMBURSEMENT
6694 RAMCARD CLEARING
6695 EXPENSE CLEARING
6696 PROFESSIONAL SERVICE-IDC RECOVERY EXEMPT
Cost of professional services including honorarium, audit and legal fees, ambulance services, police and security services, athletic officials, and entertainers. Cost of travel and subsistence in conjunction with these services are also included. These expenses are exempt from indirect cost. Usage of this object code should be coordinated with Sponsored Programs.

6697 UPWARD BOUNDS STIPEND EXPENSE

6698 FEDERAL TAX PAID
Taxes paid to the Federal government on unrelated business income. Consult with the Tax Manager in Business & Financial Services prior to using this object code.

6699 SPON PROG IDC RECOVERY-ADM SALARY+FRINGE
6700 REIMBURSE EMPLOYEE EXP-GENERAL SERVICES
6701 IT PHONE LONG DISTANCE - CORE
6702 IT PHONE EQUIPMENT - CORE
6703 NATL SCIENCE FOUNDATION PARTICIPANT TRVL
6704 PENALTIES+FINES EXPENSE
6705 DOUBTFUL ACCOUNTS-AUXILIARY
6706 EXEMPT RECHARGE CHARGES (SPON PROG ONLY)
6707 DOUBTFUL ACCOUNTS-PUBLIC SERVICE
6708 CONFERENCE SERVICES HOSPITALITY
To be used by the CONFER subfund only to record conference authorized business function expense.

6710 RESEARCH/STUDY INCENTIVE PAYMENTS
For payments the University makes for research/study incentives. See FPI 2-10 for more information on research/study incentives.

6712 ROYALTIES
To record expenses related to royalties.

6715 PUBLICATIONS
To record expenses related to the sale of publications by departments.

6716 AUTHOR PUBLICATION CHARGES
To record the author publication charges, which is the actual charges to publish their work.

6718 Cell Phone Allowance
6720 RECHARGE SUB FUND RECOVERY (BFS ONLY)
6721 RECHARGE EQUIPMENT BILLING
6724 HAULING
Hauling expenses are for payments to Independent contractors who transport items (i.e. animals) from one location to another. This service is 1099-MISC tax reportable.

6725 COMPUTER + COMPUTER RELATED DIRECT CHARGES
6730 INTEREST EXPENSE - INTERDEPARTMENT LOAN
To record interest expense on loans between departments. BFS use only.

6749 AUTHORIZED BUSINESS FUNCTION - SERVICES
To record services that are business authorized function. This is for 1099 reporting purposes.
6755 TEAM EXPENSES - SERVICES
To record services related to team expenses so they can be captured in the 1099 reporting.

6777 EFFORT ALLOCATION SERVICES
For us by CEMML only for Fringe 2.

6783 PAYPAL EXPENSES
PayPal expenses are to be recorded when recognizing PayPal revenues and receivables (object code 6784). Must be recorded during the month the transaction occurred (for transactions occurring on the last day of the month, those should be entered in the following month).

6784 PAYPAL CLEARING
A clearing object code for departments to record (debit) their PayPal sales, typically offsetting with a revenue object code and 6783 PayPal Expense. The Banking Services Office will post a credit to this object code when the University receives the funds from the bank. These 2 transactions will net to zero. Must be zero at fiscal year end.

6785 PARKING PERMIT FEES
To record the expense of purchasing parking permits for state vehicles by the departments.

6802 REPAIR SERVICES
Cost of repair services for university owned equipment including maintenance contracts.

7000 BUDGET COST OF SALES
Budget pool for cost of sales. Budget transactions only. Expense should not be recorded in this object code.

7001 COST OF SALES - GENERAL
Cost of goods and merchandise that will be sold by the University. This is a general object code to record the costs of goods and merchandise sold not otherwise classified in another cost of sales object code (7000-7006). For use by departments who maintain a consumable inventory.

