<table>
<thead>
<tr>
<th>Object Code</th>
<th>Title &amp; Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100</td>
<td>Claim On Cash</td>
</tr>
<tr>
<td></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</td>
<td>Imprest Operations</td>
</tr>
<tr>
<td></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</td>
<td>Imprest Payroll</td>
</tr>
<tr>
<td></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</td>
<td>Imprest Checking - Other</td>
</tr>
<tr>
<td></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</td>
<td>Cash on Deposit with the State Treasury</td>
</tr>
<tr>
<td></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</td>
<td>Cash on Hand</td>
</tr>
<tr>
<td></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>1107</td>
<td>Cash - Fiduciary Trust - BFS/HR only</td>
</tr>
<tr>
<td></td>
<td>This is a bank offset object code that is only used for 'Bank 46'. For BFS and Payroll use only.</td>
</tr>
<tr>
<td>1110</td>
<td>Restricted Cash, Noncurrent</td>
</tr>
<tr>
<td></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</td>
<td>Restricted Checking</td>
</tr>
<tr>
<td></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>1112</td>
<td>Restricted Cash, Current</td>
</tr>
<tr>
<td>1130</td>
<td>Petty Cash Funds</td>
</tr>
<tr>
<td></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>1131</td>
<td>Change Funds</td>
</tr>
<tr>
<td></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 and any change fund entries are posted to the POOLED sub fund.</td>
</tr>
<tr>
<td>1135</td>
<td>GASB 31 Unrealized Gain/Loss</td>
</tr>
<tr>
<td></td>
<td>Record unrealized gains/losses on investments held by the State. For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>1176</td>
<td>US Government Securities With Trustee</td>
</tr>
<tr>
<td></td>
<td>Short term (less than 1 year) investment of University funds in United States Government Securities that are held by a trustee for the University.</td>
</tr>
<tr>
<td>1310</td>
<td>Restricted Investments</td>
</tr>
<tr>
<td></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>1320</td>
<td>US Treasury Notes-Purchase</td>
</tr>
<tr>
<td></td>
<td>Premium or discount on investment of University funds in US Treasury Notes</td>
</tr>
<tr>
<td>1325</td>
<td>US Treasury Notes-Maturity</td>
</tr>
<tr>
<td></td>
<td>Current par amount of investment of University funds in US Treasury Notes</td>
</tr>
<tr>
<td>1330</td>
<td>Premium/Discount US Treasury-Purchase</td>
</tr>
<tr>
<td>1399</td>
<td>Premium/Discount US Treasury-Maturity</td>
</tr>
<tr>
<td></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</td>
<td>Pooled Installment, Future</td>
</tr>
<tr>
<td>1401</td>
<td>Pooled Installment, Current</td>
</tr>
<tr>
<td>1402</td>
<td>Pooled Installment, Past</td>
</tr>
<tr>
<td>1403</td>
<td>Pooled Contract Receivable</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>1404</td>
<td>Returned Check/ACH/Wire Pmt Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for payments that have not been honored by the</td>
</tr>
<tr>
<td></td>
<td>person’s bank, which are returned to the University as unpaid. Departments</td>
</tr>
<tr>
<td></td>
<td>are to work on collecting these funds.</td>
</tr>
<tr>
<td>1410</td>
<td>ARIES Student Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University by students for tuition, fees, housing and other</td>
</tr>
<tr>
<td></td>
<td>charges that are billed through the Aries System.</td>
</tr>
<tr>
<td>1411</td>
<td>ARIES Student Receivable Contra</td>
</tr>
<tr>
<td></td>
<td>Distribution of the balance forward, conversion amount among the funds that</td>
</tr>
<tr>
<td></td>
<td>bill student customers.</td>
</tr>
<tr>
<td>1412</td>
<td>Allowance For Doubtful Accounts-Student</td>
</tr>
<tr>
<td></td>
<td>Amounts (or reserve) set aside for uncollectible (bad debt expense) student</td>
</tr>
<tr>
<td></td>
<td>accounts receivable.</td>
</tr>
<tr>
<td>1413</td>
<td>Allowance For Doubtful Departmental Accounts</td>
</tr>
<tr>
<td></td>
<td>To be used when the department has determined a bad debt rate. This</td>
</tr>
<tr>
<td></td>
<td>corresponds with object code 4433.</td>
</tr>
<tr>
<td>1415</td>
<td>ARIES Commercial Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University by customers/non-students for a variety of</td>
</tr>
<tr>
<td></td>
<td>materials or services performed by a department of the University, billed</td>
</tr>
<tr>
<td></td>
<td>via Aries. Examples include veterinary, soils testing, child care, married</td>
</tr>
<tr>
<td></td>
<td>student housing and computing services.</td>
</tr>
<tr>
<td>1416</td>
<td>ARIES Commercial Receivable Contra</td>
</tr>
<tr>
<td></td>
<td>Distribution of the balance forward, conversion amount, from the Aries</td>
</tr>
<tr>
<td></td>
<td>System, among the funds that bill commercial customers.</td>
</tr>
<tr>
<td>1417</td>
<td>Allowance For Doubtful Accounts-Commercial</td>
</tr>
<tr>
<td></td>
<td>Amounts (or reserve) set aside for uncollectible (bad debt expense)</td>
</tr>
<tr>
<td></td>
<td>commercial accounts receivable.</td>
</tr>
<tr>
<td>1420</td>
<td>Trust Receivables - BFS/HR only</td>
</tr>
<tr>
<td></td>
<td>OPEB Trust receivables set up at fiscal year-end for items earned in the</td>
</tr>
<tr>
<td></td>
<td>prior fiscal year, but not received by the OPEB Trust until the new fiscal</td>
</tr>
<tr>
<td></td>
<td>year. For Business and Financial Services and Payroll use only.</td>
</tr>
<tr>
<td>1421</td>
<td>Interest and Dividends-BFS/HR only</td>
</tr>
<tr>
<td>1423</td>
<td>OSP Subcontractor Advance</td>
</tr>
<tr>
<td>1424</td>
<td>Travel Advance Receivable Contra</td>
</tr>
<tr>
<td>1425</td>
<td>Travel Expense Advance</td>
</tr>
<tr>
<td></td>
<td>Amounts advanced to University travelers for out of pocket expenses to be</td>
</tr>
<tr>
<td></td>
<td>incurred, but not covered by the Credit Card. Expenses may include</td>
</tr>
<tr>
<td></td>
<td>registration fees, tips, taxi fares, road tolls, meals or other charges</td>
</tr>
<tr>
<td></td>
<td>not payable by credit card. For use by Business &amp; Financial Services only.</td>
</tr>
<tr>
<td>1426</td>
<td>Travel Advance Payback</td>
</tr>
<tr>
<td></td>
<td>For use by Payroll only.</td>
</tr>
<tr>
<td>1427</td>
<td>Athletic Card Payroll Deduction</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the Athletic Department for season tickets that will be paid</td>
</tr>
<tr>
<td></td>
<td>via CSU payroll deduction.</td>
</tr>
<tr>
<td>1428</td>
<td>Short Checks</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for checks that have not been honored by the</td>
</tr>
<tr>
<td></td>
<td>person’s bank returned to the University as unpaid.</td>
</tr>
<tr>
<td>1429</td>
<td>Vendor Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for paid goods that have been returned by the</td>
</tr>
<tr>
<td></td>
<td>University to the ordering company or a price adjustment. Also referred to</td>
</tr>
<tr>
<td></td>
<td>as a credit memo.</td>
</tr>
<tr>
<td>1430</td>
<td>Student Health Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed to CSU Health Network that hasn’t been billed through Aries.</td>
</tr>
<tr>
<td></td>
<td>For use by CSU Health Network only.</td>
</tr>
<tr>
<td>1432</td>
<td>Third Party Receivable (Hartshorn Only)</td>
</tr>
<tr>
<td></td>
<td>For use by CSU Health Network only to reflect the charges that are billed</td>
</tr>
<tr>
<td></td>
<td>to the student health insurance CSU sells.</td>
</tr>
<tr>
<td>1433</td>
<td>Federal Subsidy Receivable BAB</td>
</tr>
<tr>
<td></td>
<td>Subsidy amount is booked on a monthly basis from the 2010B Debt Service</td>
</tr>
<tr>
<td></td>
<td>schedule. Federal subsidy is received for the Build America Bonds on a semi</td>
</tr>
<tr>
<td></td>
<td>annual basis and applied to the semi annual bond payment. For use by</td>
</tr>
<tr>
<td></td>
<td>Business and Financial Services only.</td>
</tr>
<tr>
<td>1434</td>
<td>Federal Subsidy Receivable RZEDB</td>
</tr>
<tr>
<td></td>
<td>Subsidy amount is booked on a monthly basis from the 2010C Debt Service</td>
</tr>
<tr>
<td></td>
<td>schedule. Federal subsidy is received for the Recovery Zone Bonds on a semi</td>
</tr>
<tr>
<td></td>
<td>annual basis and applied to the semi annual bond payment. For use by</td>
</tr>
<tr>
<td></td>
<td>Business and Financial Services only.</td>
</tr>
<tr>
<td>1435</td>
<td>Collection Costs Receivable</td>
</tr>
<tr>
<td></td>
<td>Amounts owed the University for collection agency costs from students who</td>
</tr>
<tr>
<td></td>
<td>have received either a Perkins or Health Professions Student Loan.</td>
</tr>
<tr>
<td>1436</td>
<td>Collection Costs Recovered</td>
</tr>
<tr>
<td></td>
<td>Contra account control for object code 1435.</td>
</tr>
</tbody>
</table>
1437 Other Receivables
Receivables owed the University not defined in other 14xx account controls.

