

Obj Code	TITLE & DESCRIPTION
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REVENUE

4073 STATE COP

4100 GIFTS - CASH CAP ASSET

4101 GIFTS - EQUIPMENT

4102 GIFTS - LIBRARY HOLDING

4103 GIFTS - COLLECT OBJ

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, 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.

4105 GIFTS - PRVT/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 - PRVT/FOUNDATION CONTRA

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

4200 GRANTS & CONTRACTS CF

4201 GRANTS & CONTRACTS CL

4202 GRANTS & CONTRACTS CP

4203 GRANTS & CONTRACTS CS

4204 CAPITALIZED GRANTS

4205 GRANTS & CONTRACTS F

4206 GRANTS & CONTRACTS L

4207 GRANTS & CONTRACTS P

4208 GRANTS & CONTRACTS S

4209 GRANTS & CONTRACTS AUDIT ADJ

4211 TEACHER CAN-FEDERAL

4212 CCHE APPROPRIATIONS REV 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 - FEDERAL SPONSORED INSTRUCTION

4214 CONTRACTS & GRANTS - STATE SPONSORED INSTRUCTION

4215 GRANTS & CONTRACTS STATE SEVERANCE TAX

4216 GRANTS & CONTRACTS STATE FEDL FLOW THRU

4217 GRANTS & CONTRACTS PRIVATE STATE OF CO

4218 GRANTS & CONTRACTS PRIVATE FED FLOW THRU

4219 GRANTS & CONTRACTS LOCAL FEDL FLOW THRU

Obj Code	TITLE & DESCRIPTION
4220	PELL REVENUE
4233	FEDERAL SUBSIDY REVENUE BAB
4234	FEDERAL SUBSIDY REVENUE RZEDB
4300	TUITION - UNDERGRADUATE- RESIDENT - FULL-TIME
	Tuition charges & tuition adjustments billed to full-time undergraduate students. For use by Enrollment Services and Business & Financial Services only.
4301	TUITION - GRADUATE - RESIDENT FULL-TIME
	Tuition charges & tuition adjustments billed to full-time graduate students. For use by Enrollment Services and Business & Financial Services only.
4302	TUITION UNDERGRAD - RES - EMP
4303	TUITION - GRADUATE - RESIDENT - PART-TIME
	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	WUE TUITION – UNDERGRAD
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 - EMP
4309	TUITION GRADUATE - NON RESIDENT - EMPLOYEE
	Tuition charges & tuition adjustments billed to University employees. For use by Enrollment Services and Business & Financial Services only.
4310	TUITION PVM RESIDENT
4311	TUITION - PVM - AT LARGE
4312	TUITION - WICHE VETERINARY MEDICINE - PVM
	Tuition charges & tuition adjustments billed to Veterinary Medicine students enrolled in the Western Interstate Commission for Higher Education (WICHE) Student Exchange Program. For use by Enrollment Services and Business & Financial Services only.
4313	TUITION - PVM - SPECIAL ADMIT
4314	OTH RI - TUITION R SPRG
4315	OTHER RI TUIT R SUMMER EVENING
4316	OTHER RI TUIT R SUMMER ODD
4317	OTHER RI TUIT NR FALL
4318	OTHER RI TUIT NR SPRING
4319	OTH RI - TUITION NR SM EV
4320	TUITION DISCOUNTS
4321	TUITION - DIVISION OF CONTINUING EDUCATION - NONSEM

Obj Code	TITLE & DESCRIPTION
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Tuition charges & tuition adjustments billed to students enrolled in Division of Continuing Education courses. For use by Enrollment Services, Division of Continuing Education and Business & Financial Services only.