7002 COST OF FOOD
Cost of food sold. For use by departments who maintain a consumable inventory.

7003 COST OF NEW BOOKS
Cost of new books sold. For use by departments who maintain a consumable inventory.

7004 COST OF USED BOOKS
Cost of used books sold. For use by departments who maintain a consumable inventory.

7005 COST OF SUPPLIES
Cost of supplies and merchandise sold. For use by departments who maintain a consumable inventory.

7006 COST OF CATTLE
Cost of cattle sold. For use by departments who maintain a consumable inventory.

7007 COST OF FREIGHT
Cost of freight directly related to cost of sales. For use by departments who maintain a consumable inventory.

7535 Pension Expense-BFS Only
Pension expenses incurred when booking the Deferred Inflows and Outflows for pensions, per GASB 68. For use by Business and Financial Services only.

7536 Pension Expense Offset-BFS Only
Pension contributions subsequent to the measurement date, per GASB 68. For use by Business and Financial Services only.

7410 PLAN BENEFITS
7420 3RD PARTY ADMINISTRATIVE EXPENSE
Expenses for the Insurance Benefit Trust Fund.

7500 BUDGET SUBCONTRACTORS
Budget pool for subcontracts. Budget transactions only. Expense should not be recorded in this object code.

75xx SUMMARY
751x & 755x - Pass-thru Federal Grants
752x & 756x - Non Federal Funds
75x0 - - - - - - Non State of Colorado Fund
75x5 - - - - - - State of Colorado Higher Education
75x6 - - - - - - State of Colorado Agencies other than Higher Education.
Payments for work on a sub-grant or subcontract awarded by the institution for the performance of a substantive portion of a sponsored project. Modification or an additional increment of an existing sub-grant or subcontract does not initiate a new threshold of $25,000. For use in 53accounts only. Prior approval of the Office of Sponsored Programs is required.

7510 S/C <25K FED FLOW THRU GRANT NONCO ENT
Grouping - Pass-thru Federal Grants
Entity - Non State of Colorado Fund

7515 S/C <25K FED FLOW THRU PAID TO CO HE AG
Grouping - Pass-thru Federal Grants
Entity - State of Colorado Higher Education
CORE - 3xxx Intrafund

7516 S/C <25K FED FLOW THRU PAID TO CO AG
Grouping - Pass-thru Federal Grants
Entity - State of Colorado Agencies other than Higher Education
CORE - Not 3xxx Interfund

7520 S/C <25K NON-FED FDS PAID TO NONCO ENT
Grouping - Non-Federal Funds
Entity - Non-State of Colorado Fund
7525  S/C <25K NON-FED FDS PAID TO CO HE AG
Grouping - Non-Federal Funds
Entity - State of Colorado Higher Education
CORE - 3xxx Intrafund

7526  S/C <25K NON-FED FDS PAID TO CO AG
Grouping - Non-Federal Funds
Entity - State of Colorado Agencies other than Higher Education
CORE - Not 3xxx Interfund

7543  CSU PAYMENTS ON BEHALF OF BENEFICIARIES
CSU payments made on behalf of beneficiaries that qualify to be part of the OPEB Trust. The total of the payments made reduces the cash transferred to the OPEB Trust at the end of the month. For Business and Financial Services and Payroll use only.

7544  AUXILIARY EXPENSE CONTRA
Offsets the total of all of the object codes that feed to the Auxiliary Enterprise Expenses Financial Statement line in any of the OPEB plan accounts so they are no longer on CSU's books, but are instead on the OPEB Trust accounts. For Business and Financial Services and Payroll use only.

7546  OTHER NONOPERATING EXPENSE CONTRA
Used to offset the total of object code 7543 (CSU Paid Beneficiary Pmts), to remove it from the Other Nonoperating Expenses line of CSU's Financial Statements and book it on the OPEB Trust accounts. For Business and Financial Services and Payroll use only.

7548  FINANCIAL AID SCHOLARSHIP ALLOWANCES
To record Financial Aid scholarship allowance to interface directly with CORE.