1438 Allowance For Doubtful Accounts-Other
Amounts (or reserve) set aside for other uncollectible (bad debts) receivables not defined in other 14xx account controls.

1439 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.

1440 IntraFund Receivable Same Agency
Amounts owed the University from another Cost Center within the University, within the same CORE fund and State Department.

1441 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.

1442 Intra CSUS Receivable, Current
Amounts owed the University from another Colorado State University System institution, due in less than 1 year.

1443 Emergency Employee Loan Receivable

1444 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.

1445 Intra CSUS Receivable, Noncurrent
Amounts owed the University from another Colorado State University System institution, due in 1 year or more.

1447 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.

1448 Loans Receivable Nonloan Fund, Current

1449 InterFund Receivable COF
Amounts owed the University from the State (College Assist/CDHE) for approved student College Opportunity Fund stipends.

1450 Billed Receivable Federal
1451 Billed Receivable Colorado Higher Ed
1452 Billed Receivable Colorado NonHigher Ed
1453 Billed Receivable Private/Local
Amounts owed the University for Contract & Grants that have been billed.

1454 US Government Obligations - BFS/HR only
1455 Domestic Equity-BFS/HR only
1456 International Equity-BFS/HR only
1457 Fixed Income - BFS/HR only
1458 Alternative Investments - BFS/HR only
1459 Real Estate - BFS/HR only
1460 Unbilled Receivable Federal
1461 Unbilled Receivable Colorado Higher Ed
1462 Unbilled Receivable Colorado NonHigherEd
1463 Unbilled Receivable Private/Local
Amounts owed the University for Contract & Grants that have not been billed.

1464 Unbilled Receivable Federal Contra
Contra account control to 145x or 146x.

1468 Student Loans Receivable, Current
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.

1469 Student Loans Receivable-Veterinary Med
Amounts owed the University from students enrolled in the Graduate Professional Veterinary Medicine Program for Perkins student loans.

1470 Student Loans Receivable, Noncurrent
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.

1471 Loan Principal Collected
Total principal amount collected since the inception of the loan program.
1472 Principal Cancelled-Teacher Defense
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.

1473 Principal Cancelled-Teacher Direct Loans
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.

1474 Principal Cancelled-Death
Principal loan balance that has been cancelled from the inception of the loan program due to the death of the borrower.

1475 Principal Cancelled-Disability
Principal loan balance that has been cancelled from the inception of the loan program due to the long term disability of the borrower.

1476 Principal Cancelled-Bankruptcy
Principal loan balance that has been cancelled from the inception of the loan program due to the bankruptcy of the borrower.

1477 Principal Cancelled-Military
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.

1478 Principal Adjustment-Other
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.

1479 Principal Cancelled-Peace Corps
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.

1480 Principal Cancelled-Law Enforcement
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.

1481 Interest Receivable Student Loans
Amounts owed the University by borrowers for interest that has accrued on principal loan amounts due.

1482 Defaulted Loan US Government
Student loan balances turned over to the US Government for collection due to the borrower defaulting (non-payment) on a student loan.

1483 Allowance For Uncollected Loans, Noncurr
Amounts (or reserve) set aside for uncollectible (bad debt expense) student loans receivable.

1484 Defaulted Write Off
Student loan balances written off the University’s accounting records. These loans have been deemed uncollectible.

1485 Late Payment Charge Receivable Loans
Amounts owed the University for late payment charges from students who have received either a Perkins or Health Professions Student Loan.

1486 Allowance For Uncollected Loans, Current
Amounts (or reserve) set aside for uncollectible (bad debt expense) current student loans receivable.

1487 Principal Cancelled-Tribal Coll/Univ Fac

1488 Student Loans Clearing Consolidated Loan
Funds received by the Cashier’s Office prior to disbursement by Student Loans Receivable to Short-Term Student Loan principal, interest and late fees.

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

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.

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.

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.

Principal Cancelled-Speech Pathologist
Principal Cancelled-Public Defender
Principal Cancelled-Firefighter
Principal Cancelled-PreK/Child Care
Principal Cancelled-VA Deter Disability

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

Pharmacy Supply Inventory
To record the purchase of Pharmacy Inventory.

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

Radiology Supply Inventory
Clinical Pathology Supply Inventory
Hay+Straw Supply Inventory

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

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

Food+Food Supply Inventory

Drugs+Medicine Resale Inventory
To record pharmacy inventory adjustments.

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

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

Resale Inventory-Contra
Inventory Contra

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

Supply Inventory Contra-Pharmacy
Pharmacy Supply Inventory Contra

Supply Inventory Contra-Central
VTH Central Inventory Contra

Supply Inventory Contra-Radiology

Supply Inventory Contra-Clinical Path

Supply Inventory Contra-Hay+Straw

Resale Inventory Out-Textbooks New
New textbook resale inventory out

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 (200xxx) Fund only.

1610 Cashier Clearing
Temporary clearing account for cashier activity. Must have a zero balance at fiscal year-end.

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 Impr
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 Fund

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

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.