4322 TUITION DCE FALL

4323 TUITION DCE SPRING

4324 TUITION DCE SUM01

4325 TUITION DCE MOU

4326 TUITION DCE SUMMER DEFERRED

4327 TUITION DCE XSUMM

4328 TUITION DCE CRED

4329 TUITION DCE SUMMER

4330 TUITION DCE DISC

4331 OFF CAMPUS TUITION - RESIDENT - FALL SEMESTER

4332 OFF CAMPUS TUITION - RESIDENT - SPRING SEMESTER

4333 OFF CAMPUS TUITION - RESIDENT - SUMMER SESSION EVEN YEAR

4334 OFF CAMPUS TUITION - RESIDENT - SUMMER SESSION ODD YEAR

4335 OFF CAMPUS TUITION - NONRESIDENT - FALL SEMESTER

4336 OFF CAMPUS TUITION - NONRESIDENT - SPRING SEMESTER

4337 OFF CAMPUS TUITION - NONRESIDENT - SUMMER SESSION EVEN YR

4338 OFF CAMPUS TUITION - NONRESIDENT - SUMMER SESSION ODD YR

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

4339 RESIDENT TUITION BUDGET

4340 NONRESIDENT TUITION BUDGET

4341 WICHE NONRESIDENT TUITION BUDGET

4342 AT LARGE NONRESIDENT TUITION BUDGET

4343 COLLEGE OPPORTUNITY FUND (COF) TUITION BUDGET

4344 SUPPLEMENTAL TUITION BUD COLLEGE OF BUSINESS

4345 SUPPLEMENTAL TUITION BUD COLLEGE OF ENG

4346 SUPPLEMENTAL TUITION BUD COMPUTER SCIENCE

4347 SUPPLEMENTAL TUITION BUD UPPER DIV CLASSES

4348 SUPPLEMENTAL TUITION BUS HIGH COST PRGMS

4349 FACILITIES FEE SUMMER

4350 FACILITIES FEE FALL

4351 FACILITIES FEE SPRING

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

4352 STUDENT ACTIVITY FEE

4353 PROGRAM CHARGES

4355 TUITION FED STABILIZATION OFFSET

Obj Code	TITLE & DESCRIPTION
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4356 WICHE CURRENT YEAR ALLOCATION

4357 TUITION DISCOUNTS-RUG

4358 TUITION DISCOUNTS-NRG

4359 TUITION DISCOUNTS-RG

4361 APPROPRIATIONS - STATE FINANCIAL AID

4362 COURSE FEES

4363 COURSE FEES - SUMMER SESSION

4364 COURSE FEES - FALL SEMESTER

4365 COURSE FEES - SPRING SEMESTER

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.

4366 TECHNOLOGY FEES

4367 TECHNOLOGY FEES - SUMMER SESSION

4368 TECHNOLOGY FEES - FALL SEMESTER

4369 TECHNOLOGY FEES - SPRING SEMESTER

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 25 account (COURSE subfund) only.

4370 DCE RENTAL FEES

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 OUT

4376 SERVICE REVENUE - DEPT OF HIGHER EDUCATION (DOHE)

State of Colorado support provided through the Fee for Service contract.

4377 GENERAL MERCHANDISE SALES

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

4378 GENERAL SALES OF SERVICE

Obj Code	TITLE & DESCRIPTION
	Revenues generated from the sale of services incidental to the purpose of research, instruction, public service or other instructional and laboratory experiences for students.
4379	ROYALTY INCOME Revenue derived from royalty income; a payment received for the use of a right that the University owns. (i.e. for the use of an intangible asset)
4380	OTHER SALES AND SERVICES All sales and services revenues not specifically categorized within other revenue object codes.
4381	GEN MERCHANDISE SALE - AUX
4382	GEN SALES OF SERVICE - AUX
4383	AUXILIARY RENTALS
4384	SALES OF SUPRLUS EQUIPMENT REVENUE
4385	AUXILIARY FOOD SALES Revenue generated from the sale of food by auxiliary units (student housing, student health, student recreation center, student center, etc.). For use in the ATHLET, AUX & CONFER subfunds only.
4386	BOOKSTORE SALES Revenue generated by CSU bookstore sales. For use in AUX subfunds only.
4387	CONFERENCE REVENUE Revenue derived from conference activities managed by the Office of Conference Services.
4388	OTHER AUXILIARY REVENUE Revenues generated from auxiliary activities not defined in other auxiliary revenue object codes. For use in ATHLET, AUX & CONFER sub funds only.
4389	OTHER SALES AND SERVICES - AUX For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).
4391	CSU FOUNDATION GIFT REVENUE TRANSFER Transfer of residual gift revenue to the CSU Foundation. This reduces revenue previously recorded as sales and service that represent a gift revenue component.
4392	SALES OF SERVICE - ED ACTIVITIES For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).
4393	UNIDENTIFIED CHECKS Revenues received for an unidentifiable reason or account.
4394	VENDING MACHINE COMMISSIONS Revenues (commissions) received from the sale of products from vending machines.
4395	SALES TAX COMMISSION Collection of state and local sales taxes as the result of a taxable retail sale.
4396	PARI-MUTUEL TAX