7549  SCHOLARSHIP ALLOWANCES OFFSET
To record the offset for Scholarship Allowance to interface directly with CORE.

7550  S/C >25K FED FLOW THRU NONCO ENT
Grouping - Pass-thru Federal Grants
Entity - Non State of Colorado Fund

7555  S/C >25K FED FLOW THRU PAID TO CO HE AG
Grouping - Pass-thru Federal Grants
Entity - State of Colorado Higher Education
CORE - 3xxx Intrafund

7556  S/C >25K FED FLOW THRU PAID TO CO AG
Grouping - Pass-thru Federal Grants
Entity - State of Colorado Agencies other than Higher Education
CORE - Not 3xxx Interfund

7560  S/C >25K NON-FED FDS PAID TO NONCO ENT
Grouping - Non-Federal Funds
Entity - Non-State of Colorado Fund

7565  S/C >25K NON-FED FDS PAID TO CO HE AG
Grouping - Non-Federal Funds
Entity - State of Colorado Higher Education
CORE - 3xxx Intrafund

7566  S/C >25K NON-FED FDS PAID TO CO AG
Grouping - Non-Federal Funds
Entity - State of Colorado Agencies other than Higher Education
CORE - Not 3xxx Interfund

7570  SUBCONTRACTORS - 22 ACCOUNTS ONLY
For sub-contractors that charge a 22 account (GENOP subfund).

7800  BUDGET UTILITIES
Budget pool for utility expense. Budget transactions only. Expense should not be recorded in this object code.

7810  UTILITIES EXPENSE
Cost of utilities including heat, power, light, gas, sewer and water.

7850  HEATING PLANT EXPENSE
Expenses incurred in operating the University's heating plant.

8100  BUDGET CAPITAL OUTLAY
Budget pool for capital outlay/equipment. Budget transactions only. Expense should not be recorded in this object code.

8110  RECHARGE INTERNAL CAPITAL CONSTRUCTION
Capital construction projects funded from internal sources. For use by Business & Financial Services in the 21 fund (RECIAP) only.

8120  FEDERAL INTERNAL CAPITAL CONSTRUCTION

8130  PLANT SUB FUNDS QUASI TRANSFER
Capital construction remodeling projects funded from internal sources. Consult with Plant Fund Accounting or Property Management prior to using this object code.

8205  INTERNAL EQUIPMENT MOVEMENT
To record cost of previously capitalized equipment being expensed to a different account than it was originally purchased in, from a prior fiscal year.

8210  CAPITAL EQUIPMENT - CSU
CSU titled equipment (state or federally funded) having a useful life of 1 year or more and costing $5,000 or more.
Equipment includes tangible property that is not permanently built into a building, is non-expendable, does not lose its identity through incorporation into a more complex unit and has a unit cost as specified above. Examples are computer equipment, machinery (not part of a buildings mechanical systems); furniture and furnishings, instructional and research equipment, athletic and recreational equipment; household, hospital and library equipment; vehicles, aircraft and watercraft. Requires approval for use in 21 accounts (RECHAR subfund) & 22 accounts (GENOP subfund).