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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2061</td>
<td>Odd Year Student Support Contrib Fee</td>
<td></td>
</tr>
<tr>
<td>2062</td>
<td>Even Year Student Support Contrib Fee</td>
<td></td>
</tr>
<tr>
<td>2065</td>
<td>Deposits, Noncurrent</td>
<td></td>
</tr>
<tr>
<td>2070</td>
<td>Student Health Insurance-Basic</td>
<td>Amounts owed for prepaid basic health insurance premiums.</td>
</tr>
<tr>
<td>2100</td>
<td>Accounts Payable</td>
<td>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.</td>
</tr>
<tr>
<td>2101</td>
<td>Other Payables</td>
<td>Amounts owed to outside creditors or agencies, not otherwise defined in the 21xx object codes.</td>
</tr>
<tr>
<td>2103</td>
<td>Yearend Payables</td>
<td>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.</td>
</tr>
<tr>
<td>2104</td>
<td>Intrafund Payable Same Agency</td>
<td>Amounts owed by the University to another Cost Center within the University, within the same CORE fund and State Department.</td>
</tr>
<tr>
<td>2106</td>
<td>Intra CSUS Payable, Current</td>
<td>Amounts owed by the University to another Colorado State University System institution, due in less than 1 year.</td>
</tr>
<tr>
<td>2107</td>
<td>Intrafund Payable Other Agency</td>
<td>Amounts owed by the University to another Cost Center outside of the University, assigned to the same CORE fund but different State Department.</td>
</tr>
<tr>
<td>2108</td>
<td>Interfund Payable Other Agency</td>
<td>Amounts owed by the University to another Cost Center outside of the University, assigned to a different CORE fund and State Department.</td>
</tr>
<tr>
<td>2109</td>
<td>Deceased EE Wages Payable</td>
<td>To record deceased employees beneficiary payment.</td>
</tr>
<tr>
<td>2111</td>
<td>Payable to Student/Customer</td>
<td>Amounts owed to University customers due to credit balances on Student, Commercial or Loan Accounts Receivable.</td>
</tr>
<tr>
<td>2112</td>
<td>Wires Payable</td>
<td>Amounts owed to University customers for funds to be electronically paid (wire transfers).</td>
</tr>
<tr>
<td>2113</td>
<td>Accrued Liability</td>
<td></td>
</tr>
<tr>
<td>2114</td>
<td>Accrued Liability-Other (BFS Only)</td>
<td></td>
</tr>
<tr>
<td>2130</td>
<td>Retainage-State Construction</td>
<td>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.</td>
</tr>
<tr>
<td>2150</td>
<td>Other Liability, Current (BFS Only)</td>
<td>Amounts owed by the University for the Retiree Medical Liability and the rebate interest/principal, due in less than 1 year.</td>
</tr>
<tr>
<td>2190</td>
<td>Trust Payables - BFS/HR only</td>
<td>OPEB Trust payables set up at fiscal year-end for items received in the prior fiscal year, but not billed to the OPEB Trust until the new fiscal year. For Business and Financial Services and Payroll use only.</td>
</tr>
<tr>
<td>2191</td>
<td>Purchased Interest-BFS/HR only</td>
<td></td>
</tr>
<tr>
<td>2201</td>
<td>Prepaid Insurance Payable</td>
<td></td>
</tr>
<tr>
<td>2202</td>
<td>Fidelity DCP</td>
<td></td>
</tr>
<tr>
<td>2203</td>
<td>TIAA CREF DCP</td>
<td></td>
</tr>
<tr>
<td>2204</td>
<td>Valic DCP</td>
<td></td>
</tr>
<tr>
<td>2205</td>
<td>Default DCP</td>
<td></td>
</tr>
<tr>
<td>2207</td>
<td>Student/DCP/TIAA CREF</td>
<td></td>
</tr>
<tr>
<td>2209</td>
<td>Faculty Benefits Payable Reduction</td>
<td></td>
</tr>
<tr>
<td>2225</td>
<td>Collection Fees</td>
<td></td>
</tr>
<tr>
<td>2229</td>
<td>Miscellaneous Deduction-Child Support</td>
<td></td>
</tr>
<tr>
<td>2251</td>
<td>Faculty/Admin Pro Life Insur-Hartford</td>
<td></td>
</tr>
<tr>
<td>2260</td>
<td>Faculty/Admin Pro Medical</td>
<td></td>
</tr>
<tr>
<td>2261</td>
<td>Faculty/Admin Pro Vision</td>
<td></td>
</tr>
<tr>
<td>2262</td>
<td>Faculty/Admin Pro Life Insurance</td>
<td></td>
</tr>
<tr>
<td>2263</td>
<td>Faculty/Admin Pro Dental</td>
<td></td>
</tr>
<tr>
<td>2265</td>
<td>415(M) Retirement</td>
<td></td>
</tr>
<tr>
<td>2266</td>
<td>457 Loan</td>
<td></td>
</tr>
<tr>
<td>2287</td>
<td>Faculty/Admin Pro Dental-EBMS</td>
<td></td>
</tr>
<tr>
<td>2290</td>
<td>Faculty/Admin Pro Short Term Disability</td>
<td></td>
</tr>
<tr>
<td>2301</td>
<td>Federal Withholding Taxes</td>
<td></td>
</tr>
<tr>
<td>2302</td>
<td>State Withholding Taxes</td>
<td></td>
</tr>
<tr>
<td>2303</td>
<td>Local Withholding Taxes</td>
<td></td>
</tr>
</tbody>
</table>
Accrued Liability-Payroll+Other Expenses

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.
2401 Unearned Salary 9/12
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.

2402 Unearned Fringe 9/12
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.

2403 Fringe Benefit Pool
Liability incurred by the University to provide fringe benefits to its employees.

2404 IBNR Liability

2405 Long-Term Claims+Judgements
Liabilities associated with self insurance programs.

2406 Other Payroll Liability, Noncurrent
For payroll use only.

2407 Benefits Paid Contra
Benefits paid for the other post-employment benefit plans (OPEB plans). For use by Business & Financial Services and Human Resources only.

2408 Unfunded Liability, Current
The current unfunded liability for the other post-employment benefit plans (OPEB plans). For use by Business & Financial Services and Human Resources only.

2409 Unfunded Liability, Noncurrent
The noncurrent unfunded liability for the other post-employment benefit plans (OPEB plans). For use by Business & Financial Services and Human Resources only.