Obj Code	TITLE & DESCRIPTION
	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 54 accounts (PVMFED subfund) only.
4397	DUES Dues or membership fees charged to members of student clubs and organizations. Primarily for use with 23xxxxx accounts.
4398	RETURNED CHECK CHARGE Charges assessed individuals, as provided by state law, when personal checks presented to the university are not honored by the bank because of insufficient funds, stopped payment, nonexistent account or other reason for which the person is responsible.
4399	LATE PAYMENT CHARGES
4400	INTEREST ON LOANS
4401	OTHER SALES & SERVICES - ED ACTIVITIES For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).
4402	OTHER FEES REVENUE
4403	INTEREST ON CD'S & SAVINGS Amounts received or accrued from investment in certificates of deposit, savings accounts, Treasury bills etc.
4404	BANK INTEREST Interest earnings from University bank accounts. For use by the Cash Management Office of Business & Financial Services only.
4405	CSU TREASURY INTEREST Interest earnings from University funds deposited with the CSU Treasury. For use by the Cash Management Office of Business & Financial Services only.
4406	BOND INTEREST ALLOCATION
4407	CSU TREASURY INTEREST - DISTRIBUTION Departmental distribution of CSU Treasury interest earnings from object code 4405
4408	INTEREST - OTHER
4409	DIVIDEND REVENUE Amounts received from stock investments.
4410	INTEREST ON INVEST
4411	CAPITALIZED INT EARN
4412	TRUSTEE EARNINGS INT
4413	INTEREST REBATE
4414	RENTAL REVENUE Amounts charged for rental of university properties.
4415	DAMAGE AWD COURT ORD
4416	DAMAGE AWD INSUR REC

Obj Code	TITLE & DESCRIPTION
4417	DAMAGE AWD OTHER
4418	OTHER REVENUE - NON-OPERATING
4419	GAIN CAPITAL ASSETS
4420	DESIGNATED SCHOLARSHIPS Revenue received from private agencies, foundations, service clubs and individuals for scholarships designated by the sponsor for a specific student. For use within the 99 account (AGENCY subfund) only.
4421	CSU GLOBAL REVENUE
4422	BOG REVENUE
4423	OTHER REVENUE - NON-OPERATING WICHE
4424	STATE FISCAL STABILIZATION
4525	APPROPRIATIONS STATE SEVERANCE TAX
4526	APPROPRIATIONS STATE DOLA
4527	APPROPRIATIONS STATE GOVERNOR
4700	INTRA STATE REVENUE Revenue within a fund received from other state agencies. For use in 21 accounts (RECHAR subfund) and 22 accounts (GENOP subfund) only.
4701	INTRA STATE REVENUE - S+S ED ACT
4702	21 FUND REVENUE FROM 22 FUNDS 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	INTERDEPARTMENTAL CREDITS Revenue derived from the sale of goods or services between University departments, typically billed via Internal Order (IO) or Internal Billing (IB).
4801	INTERDEPARTMENTAL RENTALS
4802	INTERDEPARTMENTAL CONFERENCE REVENUE
4803	INTERDEPARTMENTAL FOOD SALES
4804	INTERDEPARTMENTAL SUPPLIES
4805	INTERDEPARTMENTAL SERVICES
4806	INTRADEPT SUPPLIES
4807	INTRADEPT SERVICES
4900	INTER AUXILIARY CREDITS Revenue derived from the sale of goods or services between Auxiliary Units of the University. For use in 26xxxxx accounts only.
4901	INTER AUXILIARY RENTALS
4902	INTER AUXILIARY CONFERENCE REVENUE