8230 CAPITAL EQUIPMENT - SPONSOR FUNDED
8235 CAPITAL EQUIPMENT - SPONSOR OWNED
   Equipment with an acquisition and/or construction cost of $5,000 or more having a useful life of 1 year or more, funded by non-federal resources (excludes non-federally owned equipment overseas). The sponsor retains title to this equipment. This equipment will be assigned a sponsor decal by Property Accounting. See description of equipment under object code 8210.
8240 EQUIPMENT-FEDERALLY FUNDED
   Equipment with an acquisition and/or construction cost of $5,000 or more having a useful life of 1 year or more, funded by federal resources (excludes federally owned equipment overseas). The Federal agency retains title to this equipment. This equipment will be assigned a Federal decal by Property Accounting. See description of equipment under object code 8210.
8245 CAPITAL EQUIPMENT - FEDERALLY OWNED
8247 CAPITAL EQUIPMENT - LOANED
8250 VEHICLES > $5,000
   Vehicles with an acquisition cost of $5,000 or more having a useful life of 1 year or more. These costs are capitalized in account control 1825.
8255 VEHICLES > $5,000 FEDERALLY FUNDED
8260 SOFTWARE
   Computer Software packages with an acquisition cost greater than $5,000 or Internally Generated Software with a capitalization greater than $50,000, having a useful life of one year or more and was purchased with CSU funds. These costs are capitalized in account control 1826.
8265 SOFTWARE - FEDERALLY FUNDED
8270 EQUIPMENT EXTENSION COUNTY
   Extension Service purchase of equipment. A Colorado county has title to the equipment. Equipment acquired under this classification is not capitalized or assigned a CSU decal. For use by Cooperative Extension Service in the 99 accounts (AGENCY subfund) only.
8280 ART & MUSEUM OBJECTS
8290 LIBRARY ACQUISITIONS
8291 LIBRARY ACQUISITIONS - FEDERALLY FUNDED
8300 FURNITURE+FIXTURE LEASED ASSET/PAYMENT
   Lease or lease purchase of furniture and fixtures (excluding ADP equipment, motor vehicles, boats, planes or laboratory equipment) with a value of $5,000 or more having a useful life of more than one year, AND meeting one of the following:
   - Lease transfers ownership of the property to CSU before the end of the lease
   - Lease contains a bargain purchase option
   - Lease term is equal to 75% or more of the estimated economic life of the leased property
   - The present value at the beginning of the lease term of the minimum lease payments excluding that portion of the payments representing executory costs such as insurance and maintenance equals 90% of the fair value of the leased property.
8310 OTHER CAPITAL EQUIP-LEASED ASSET/PAYMENT
   Lease or lease purchase of personal capital property (including ADP equipment, motor vehicles, boats, planes or laboratory equipment) with a value of $5,000 or more having a useful life of 1 year or more, AND meeting one of the following:
   - Lease transfers ownership of the property to CSU before the end of the lease
   - Lease contains a bargain purchase option
   - Lease term is equal to 75% or more of the estimated economic life of the leased property
   - The present value at the beginning of the lease term of the minimum lease payments excluding that portion of the payments representing executory costs such as insurance and maintenance equals 90% of the fair value of the leased property.
8312 CAPITAL LEASE > $5,000
8315 CAPITAL EQUIPMENT - LEASE < $5,000
8317 VEHICLE CAPITAL LEASE
8320 OTHER REAL PROPERTY LEASE PAYMENT
   Lease Purchase of real property other than buildings, land, land improvements or leasehold improvements with a value of $50,000 or more having a useful life of 1 year or more.
8330 BUILDING IMPROVEMENTS -LEASED PROPERTY
   Lease Purchase of improvements to existing buildings by the lessee with a value of $50,000 or more having a useful life of 1 year or more.
8340 INVESTMENT LEASEHOLD - LAND
8341 LAND PURCHASE
8344 LAND IMPROVEMENTS-DEPRECIABLE
8345 LAND IMPROVEMENTS-NONDEPRECIABLE
8500 FABRICATED EQUIPMENT - CSU
8510 FABRICATED EQUIPMENT - FEDERALLY FUNDED
8520 CONSTRUCTION IN PROGRESS
8530 BUILDING - CSU
8540 BUILDING - FEDERALLY FUNDED
BUILDING IMPROVEMENTS
BUILDING IMPROVEMENTS - FEDERALLY FUNDED
BUILDING CAPITAL LEASE
COP PAYMENTS
To record operating expenses for certificates of participation lease payments to a 77 account (CAPGEN subfund) or 78 account (CAPAUX subfund). A contra entry to 9708 and a transfer entry to 9902 should also be made.

8800-8999 CAPITAL CONSTRUCTION EXPENSES
Used to accumulate the costs for a construction project while it is being built. At the end of the project, the entire cost of the project is capitalized, if it meets capitalization guidelines. For use within the CPLB, CPAD, CPOTH or CPRR sub funds only.