2420 Undistributed Receipts
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
2521 Unearned Division Of Continuing Ed Other
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.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2591</td>
<td>Convenience Card</td>
<td>Revenues received by the Student Center for the Convenience Card (RamCash) in advance of providing goods or services.</td>
</tr>
<tr>
<td>2601</td>
<td>Federal Advances</td>
<td>Revenues received from Federal agencies, which have not been expended.</td>
</tr>
<tr>
<td>2602</td>
<td>State Advances</td>
<td>Revenues received from State of Colorado governmental agencies, which have not been expended.</td>
</tr>
<tr>
<td>2610</td>
<td>Fund Balance Advances</td>
<td>Revenues received from Contract &amp; Grant sponsors, which have not been expended.</td>
</tr>
<tr>
<td>2800</td>
<td>Bonds Payable, Noncurrent</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2801</td>
<td>Bonds Payable, Current</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2802</td>
<td>Bonds Payable Premium/Discount</td>
<td>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.</td>
</tr>
<tr>
<td>2803</td>
<td>Deferred Gain/Loss On Refunding</td>
<td></td>
</tr>
<tr>
<td>2805</td>
<td>Bonds Payable-Noncapital, Noncurrent</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2807</td>
<td>Deposit of Bond Proceeds</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2808</td>
<td>Bond Principal Payments</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2810</td>
<td>Bond Debt Contra</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2840</td>
<td>Capital Leases Payable, Noncurrent</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2841</td>
<td>Capital Leases Payment (Contra)</td>
<td></td>
</tr>
<tr>
<td>2842</td>
<td>Capital Leases Payable, Current</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2850</td>
<td>Capital COP, Noncurrent</td>
<td>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.</td>
</tr>
<tr>
<td>2851</td>
<td>Capital COP, Current</td>
<td>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.</td>
</tr>
<tr>
<td>2860</td>
<td>Intra CSUS Payable, Noncurrent</td>
<td>Amounts owed by the University to another Colorado State University System institution, due in 1 year or more.</td>
</tr>
<tr>
<td>2870</td>
<td>Other Liability, Noncurrent</td>
<td>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.</td>
</tr>
<tr>
<td>2880</td>
<td>Net Pension Liability, Noncurrent</td>
<td>Proportionate share of the defined benefit pension plan, per GASB 68. For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2891</td>
<td>DHIC BOG, Noncurrent</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2892</td>
<td>DHIC BOG, Current</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2896</td>
<td>DHIC BOG Treasury Interest, Current</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2897</td>
<td>DHIC BOG Capitalized Interest, Current</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2898</td>
<td>DHIC BOG Capitalized Interest, Noncurrent</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2899</td>
<td>DHIC BOG Treasury Interest, Noncurrent</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2905</td>
<td>Due To Internal (BFS Only)</td>
<td>Amounts owed by the University Cost Centers to a University Reserve account for a loan. For use by Central Departments only.</td>
</tr>
<tr>
<td>2920</td>
<td>Due To Current Self-Funded, Current</td>
<td></td>
</tr>
<tr>
<td>2930</td>
<td>Due To Current Restricted Sponsor, Curr</td>
<td></td>
</tr>
<tr>
<td>2975</td>
<td>Due To Plant Fund, Noncurrent</td>
<td></td>
</tr>
<tr>
<td>2980</td>
<td>SP Nonexchange Activity</td>
<td>Reclassification of sponsored program nonexchange activity to a deferred inflow per GASB 65. For use by Sponsored Programs Only.</td>
</tr>
<tr>
<td>2981</td>
<td>Deferred Inflows-Other</td>
<td>For use by Business and Financial Services only.</td>
</tr>
<tr>
<td>2985</td>
<td>Deferred Inflows-Pension Experience G/L</td>
<td></td>
</tr>
<tr>
<td>2986</td>
<td>Deferred Inflows-Pension Investments</td>
<td>Net difference between projected and actual earnings on pension plan investments, per GASB 68. For use by Business and Financial Services only.</td>
</tr>
</tbody>
</table>
Deferred Inflows-Pension Changes Assump
Changes of assumptions for pensions, per GASB 68. For use by Business and Financial Services only.

Deferred Inflows-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.

BEGINNING BALANCE
3000 Fund Balance
The beginning fund balance for the current fiscal year, and also equals the ending fund balance of the prior fiscal year.

3100 Adjust/Accrual Voucher Generated Offset
REVENUE
4073 STATE COP REVENUE
4100 GIFTS - CASH CAPITAL ASSET
4101 GIFTS - EQUIPMENT
4102 GIFTS - LIBRARY HOLDING
4103 GIFTS - COLLECTABLE OBJECTS
4104 GIFTS-NON-CASH
Gifts of non-cash items (gifts in kind) received by the University, through the CSU Foundation, not intended to result in,
or 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.

4105 GIFTS - PRIVATE/FOUNDATION
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.

4106 GIFTS - PRIVATE/FOUNDATION CONTRA
Return of funds from the 64 account (GIFT subfund) fund to the CSU Foundation. Reduction in value of a gift.

4200 CONTRACTS + GRANTS CAPITALIZED FEDERAL
4201 CONTRACTS + GRANTS CAPITALIZED LOCAL
4202 CONTRACTS + GRANTS CAPITALIZED PRIVATE
4203 CONTRACTS + GRANTS CAPITALIZED STATE
4204 CAPITALIZED GRANTS
4205 CONTRACTS + GRANTS FEDERAL
4206 CONTRACTS + GRANTS LOCAL
4207 CONTRACTS + GRANTS PRIVATE
4208 CONTRACTS + GRANTS STATE OF COLORADO
4209 CONTRACTS + GRANTS/CONTRACT AUDIT ADJUST
4211 TEACHER CANCELLED-FEDERAL
4212 CCHE APPROPRIATED REVENUE-FEDERAL
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.

4213 CONTRACTS + GRANTS - FED SPON INSTRUCTION
4214 CONTRACTS + GRANTS - ST SPON INSTRUCTION
4215 GRANTS + CONTRACTS STATE SEVERANCE TAX
4216 GRANTS + CONTRACTS STATE FED FLOW THRU
4217 GRANTS + CONTRACTS PRVT 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.

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
TUITION - GRADUATE - NON RESIDENT - EMPLOYEE
Tuition charges & tuition adjustments billed to University employees. For use by Enrollment Services and Business & Financial Services only.

TUITION - PVM - RESIDENT

TUITION - PVM - AT LARGE

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.

TUITION PVM - SPECIAL ADMITTANCE

OTHER RI TUITION - RESIDENT - SPRING

OTHER RI TUITION - RESIDENT - SUMMER EVEN YR

OTHER RI TUITION - RESIDENT - SUMMER - ODD YR

TUITION DISCOUNT - RESIDENT - GRADUATE

TUITION DISCOUNT - RESIDENT - UNDERGRAD

TUITION DISCOUNT - NONRESIDENT - GRADUATE

TUITION-DISCOUNTS-NONRESIDENT-UNDERGRAD

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.

Tuition-DCE-FALL

Tuition-DCE-SPRING

Tuition-DCE-SUMMER 01

Tuition-DCE-RENTAL ACCOUNTS

Tuition-DCE-SUMMER 2 REVENUE

Tuition-DCE-SUMMER X

Tuition-DCE-CREDIT

Tuition-DCE-SUMMER

Tuition-DCE-DISCOUNTS

Tuition-Off-Campus-Resident-Fall

Tuition-Off-Campus-Resident-Spring

Tuition-Off-Campus-Res-Summer Even Yr

Tuition-Off-Campus-Res-Summer Odd Yr

Tuition-Off-Campus-Non Resident-Fall

Tuition-Off-Campus-Non Resident-Spring

Tuition-Off-Campus-NonRes-Summer Even Yr

Tuition-Off-Campus-NonRes-Summer Odd Yr

Off Campus tuition charges & adjustments. For use by Enrollment Services and Business & Financial Services only.

Tuition - Resident - Budget

Tuition - Non Resident - Budget

WICHE Tuition-Non Resident-Budget

Tuition-Non Resident-At Large-Budget

Tuition - COF - Budget

Differential Tuition Budget

Supplemental Tuition Budget-Engineering

Supplemental Tuition-Budget-Computer Sci

Supplemental Tuition-Budget-Upper Div

Supplemental Tuition Budget-Business HCP

Facilities Fee Summer

Facilities Fee Fall

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

Student Activity Fee
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.

Program Assessment Charges

Tuition Federal Stabilization Offset
WICHE CURRENT YEAR ALLOCATION
AVAILABLE 1 - BFS USE ONLY
AVAILABLE 2 - BFS USE ONLY
FEDERAL CAPITAL CONTRIBUTION (BFS ONLY)
APPROPRIATIONS-STATE FINANCIAL AID

4362 COURSE FEES
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.

4363 COURSE FEES SUMMER SESSION
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.

4364 COURSE FEES FALL SEMESTER
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.

4365 COURSE FEES SPRING SEMESTER
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.

4366 TECHNOLOGY FEES
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.

4367 TECHNOLOGY FEES SUMMER SESSION
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.

4368 TECHNOLOGY FEES FALL SEMESTER
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.

4369 TECHNOLOGY FEES SPRING SEMESTER
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.

4370 DCE RENTAL FEES - INTERNAL REDISTRIBUTION
Division of Continuing Education internal redistribution of rental revenue.