Obj Code	TITLE & DESCRIPTION
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4903 INTER AUXILIARY FOOD SALES

4904 INTER AUXILIARY SUPPLIES

4905 INTER AUXILIARY 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 FACULTY SALARY & FRINGE - BUDGET

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 ADMINISTRATIVE PROFESSIONAL SALARY & FRINGE - BUDGET

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

5108 BUDGET ADM/PRO TBA

5109 BUDGET ADM/PRO FRINGE

5111 ADMINISTRATIVE PROFESSIONAL SALARY

Administrative professional salary expense.

For use by Human Resource Services-Payroll only.

5112 ADMINISTRATIVE PROFESSIONAL FRINGE

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

5151 ADMINISTRATIVE PROFESSIONAL SALARY SUPPLEMENTAL PAY

Administrative professional salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

Obj Code	TITLE & DESCRIPTION
5152	ADMINISTRATIVE PROFESSIONAL FRINGE SUPPLEMENTAL PAY Administrative professional fringe benefit costs for supplemental pay. For use by Human Resource Services-Payroll only.
5181	ADMINISTRATIVE PROFESSIONAL SALARY - POST DOCTORAL FELLOW Administrative professional salary expense - post doctoral fellows (2nd and later years). For use by Human Resource Services-Payroll only.
5182	ADMINISTRATIVE PROFESSIONAL FRINGE - POST DOCTORAL FELLOW Administrative professional salary expense - post doctoral fellows (2nd and later years). For use by Human Resource Services-Payroll only.
5200	FEDERAL FACULTY SALARY - BUDGET Budget pool for federal faculty salary. Budget transactions only. Expense should not be recorded in this object code.
5208	BUDGET FED FAC TBA
5209	BUDGET FED FAC 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 SUPPLEMENTAL PAY Federal faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
5250	FEDERAL ADMINISTRATIVE PROFESSIONAL SALARY - BUDGET Budget pool for federal administrative professional salary. Budget transactions only. Expense should not be recorded in this object code.
5251	FEDERAL ADMINISTRATIVE PROFESSIONAL SALARY SUPPLEMENTAL PAY Federal administrative professional salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
5258	BUDGET FED A/P TBA
5259	BUDGET FED A/P FRINGE
5261	FEDERAL ADMINISTRATIVE PROFESSIONAL SALARY Federal administrative professional salary expense. For use by Human Resource Services-Payroll only.
5262	FEDERAL ADMINISTRATIVE PROFESSIONAL ANNUAL LEAVE TERMINATION Payment made to federal faculty for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.
5300	GRADUATE RESEARCH ASSISTANT SALARY - BUDGET

Obj Code	TITLE & DESCRIPTION
	Budget pool for graduate research assistant salary. Budget transactions only. Expense should not be recorded in this object code.
5309	BUDGET GRA FRINGE
5311	GRADUATE RESEARCH ASSISTANT SALARY Graduate research assistant salary expense. For use by Human Resource Services-Payroll only.
5312	GRADUATE RESEARCH ASSISTANT FRINGE Graduate research assistant fringe expense. For use by Human Resource Services-Payroll only.
5313	GRADUATE RESEARCH ASSISTANT SALARY SUPPLEMENTAL PAY Graduate research assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
5314	GRADUATE RESEARCH ASSISTANT FRINGE SUPPLEMENTAL PAY Graduate research assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.
5320	GRADUATE SUPPORT ASSISTANT (GSA) SALARY - BUDGET Budget pool for graduate support assistant salary. Budget transactions only. Expense should not be recorded in this object code.
5329	BUDGET GSA FRINGE
5331	GRADUATE SUPPORT ASSISTANT SALARY Graduate support assistant salary expense. For use by Human Resource Services-Payroll only.
5332	GRADUATE SUPPORT ASSISTANT FRINGE Graduate support assistant fringe expense. For use by Human Resource Services-Payroll only.
5333	GRADUATE SUPPORT ASSISTANT SALARY SUPPLEMENTAL PAY Graduate support assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
5334	GRADUATE SUPPORT ASSISTANT FRINGE SUPPLEMENTAL PAY Graduate support assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.
5340	GRADUATE TEACHING ASSISTANT (GTA) SALARY - BUDGET Budget pool for graduate teaching assistant salary. Budget transactions only. Expense should not be recorded in this object code.
5349	BUDGET GTA FRINGE
5351	GRADUATE TEACHING ASSISTANT SALARY Graduate teaching assistant salary expense. For use by Human Resource Services-Payroll only.
5352	GRADUATE TEACHING ASSISTANT FRINGE