8800 CONSTRUCTION - ARCHITECTURE/ENGINEER FEES
8801 CONSTRUCTION - REIMBURSEMENT EXPENSE
8802 CONSTRUCTION - ENGINEERING SERVICES
8803 CONSTRUCTION - MATERIAL TESTS
8804 CONSTRUCTION - SURVEYS
8805 CONSTRUCTION - SITE INVESTIGATION
8806 CONSTRUCTION - INSPECTION
8810 CONSTRUCTION - LAND PURCHASE
8815 CONSTRUCTION - STRUCTURE NEW
8820 CONSTRUCTION - STRUCTURE REMODEL
8825 CONSTRUCTION - SITE WORK
8826 CONSTRUCTION - LANDSCAPE
8830 INFRASTRUCTURE - UTILITIES
8831 INFRASTRUCTURE - STREET IMPROVEMENTS
8832 INFRASTRUCTURE - ROAD/WATERWAY IMPROVEMENT
8835 CONSTRUCTION - LINES ACNS
8836 CONSTRUCTION - UTILITIES TELECOMM
8838 ALARM+ SECURITY SYSTEMS
8840 CONSTRUCTION - ADMINISTRATIVE EXPENSE
8845 MISCELLANEOUS SERVICE EXPENSE
8848 CONSTRUCTION - EMERGENCY MAINTENANCE
8850 CONSTRUCTION - MISCELLANEOUS FEES
8855 CONSTRUCTION - ADVERTISEMENT FEE
8865 CONSTRUCTION - INSURANCE
8870 CONSTRUCTION - UTILITIES
8875 CONSTRUCTION - RENTALS
8882 CONSTRUCTION - EASEMENT
8883 CONSTRUCTION - WATER RIGHTS

8900 CONSTRUCTION - ART
8905 CONSTRUCTION - FIXED EQUIPMENT
8910 CONSTRUCTION - MOVABLE EQUIPMENT
8915 CONSTRUCTION - VEHICLE > $5000 EQUIPMENT
8920 CONSTRUCTION - LEASED FURNITURE/FIXTURE
8925 CONSTRUCTION - LEASED OTHER CAPITAL EQUIP
8930 CONSTRUCTION - SOFTWARE
8940 CONSTRUCTION - MOVEABLE EQUIPMENT < $5,000
8955 CONSTRUCTION - BUILDING MATERIALS
Used to accumulate the costs for a construction project while it is being built. At the end of the project, the entire cost of the project is capitalized, if it meets capitalization guidelines. Construction projects are those that are directly appropriated to the University by the State through the Long Appropriations Bill (Long Bill) or projects financed by the operating funds of Auxiliary Enterprises, Intercollegiate Athletics or by the issuing of bonds for the construction of a specific facility. For use by Facilities Management and Plant Funds Accounting only, within the CPLB, CPAD, CPOTH or CPRR sub funds.

9000 BUDGET INDIRECT COST RECOVERY
Budget pool for indirect costs (general and administrative expense). Budget transactions only. Expense should not be recorded in this object code.

9001 MANDATORY CCHE TRANSFER IN
Receipt of funds from the Colorado Commission on Higher Education (CCHE) provided through a State of Colorado legislative bill, in support of University operations.

9002 BOG INDIRECT COST TRANSFER IN
To record indirect costs (general and administrative expense) recovered by the BOG. For use by Business and Financial Services only.

9003 BOG TRANSFER IN
9004 LAND BOARD RENT REVENUE TRANSFER IN
Rental Revenues received from the Board of Land Commissioners for leases, rents, and timber sales. For use by Business and Financial Services only.

9005 STATE APPROPRIATION-CONSTRUCTION TRF IN
State of Colorado general fund support provided through the Long Appropriations Bill for Capital Construction projects. For use by Business and Financial Services only in the CPRR subfund.