4371 OTHER REVENUE - OPERATING

4372 APPROPRIATIONS - FEDERAL
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.
<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>4377</td>
<td>GENERAL MERCHANDISE SALE - AUXILIARY</td>
<td>Revenues generated from the sale of goods incidentally created by research, instruction, public service or other instructional &amp; laboratory experiences for students.</td>
</tr>
<tr>
<td>4378</td>
<td>GENERAL SALES OF SERVICE</td>
<td>Revenues generated from the sale of services incidental to the purpose of research, instruction, public service or other instructional and laboratory experiences for students.</td>
</tr>
<tr>
<td>4379</td>
<td>ROYALTY INCOME</td>
<td>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)</td>
</tr>
<tr>
<td>4380</td>
<td>OTHER SALES+SERVICES-AUXILIARY/SELF-FUND</td>
<td>All sales and services revenues not specifically categorized within other revenue object codes.</td>
</tr>
<tr>
<td>4381</td>
<td>GENERAL MERCHANDISE SALE-ED ACTIVITIES</td>
<td></td>
</tr>
<tr>
<td>4382</td>
<td>GENERAL SALES OF SERVICE-AUXILIARY</td>
<td></td>
</tr>
<tr>
<td>4383</td>
<td>AUXILIARY RENTALS</td>
<td></td>
</tr>
<tr>
<td>4384</td>
<td>SALES OF SURPLUS EQUIPMENT REVENUE</td>
<td></td>
</tr>
<tr>
<td>4385</td>
<td>AUXILIARY FOOD SALES</td>
<td>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 &amp; CONFER subfunds only.</td>
</tr>
<tr>
<td>4386</td>
<td>CSU BOOKSTORE SALES</td>
<td>Revenue generated by CSU bookstore sales. For use in AUX subfunds only.</td>
</tr>
<tr>
<td>4387</td>
<td>CONFERENCE REVENUE</td>
<td>Revenue derived from conference activities managed by the Office of Conference Services.</td>
</tr>
<tr>
<td>4388</td>
<td>OTHER AUXILIARY REVENUE</td>
<td>Revenues generated from auxiliary activities not defined in other auxiliary revenue object codes. For use in ATHLET, AUX &amp; CONFER subfunds only.</td>
</tr>
<tr>
<td>4389</td>
<td>OTHER SALES+SERVICES-AUXILIARY</td>
<td>For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).</td>
</tr>
<tr>
<td>4391</td>
<td>CSU FOUNDATION GIFT REVENUE TRANSFER</td>
<td>Transfer of residual gift revenue to the CSU Foundation. This reduces revenue previously recorded as sales and service that represent a gift revenue component.</td>
</tr>
<tr>
<td>4392</td>
<td>SALES OF SERVICE - EDUCATIONAL ACTIVITIES</td>
<td>For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).</td>
</tr>
<tr>
<td>4393</td>
<td>UNIDENTIFIED CHECKS</td>
<td>Revenues received for an unidentified reason or account.</td>
</tr>
<tr>
<td>4394</td>
<td>VENDING MACHINE COMMISSION</td>
<td>Revenues (commissions) received from the sale of products from vending machines.</td>
</tr>
<tr>
<td>4395</td>
<td>SALES TAX COMMISSION</td>
<td>Collection of state and local sales taxes as the result of a taxable retail sale.</td>
</tr>
<tr>
<td>4396</td>
<td>PARI-MUTUEL TAX</td>
<td>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.</td>
</tr>
<tr>
<td>4397</td>
<td>DUES REVENUE</td>
<td>Dues or membership fees charged to members of student clubs and organizations. Primarily for use with 23xxxxxx accounts.</td>
</tr>
<tr>
<td>4398</td>
<td>RETURNED CHECKS</td>
<td>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.</td>
</tr>
<tr>
<td>4399</td>
<td>LATE PAYMENT CHARGES</td>
<td></td>
</tr>
<tr>
<td>4400</td>
<td>INTEREST ON LOANS</td>
<td></td>
</tr>
<tr>
<td>4401</td>
<td>OTHER SALES+SERVICES - ED ACTIVITIES</td>
<td>For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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</tr>
<tr>
<td>4402</td>
<td>OTHER FEES REVENUE</td>
<td></td>
</tr>
<tr>
<td>4403</td>
<td>INTEREST ON CD'S + SAVINGS BONDS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amounts received or accrued from investment in certificates of deposit, savings accounts, Treasury bills etc.</td>
<td></td>
</tr>
<tr>
<td>4404</td>
<td>BANK INTEREST</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest earnings from University bank accounts. For use by Banking Services of Business &amp; Financial Services only.</td>
<td></td>
</tr>
<tr>
<td>4405</td>
<td>TREASURY INTEREST</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Departmental distribution of interest earnings from University funds deposited with the State Treasury. For use by Banking Services of Business &amp; Financial Services only.</td>
<td></td>
</tr>
<tr>
<td>4406</td>
<td>BOND INTEREST ALLOCATION</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Treasury interest earnings that are manually allocated. For use by Business and Financial Services only.</td>
<td></td>
</tr>
<tr>
<td>4407</td>
<td>TREASURY INTEREST ADJUSTMENTS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>To be used for adjusting entries for transactions previously posted to 4405 or 4406.</td>
<td></td>
</tr>
<tr>
<td>4408</td>
<td>INTEREST-OTHER</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other non-bank interest income earned</td>
<td></td>
</tr>
<tr>
<td>4409</td>
<td>DIVIDEND REVENUE</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amounts received from stock investments.</td>
<td></td>
</tr>
<tr>
<td>4410</td>
<td>INTEREST ON INVESTMENTS</td>
<td></td>
</tr>
<tr>
<td>4411</td>
<td>CAPITALIZED INTEREST EARNED</td>
<td></td>
</tr>
<tr>
<td></td>
<td>For use by Business and Financial Services only.</td>
<td></td>
</tr>
<tr>
<td>4412</td>
<td>TRUSTEE EARNINGS - INTEREST</td>
<td></td>
</tr>
<tr>
<td>4413</td>
<td>INTEREST REBATE</td>
<td></td>
</tr>
<tr>
<td>4414</td>
<td>RENTAL REVENUE</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amounts charged for rental of university properties.</td>
<td></td>
</tr>
<tr>
<td>4415</td>
<td>DAMAGE AWARD REVENUE-COURT ORDER</td>
<td></td>
</tr>
<tr>
<td>4416</td>
<td>DAMAGE AWARD REVENUE-INSURANCE RECOVERY</td>
<td></td>
</tr>
<tr>
<td>4417</td>
<td>DAMAGE AWARD REVENUE-OTHER</td>
<td></td>
</tr>
<tr>
<td>4418</td>
<td>OTHER REVENUE-NONOPERATING</td>
<td></td>
</tr>
<tr>
<td>4419</td>
<td>CAPITAL DONATIONS</td>
<td></td>
</tr>
<tr>
<td>4420</td>
<td>DESIGNATED AGENCY SCHOLARSHIPS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>4421</td>
<td>CSU GLOBAL REVENUE</td>
<td></td>
</tr>
<tr>
<td>4422</td>
<td>BOG REVENUE</td>
<td></td>
</tr>
<tr>
<td>4423</td>
<td>WICHE NONOPERATING REVENUE</td>
<td></td>
</tr>
<tr>
<td>4424</td>
<td>STATE FISCAL STABILIZATION</td>
<td></td>
</tr>
<tr>
<td>4425</td>
<td>FEDERAL DIRECT LOAN REVENUE</td>
<td></td>
</tr>
<tr>
<td>4426</td>
<td>UNREALIZED GAIN/LOSS</td>
<td></td>
</tr>
<tr>
<td>4430</td>
<td>TUITION/FEE DOUBTFUL ACCOUNTS CONTRA</td>
<td></td>
</tr>
<tr>
<td>4431</td>
<td>S+S-ED ACTIVITY DOUBTFUL ACCOUNTS CONTRA</td>
<td></td>
</tr>
<tr>
<td>4432</td>
<td>S+S - AUXILIARY DOUBTFUL ACCOUNTS CONTRA</td>
<td></td>
</tr>
<tr>
<td>4433</td>
<td>OTHER OPERATING DOUBTFUL ACCOUNTS CONTRA</td>
<td></td>
</tr>
<tr>
<td>4434</td>
<td>CONTRACT+GRANT DOUBTFUL ACCOUNTS CONTRA</td>
<td></td>
</tr>
<tr>
<td>4451</td>
<td>TICKET SALES</td>
<td></td>
</tr>
<tr>
<td></td>
<td>To record external ticket sales for sporting events by the athletic department (i.e. football games, basketball games, volleyball games, etc.)</td>
<td></td>
</tr>
<tr>
<td>4452</td>
<td>PARKING REVENUE</td>
<td></td>
</tr>
<tr>
<td></td>
<td>To record external parking revenue for sporting events by the athletic department (i.e. football, basketball, volleyball, etc.)</td>
<td></td>
</tr>
<tr>
<td>4453</td>
<td>3RD PARTY MEDIA RIGHTS/SPONSOR VENDOR</td>
<td></td>
</tr>
<tr>
<td>4454</td>
<td>GUARANTEES</td>
<td></td>
</tr>
<tr>
<td>4455</td>
<td>TICKET TRANSACTION FEES</td>
<td></td>
</tr>
<tr>
<td></td>
<td>To record external ticket transaction fees for sporting events by the athletic department.</td>
<td></td>
</tr>
<tr>
<td>4456</td>
<td>OTHER SPORTS + AUCTION REVENUE</td>
<td></td>
</tr>
<tr>
<td>4457</td>
<td>BUSINESS CAPACITY ADDITIONS</td>
<td></td>
</tr>
<tr>
<td>4525</td>
<td>APPROPRIATIONS - STATE SEVERANCE TAX</td>
<td></td>
</tr>
<tr>
<td>4526</td>
<td>APPROPRIATION-STATE DEPT OF LOCAL AFFAIR</td>
<td></td>
</tr>
<tr>
<td>4527</td>
<td>APPROPRIATIONS-STATE GOVERNOR</td>
<td></td>
</tr>
<tr>
<td>4529</td>
<td>APPROPRIATIONS-DEPARTMENT OF REVENUE</td>
<td></td>
</tr>
<tr>
<td>4549</td>
<td>DIVIDEND REVENUE - FID TRUST-BFS/HR ONLY</td>
<td></td>
</tr>
<tr>
<td>4550</td>
<td>INTEREST REVENUE - FID TRUST-BFS/HR ONLY</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest earned on the OPEB Trust bank account, booked in the month following the month it was earned in. For use by Business and Financial Services and Payroll only.</td>
<td></td>
</tr>
</tbody>
</table>
4551 CONTRIBUTIONS FROM CSU - BFS/HR ONLY
OPEB Trust's contributions received from CSU. For use by Business and Financial Services and Payroll only.