9006 STATE APPROPRIATION-CONSTRUCTION ADJ IN
9007 CSU-P TRANSFER IN
To record transfers in from CSU Pueblo. This is not used on a Transfer of Funds document.

9008 BOG TRANSFER EX
9009 CONTRA LEASE/INTEREST PAYABLE REVENUE
9010 TRADE-IN ALLOWANCE-EQUIPMENT REVENUE
Trade-in of equipment on the purchase of a new piece of equipment.
9011 CAPITAL EXPENSE ELIMINATION
Capitalization of the acquisition of equipment costing in excess of $1,000.
9012 CONSTRUCTION COST CAPITALIZED
9013 MANDATORY CCHE TRANSFER EX
Disbursements for cost share of funds with The Colorado Commission on Higher Education (CCHE), as designated through a State of Colorado legislative bill.
9014 BOG INDIRECT COST TRANSFER EX
To record indirect costs (general and administrative expense) recognized by the CSUS institutions to the BOG. For use by Business and Financial Services only.
9015 RECHARGE OFFSET
9016 MANDATORY CCHE TRANSFER EX-OPA
Disbursements for cost share of funds with The Colorado Commission on Higher Education (CCHE) Department of Personnel and Administration, as designated through a State of Colorado legislative bill.
9017 CSU-P TRANSFER EX
To record transfers out from CSU Pueblo. This is not used on a Transfer of Funds document.
9018 CSU-G TRANSFER IN
9019 CSU-G TRANSFER EX
9020 State Appropriation-Emergency Maint
9021 STATE APPROPRIATION-EMERGENCY MAINT CAP
To record state appropriations for emergency maintenance on capitalized projects. For use by BFS only.
9022 TREASURY TRANSFER IN
To record Treasury Transfers of Income. For use by BFS only.
9201 NOMINAL BALANCE - NET INCOME
Used to roll income activity into fund balance at fiscal year close.
9202 NOMINAL BALANCE - NET EXPENSE
Used to roll expense activity into fund balance at fiscal year close.
93xx Principal & Interest loan balance that has been canceled during the current fiscal year for borrowers who have received a cancellation under the listed program.
9310 PRINC+INT CANCEL-TEACHER DEFENSE
9311 PRINC+INT CANCEL-TEACHER DIRECT LOANS
9312 PRINCIPAL+INTEREST CANCELLED-DEATH
9313 PRINC+INT CANCEL-DISABILITY <2002
9314 PRINCIPAL+INTEREST CANCELLED-BANKRUPTCY
9315 PRINCIPAL+INTEREST CANCELLED-MILITARY
9316 PRINC+INT CANCEL-MILITARY-PERKINS
9317 PRINCIPAL+INTEREST ASSIGNED US GOVMT
9318 PRINCIPAL+INTEREST CANCELLED-PEACE CORPS
9319 PRINCIPAL+INTEREST WRITTEN OFF
9320 PROVEN DOUBTFUL STUDENT LOANS
9321 PRINC+INT CANCEL-LAW ENFORCEMENT
9322 PRINCIPAL+INTEREST CANCELLED-TEACHING
9323 PRINCIPAL+INTEREST CANCELLED-CHILD CARE
9324 PRINCIPAL+INTEREST CANCELLED-NURSING
9325 PRINCIPAL+INTEREST CANCELLED-DISABILITY
9326 PRINC+INT CANCEL-TRIBAL COLLEGE/UNIV FAC
9327 PRINCIPAL+INTEREST CANCELLED-LIBRARIAN
9328 PRINC+INT CANCEL-SPEECH PATHOLOGIST
9329 PRINC+INT CANCEL-PUBLIC DEFENDER
9330 PRINCIPAL+INTEREST CANCELLED-FIREFIGHTER
9331 PRINC+INT CANCEL-PRE-K/CHILD CARE STAFF
9332 ADMINISTRATIVE EXPENSE
University administrative expense charged to the federal government to administer federal student loan programs.
9333 PRINC+INT CANCEL-VA DETERMINED DISABILITY
9334 OTHER COLLECTION COSTS
Other costs associated with the collection of student loans, including outside collection agency fees and the write-off of small loan balances (<$10).
9401 BUILDING ACQUISITION CONSTRUCTION COSTS
Capitalization of the acquisition of buildings and improvements to buildings costing in excess of $50,000.
9404 CAPITALIZED PREMIUM EXPENSE
For use by Business and Financial Services only.
9405 CAPITALIZED COST OF ISSUANCE EXPENSE
9406 EXPENDABLE FOR PLANT FACILITIES
Construction expense controlled maintenance fees and renewal & replacement fees on plant fund facilities.
9407 INTEREST ON BONDS/NOTES PAYABLE
Bond interest accrued is booked on a monthly basis based on the Debt Service schedule. For use by Business and Financial Services only.
9408 INTEREST ON CAPITAL LEASES
9409 BOND PREMIUM EXPENSE
Premium/Discount is booked at time of the bond issuance. Total is decreased/increased monthly based on the bond
Premium/Discount amortization schedule. A prorate is run each month for the amount between 2802 and 9409. For use
by Business and Financial Services only.
9410 CAPITALIZED INTEREST EXPENSE
For use by Business and Financial Services only.
9411 EQUIPMENT - TRADE - IN
Expense associated in decreasing the equipment asset balance of capitalized equipment that is being traded in on the
purchase of new equipment.
9412 EQUIPMENT-SALES
Expense associated in decreasing the equipment asset balance of capitalized equipment that was sold.
9413 EQUIPMENT-THEFT/SCRAP
Expense associated in decreasing the equipment asset balance of capitalized equipment due to equipment that was
lost, stolen, or scrapped.
9414 EQUIPMENT-PHYSICAL INVENTORY
Expense adjustment of the asset balance to match the actual physical inventory.
9415 DISPOSAL OF BUILDINGS
9416 WRITE-OFF ACCUMULATED DEPRECIATION
9417 LOSS ON CAPITAL ASSETS
9500 FACILITIES+ADMINISTRATIVE COSTS
Budget pool for indirect costs. University indirect costs chargeable to a sponsor or account using a base and rate
established by terms of a contract or grant or part of the University’s Indirect Cost Proposal. For use by Business &
Financial Services or Sponsored Programs Accounting only.
9545-9651 GENERAL & ADMINISTRATIVE EXPENSE
9545 GENERAL+ADMIN-LIBRARY
9547 GENERAL+ADMIN-STUDENT SERVICES
General and administrative expense costs of the professional veterinary medicine program. For use by Business &
Financial Services only.
9549 GENERAL+ADMIN-ACADEMIC SUPPORT
9550 GENERAL+ADMIN-OPERATION/MAINT OF PLANT
9551 GENERAL+ADMIN-INSTITUTIONAL SUPPORT
9552 GENERAL+ADMIN-AUXILIARY ENTERPRISE
9600 EG/RARSP INDIRECT COST RECOVERY
9610 RESERVE OUTSTANDING ORDER EXTERNAL ENCUM
9611 RESERVE OUTSTANDING ORDER INTERNAL ENCUM
9645 EG GENERAL+ADMINISTRATIVE-LIBRARY
9647 EG GENERAL+ADMIN-STUDENT SERVICES
9649 EG GENERAL+ADMIN-ACADEMIC SUPPORT
9650 EG GENERAL+ADMIN-OPERATION/MAINT PLANT
9651 EG GENERAL+ADMIN-INSTITUTIONAL SUPPORT
9652 EG GENERAL+ADMIN-AUXILIARY ENTERPRISE
G&A Expense Recoveries. For use by Business and Financial Services or Sponsored Programs only.
9654 EG GENERAL+ADMIN-ACADEMIC SUPPORT
9655 EG GENERAL+ADMIN-OPERATION/MAINT PLANT
9656 EG GENERAL+ADMIN-INSTITUTIONAL SUPPORT
To record the offset to G&A charged to 9552.
9700 CORE INTRAFUND TRANSFER
9701 OTHER FUND ADDITIONS