4552 CONTRIBUTIONS FROM EMPLOYEES-BFS/HR ONLY
OPEB Trust's contributions received from employees. For use by Business and Financial Services and Payroll only.

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.

4558 NET FAIR VALUE OF INVESTMENT-BFS/HR ONLY

4559 INVESTMENT FEES (CONTRA REV)-BFS/HR 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 26xxxxx accounts only.

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.
5112 ADMIN PROFESSIONAL FRINGE
Fringe benefit costs for administrative professional employees. For use by Human Resource Services-Payroll only.

5151 ADMIN PRO SALARY - SUPPLEMENTAL PAY
Administrative professional salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5152 ADMIN PRO FRINGE - SUPPLEMENTAL PAY
Administrative professional fringe benefit costs for supplemental pay. For use by Human Resource Services-Payroll only.

5181 ADMIN PRO SALARY - POST DOC SECOND YEAR
Administrative professional salary expense - post doctoral fellows (2nd and later years). For use by Human Resource Services-Payroll only.

5182 ADMIN PRO FRINGE - POST DOC SECOND YEAR
Administrative professional fringe benefit costs for supplemental pay - post doctoral fellows (2nd and later years). For use by Human Resource Services-Payroll only.

5200 BUDGET FEDERAL FACULTY SALARY
Budget pool for federal faculty salary. Budget transactions only. Expense should not be recorded in this object code.

5208 BUDGET FEDERAL FACULTY TBA
5209 BUDGET FEDERAL FACULTY FRINGE
5211 FEDERAL FACULTY SALARY
Federal faculty salary expense. For use by Human Resource Services-Payroll only.

5212 FEDERAL FACULTY BENEFITS PAY
Benefits pay for federal faculty. For use by Human Resource Services-Payroll only.

5221 FEDERAL FACULTY SALARY SUPPLEMENTAL PAY
Federal faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5250 BUDGET FEDERAL ADMIN PROFESSIONAL SALARY
Budget pool for federal administrative professional salary. Budget transactions only. Expense should not be recorded in this object code.

5251 FEDERAL ADMIN PRO SALARY-SUPPLEMENTAL PAY
Federal administrative professional salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5258 BUDGET FEDERAL ADMIN PROFESSIONAL TBA
5259  BUDGET FEDERAL ADMIN PROFESSIONAL FRINGE
5261  FEDERAL ADMIN PROFESSIONAL SALARY
Federal administrative professional salary expense. For use by Human Resource Services-Payroll only.

5262  FEDERAL ADMIN PROFESSIONAL FRINGE
Payment made to federal faculty for accrued annual leave upon termination. For use by Human Resource Services-
Payroll only.

5300  BUDGET GRAD RESEARCH ASSISTANT SALARY
Budget pool for graduate research assistant salary. Budget transactions only. Expense should not be recorded in this
object code.

5309  BUDGET GRAD RESEARCH ASSISTANT FRINGE
Graduate research assistant salary expense. For use by Human Resource Services-Payroll only.

5312  GRAD RESEARCH ASSISTANT FRINGE
Graduate research assistant fringe expense. For use by Human Resource Services-Payroll only.

5313  GRA SALARY-SUPPLEMENTAL PAY
Graduate research assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5314  GRA FRINGE - SUPPLEMENTAL PAY
Graduate research assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5320  BUDGET GRAD SUPPORT ASSISTANT SALARY
Budget pool for graduate support assistant salary. Budget transactions only. Expense should not be recorded in this
object code.

5329  BUDGET GRAD SUPPORT ASSISTANT FRINGE
Graduate support assistant salary expense. For use by Human Resource Services-Payroll only.

5332  GRAD SUPPORT ASSISTANT FRINGE
Graduate support assistant fringe expense. For use by Human Resource Services-Payroll only.

5333  GSA SALARY-SUPPLEMENTAL PAY
Graduate support assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5334  GSA FRINGE-SUPPLEMENTAL PAY
Graduate support assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5340  BUDGET GRAD TEACHING ASSISTANT SALARY
Budget pool for graduate teaching assistant salary. Budget transactions only. Expense should not be recorded in this
object code.