Other fund additions (revenues) not otherwise classified in another 9xxx account control.
9702 GAIN/LOSS ON REFUNDING
Loss of bond refunding is booked at time of the bond refunding issuance. Total is reduced monthly based on the bond
Deferred Gain/Loss amortization schedule. A prorate is run each month for the amount between 1770 and 9702. For use
by Business and Financial Services only.
9703 BOND EXPENSE ALLOCATION
Transfers total expense activity from a bond project account to it’s bond cash account.
9704 LOSS ON EXTINGUISHABLE DEBT
Amount lost (expended) from the payoff of University liabilities, when the payoff is more than the actual amount of
debt.
9705 OTHER DEDUCTIONS
9706 BOND COST OF ISSUANCE EXPENSE
COI amounts reduced monthly based on the bond COI amortization schedule. A prorate is run each month for the
amount between 1730 and 9706. For use by Business and Financial Services only.
9707 BANK TRUSTEE FEES
Expenses associated with the issuance of bond or other debt on behalf of the University.
9708 COP PAYABLE AUXILIARY
Capital lease repayment costs
9751 QUASI TRANSFER-INSTRUCTION
9752 QUASI TRANSFER-RESEARCH
9753 QUASI TRANSFER-PUBLIC SERVICE
9754 QUASI TRANSFER-ACADEMIC SUPPORT
9755 QUASI TRANSFER-STUDENT SERVICES
9756 QUASI TRANSFER-INSTITUTIONAL SUPPORT
9757 QUASI TRANSFER-OPERATION/MAINT OF PLANT
9758 QUASI TRANSFER-SCHOLARSHIPS+FELLOWSHIPS
9759 QUASI TRANSFER-AUXILIARY
9771 CPLB SUB FUND EXPENSE SUMMARY CONTRA
    Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.
9772 CPAD SUB FUND EXPENSE SUMMARY CONTRA
    Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.
9773 CPOTH SUB FUND EXPENSE SUMMARY CONTRA
    Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.
9774 CPRR SUB FUND EXPENSE SUMMARY CONTRA
    Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.
9779 NON-PLANT EXPENSE SUMMARY CONTRA
9800 PVM EQUIPMENT RESERVE TRANSFER IN
    Transfers to the Plant Funds from the Vet Medicine (WICHE) equipment reserve, used to fund equipment purchases.
9801 BOND PRINCIPAL+INTEREST TRANSFER IN
    Transfers from bond project accounts to the Plant Funds for payment of bond principal and interest, as mandated by the bond indenture. For use by Business and Financial Services only.
9803 RESERVE SUB FUND TRANSFER IN
9805 PVM EQUIPMENT RESERVE TRANSFER EX
    Transfers from the Veterinary Medicine (WICHE) equipment reserve to the Plant Funds, used to fund equipment purchases.
9806 BOND PRINCIPAL+INTEREST TRANSFER EX
    Transfers from other fund groups to the Plant Funds to fund a reserve (funds set aside for future use), as mandated by the bond indenture.
9807 RESERVE SUB FUND TRANSFER EX
9809 PRE-ENCUMBRANCES
9890 INTERNAL ENCUMBRANCES
9891 EXTERNAL ENCUMBRANCES
9892 COST SHARE ENCUMBRANCES
9900 NON-MANDATORY TRANSFER IN
9902 NON-MANDATORY TRANSFER EX
9904 PLANT SUB FUNDS TRANSFER IN
9905 PLANT SUB FUNDS TRANSFER EX
9911 INDIRECT COST REVENUE ADJUSTMENT
9912 INDIRECT COST EXPENSE ADJUSTMENT
9920 INCOME STREAM TRANSFERS
    This object code is used only with automatic transfers done when a Budget Adjustment document is created between subfunds, EG, PVM, EXTEN, EXPSTA, and CSFS.

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