5349  BUDGET GRAD TEACHING ASSISTANT FRINGE
Graduate teaching assistant salary expense. For use by Human Resource Services-Payroll only.

5352  GRAD TEACHING ASSISTANT FRINGE
Graduate teaching assistant fringe expense. For use by Human Resource Services-Payroll only.

5353  GTA SALARY-SUPPLEMENTAL PAY
Graduate teaching assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5354  GTA FRINGE-SUPPLEMENTAL PAY
Graduate teaching assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5360  BUDGET GRAD VET RESIDENT SALARY
Budget pool for graduate teaching veterinary resident. Budget transactions only. Expense should not be recorded in
this object code.

5369  BUDGET GRAD VET RESIDENT FRINGE
| 5371 | GRAD VET RESIDENT SALARY | Graduate veterinary resident 3 year program salary expense. For use by Human Resource Services-Payroll only. |
| 5372 | GRAD VET RESIDENT FRINGE | Fringe benefits for graduate veterinary resident 3 year program. For use by Human Resource Services-Payroll only. |
| 5400 | BUDGET STATE CLASSIFIED SALARY | Budget pool for state classified salary & fringe. Budget transactions only. Expense should not be recorded in this object code. |
| 5408 | BUDGET STATE CLASSIFIED TBA |
| 5409 | BUDGET STATE CLASSIFIED FRINGE |
| 5411 | STATE CLASSIFIED SALARY | State classified salary expense. For use by Human Resource Services-Payroll only. |
| 5412 | STATE CLASSIFIED FRINGE | Fringe benefit costs for state classified employees. For use by Human Resource Services-Payroll only. |
| 5413 | STATE CLASSIFIED - NON BASE BUILD SALARY |
| 5414 | 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. |
| 5415 | STATE CLASSIFIED SALARY - HOURLY ACCRUALS |
| 5416 | STATE CLASSIFIED FRINGE - HOURLY ACCRUALS | Payroll accrual of state classified salary and fringe for the hourly pay cycle that crosses fiscal years. |
| 5421 | STATE CLASSIFIED SALARY - OVERTIME | Overtime pay for state classified employees. For use by Human Resource Services-Payroll only. |
| 5422 | STATE CLASSIFIED FRINGE - OVERTIME | Fringe benefit costs on overtime pay for state classified employees. For use by Human Resource Services-Payroll only. |
| 5431 | STATE CLASSIFIED SALARY - SHIFT DIFFERENTL | Shift differential pay for state classified employees. For use by Human Resource Services-Payroll only. |
| 5432 | STATE CLASSIFIED FRINGE - SHIFT DIFFERENTL | Fringe benefit costs on shift differential pay for state classified employees. For use by Human Resource Services-Payroll only. |
| 5441 | STATE CLASSIFIED SALARY - MISCELLANEOUS | Miscellaneous salary expenses for state classified employees. For use by Human Resource Services-Payroll only. |
| 5442 | STATE CLASSIFIED FRINGE - MISCELLANEOUS | Fringe benefits costs on miscellaneous salary expenses for state classified employees. For use by Human Resource Services-Payroll only. |
| 5443 | STATE CLASS HOURLY - NON BASE BUILD SALARY |
| 5444 | STATE CLASS 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. |
| 5451 | 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 TEMP 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
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.
5585 NON-STUDENT HOURLY SALARY-ACCRUALS
5586 NON-STUDENT HOURLY FRINGE-ACCRUALS
  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.
5615 STUDENT SALARY HOURLY - ACCRUALS
5616 STUDENT FRINGE HOURLY - ACCRUALS
  Payroll accrual of student hourly salary and fringe for the hourly pay cycle that crosses fiscal years.
5621  FIREFIGHTER OVERTIME SALARY  
Overtime salary costs for Firefighters. For use by Human Resource Services-Payroll only.

5622  FIREFIGHTER OVERTIME FRINGE  
Overtime fringe costs for Firefighters. For use by Human Resource Services-Payroll only.

5650  BUDGET WORKSTUDY SALARY  
Budget pool for workstudy salary expense. Budget transactions only. Expense should not be recorded in this object code.

5651  WORKSTUDY SALARY  
Workstudy salary expense. For use by Human Resource Services-Payroll only.

5659  WORKSTUDY FRINGE  

5700  BUDGET MISCELLANEOUS SALARY  
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.

5701  FACULTY ANNUAL LEAVE TERMINATION  
Payment made to faculty for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.

5703  ADMIN PRO ANNUAL LEAVE TERMINATION  
Payment made to administrative professional staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.

5704  STATE CLASSIFIED ANNL LEAVE TERMINATION  
Payment made to state classified staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.

5705  AWARD EXPENSE (VIA PAYROLL)  
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.

5706  CLOTHING/UNIFORM ALLOWANCE  
Payments made to University staff for clothing & uniforms. For use by Human Resource Services-Payroll only.

5709  FACULTY/NONCLASSIFIED STD ALLOWANCE  
Payments made to faculty for benefits pay. For use by Human Resource Services-Payroll only.

5710  HOUSING  
Payments made to University staff for housing. For use by Human Resource Services-Payroll only.

5711  INDIRECT TIPS  
Payments made to University staff for indirect tips. For use by Human Resource Services-Payroll only.

5712  COMMISSIONS  

5713  DUTY PAY  

5714  MISCELLANEOUS PAY  
Payments made to University staff for miscellaneous payroll expenses not otherwise classified in another code. For use by Human Resource Services-Payroll only.

5715  MOVING TAXABLE  
Payments made to University staff for taxable moving expenses. For use by Human Resource Services-Payroll only.

5716  MOVING NON TAXABLE  
Payments made to University staff for non-taxable moving expenses. For use by Human Resource Services-Payroll only.

5718  FELLOWSHIP GRANT TRAINEE  
Payments made to Fellowship Grant Trainees. For use by Human Resource Services-Payroll only.

5719  BUDGET MISCELLANEOUS FRINGE  

5721  STATE CLASSIFIED SICK LEAVE TERMINATION  
Payments made to state classified staff for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.

5722  FACULTY SICK LEAVE TERMINATION  
Payments made to faculty for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.
5723 ADMIN PRO SICK LEAVE TERMINATION
Payments made to administrative professional staff for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.

5734 FACULTY TRANSITION RETIRED BENEFIT
Payments made to faculty for transitional PERA added pay. For use by Human Resource Services-Payroll only.

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 BNFT PRGRM PYMNT
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.

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 AMORTIZATION 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.

<table>
<thead>
<tr>
<th>IN STATE TRAVEL</th>
<th>EMPLOYEE</th>
<th>NON-EMPLOYEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Misc InState</td>
<td>6001</td>
<td>6002</td>
</tr>
<tr>
<td>Common Carrier</td>
<td>6003</td>
<td>6004</td>
</tr>
<tr>
<td>Per Diem (Meals &amp; Lodging)</td>
<td>6005</td>
<td>6006</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 2WD</td>
<td>6007</td>
<td>6008</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 4WD</td>
<td>6009</td>
<td>6010</td>
</tr>
<tr>
<td>State Owned Vehicle</td>
<td>6011</td>
<td>6012</td>
</tr>
</tbody>
</table>

#### 6013 IN STATE TRAVEL PARTICIPANT MILEAGE

#### 6050 Travel Encumbrance

<table>
<thead>
<tr>
<th>OUT OF STATE TRAVEL</th>
<th>EMPLOYEE</th>
<th>NON-EMPLOYEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Misc Out of State</td>
<td>6071</td>
<td>6072</td>
</tr>
<tr>
<td>Common Carrier</td>
<td>6073</td>
<td>6074</td>
</tr>
<tr>
<td>Per Diem (Meals &amp; Lodging)</td>
<td>6075</td>
<td>6076</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 2WD</td>
<td>6077</td>
<td>6078</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 4WD</td>
<td>6079</td>
<td>6080</td>
</tr>
<tr>
<td>State Owned Vehicle</td>
<td>6081</td>
<td>6082</td>
</tr>
</tbody>
</table>

#### 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.

<table>
<thead>
<tr>
<th>INTERNATIONAL TRAVEL</th>
<th>EMPLOYEE</th>
<th>NON-EMPLOYEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Misc International</td>
<td>6131</td>
<td>6132</td>
</tr>
<tr>
<td>Common Carrier</td>
<td>6133</td>
<td>6134</td>
</tr>
<tr>
<td>Per Diem (Meals &amp; Lodging)</td>
<td>6135</td>
<td>6136</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 2WD</td>
<td>6137</td>
<td>6138</td>
</tr>
<tr>
<td>Personal Vehicle Reimb 4WD</td>
<td>6139</td>
<td>6140</td>
</tr>
<tr>
<td>State Owned Vehicle</td>
<td>6141</td>
<td>6142</td>
</tr>
</tbody>
</table>

### 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.

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

6219 INVENTORY - GENERAL
6220 INVENTORY - TEXTBOOKS
6221 INVENTORY - DRUGS/MEDICINE
6222 INVENTORY - LIVESTOCK
6223 INVENTORY - SURPLUS PROPERTY
6224 WORK IN PROCESS-RESEARCH
6225 COMPUTER HARDWARE/SOFTWARE
Cost of computer equipment/hardware (state or federally funded less than $5,000) or computer software costing less than $100,000. This includes personal computers, software, software licenses, PC supplies, security equipment, network equipment, printers, modems, scanners and plotters.

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 + COPIING 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 for 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.

6627 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.

6628 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.

6629 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).

6630 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.

6631 DUES/MEMBERSHIPS - INSTITUTION
Costs of institutional due or memberships in business, technical and professional organizations.

6632 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 debtors 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.

6633 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.

6634 CASH OVER+SHORT
Difference between actual cash on hand and the record of cash receipts.

6635 VEHICLE MAINTENANCE/REPAIR SERVICES
Cost of maintenance and repair services for university owned vehicles.

6636 MONTHLY LEASED VEHICLE CHARGE
Monthly rental/lease charges for University Motor Pool or State Fleet Management vehicles.

6637 AGRICULTURAL SERVICES
Costs of agricultural services including irrigation, fertilization, pest control, soil & crop testing and analysis and inspections.

6638 CUSTODIAL + LAUNDRY SERVICES
Costs of contracted custodial services, linen, laundry, dry cleaner or carpet cleaning services.

6639 ASPBESTOS ABATEMENT EXPENSE
Costs of asbestos removal and abatement.

6640 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.
6641 INSURANCE EXPENSE
Costs of vehicle, property or liability premiums, insurance expenses and risk management services.

6642 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.

6643 INTEREST EXPENSE
Difference between actual cash on hand and the record of cash receipts. This includes cash that was stolen from the university.

6644 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.

6645 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.

6646 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.

6647 LAND RENT EXPENSE
Rental expense or use charges of land, where the obligation is for less than 12 months.

6648 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.)
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.

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.

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.

VISITOR/GUEST HOUSING

Costs of providing housing to visitors or guests of the University.

ATHLETICS PRE-SEASON/HOLIDAY BREAKS

ATHLETICS TRAINING TABLE

NUTRITION

For use by Athletics in the ATHLET subfund only.

STIPENDS EXPENSE

Amounts paid to a student under the terms of a fellowship, traineeship or assistantship.
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

6662 GRA TUTION EXPENSE
Cost of graduate research 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.

6663 GTA TUTION RESIDENT EXPENSE
6664 GTA TUTION 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 TUTION RESIDENT EXPENSE
6666 GSA TUTION 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.

6667 OTHER GA TUTION EXPENSE
Cost of other graduate assistant tuition paid by a sponsored program or University department, not otherwise defined in another 66xx object code. 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 SCHOLRSHP
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+FEE-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 53 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.
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.
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 **PLN 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
753x - Non State of Colorado Fund
754x - State of Colorado Higher Education
755x - 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 53 accounts 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

7541 **REGULAR BENEFIT PAYMENTS-BFS/HR ONLY**
OPEB Trust benefit payments. For Business and Financial Services and Payroll use only.

7542 **ADMINISTRATIVE EXPENSES-BFS/HR ONLY**
OPEB Trust administrative expenses. For Business and Financial Services and Payroll use only.

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.

7545 **TRUSTEE FEES-BFS/HR ONLY**
Trustee fees charged by the bank for the OPEB Trust bank account. 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.
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 (RECHAR) 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
8550 BUILDING IMPROVEMENTS
8560 BUILDING IMPROVEMENTS - FEDERALLY FUNDED
8570 BUILDING CAPITAL LEASE
8799 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
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 PRIN+INT CANCEL-TEACHER DEFENSE
9311 PRIN+INT CANCEL-TEACHER DIRECT LOANS
9312 PRINCIPAL+INTEREST CANCELLED-DEATH
9313 PRINCIPAL+INTEREST CANCELLED-<2002
9314 PRINCIPAL+INTEREST CANCELLED-BANKRUPTCY
9315 PRINCIPAL+INTEREST CANCELLED-MILITARY
9316 PRIN+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 PRIN+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 PRIN+INT CANCEL-TRIBAL COLLEGE/UNIV FAC
9327 PRINCIPAL+INTEREST CANCELLED-LIBRARIAN
9328 PRIN+INT CANCEL-SPEECH PATHOLOGIST
9329 PRIN+INT CANCEL-PUBLIC DEFENDER
9330 PRINCIPAL+INTEREST CANCELLED-FIREIGHTER
9331 PRIN+INT CANCEL-PRE-K/CHILD CARE STAFF
Administrative Expense
University administrative expense charged to the federal government to administer federal student loan programs.

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).

Building Acquisition Construction Costs
Capitalization of the acquisition of buildings and improvements to buildings costing in excess of $50,000.

Capitalized Premium Expense
For use by Business and Financial Services only.

Capitalized Cost of Issuance Expense

Expendable for Plant Facilities
Construction expense controlled maintenance fees and renewal & replacement fees on plant fund facilities.

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.

Interest on Capital Leases

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.

Capitalized Interest Expense
For use by Business and Financial Services only.

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.

Equipment - Sales
Expense associated in decreasing the equipment asset balance of capitalized equipment that was sold.

Equipment - Theft/Scrap
Expense associated in decreasing the equipment asset balance of capitalized equipment due to equipment that was lost, stolen, or scrapped.

Equipment - Physical Inventory
Expense adjustment of the asset balance to match the actual physical inventory.

Write-Off Accumulated Depreciation

Loss on Capital Assets

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.

G&A Expense Recoveries
For use by Business and Financial Services or Sponsored Programs only.

Core Intrafund Transfer
For use by Business and Financial Services or Sponsored Programs only.
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 its 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
CDI amounts reduced monthly based on the bond CDI 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 CPFB 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 for payment of bond principal and interest, as mandated by the bond indenture. For use by Business and Financial Services only.

9807 RESERVE SUB FUND 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.

9880 PRE-ENCUMBRANCES
9891 INTERNAL ENCUMBRANCES
9892 EXTERNAL ENCUMBRANCES
9893 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.

Updated: 5/31/17