Obj Code	TITLE & DESCRIPTION
	Graduate teaching assistant fringe expense. For use by Human Resource Services-Payroll only.
5353	GRADUATE TEACHING ASSISTANT SALARY SUPPLEMENTAL PAY Graduate teaching assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
5354	GRADUATE TEACHING ASSISTANT FRINGE SUPPLEMENTAL PAY Graduate teaching assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.
5360	BUDGET GRADUATE VETERINARY RESIDENT Budget pool for graduate teaching veterinary resident. Budget transactions only. Expense should not be recorded in this object code.
5369	BUDGET GVR FRINGE
5371	GRADUATE VETERINARY RESIDENT 3 YEAR PROGRAM SALARY Graduate veterinary resident 3 year program salary expense. For use by Human Resource Services-Payroll only.
5372	GRADUATE VETERINARY RESIDENT 3 YEAR PROGRAM FRINGE Fringe benefits for graduate veterinary resident 3 year program. For use by Human Resource Services-Payroll only.
5400	STATE CLASSIFIED SALARY & FRINGE - BUDGET Budget pool for state classified salary & fringe. Budget transactions only. Expense should not be recorded in this object code.
5408	BUDGET STCLASS TBA
5409	BUDGET STCLASS 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 COLORADO PEAK PERFORMANCE SALARY (ACHPY)
5414	STATE CLASSIFIED COLORADO PEAK PERFORMANCE 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

Obj Code	TITLE & DESCRIPTION
	Fringe benefit costs on overtime pay for state classified employees. For use by Human Resource Services-Payroll only.
5431	STATE CLASSIFIED SALARY SHIFT DIFFERENTIAL Shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.
5432	STATE CLASSIFIED FRINGE SHIFT DIFFERENTIAL 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 CLASSIFIED HOURLY COLORADO PEAK PERFORMANCE SALARY (ACHPY)
5444	STATE CLASSIFIED HOURLY COLORADO PEAK PERFORMANCE 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	1ST YEAR TEMPORARY FACULTY SALARY & FRINGE - BUDGET Budget pool for 1st year temporary faculty salary & fringe. Budget transactions only. Expense should not be recorded in this object code.
5501	1ST YEAR TEMPORARY FACULTY SALARY 1st year temporary faculty salary expense. For use by Human Resource Services-Payroll only.
5502	1ST YEAR TEMPORARY FACULTY FRINGE Fringe benefit costs for 1st year temporary faculty. For use by Human Resource Services-Payroll only.
5508	BUDGET 1Y TMP FC TBA
5509	BUDGET 1Y TMP FC FRINGE
5533	1ST YEAR TEMPORARY FACULTY SALARY SUPPLEMENTAL PAY 1st year temporary faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

Obj Code	TITLE & DESCRIPTION
5534	1ST YEAR TEMPORARY FACULTY FRINGE SUPPLEMENTAL PAY 1st year temporary faculty fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.
5540	1ST YEAR TEMPORARY ADMINISTRATIVE PROFESSIONAL BUDGET 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 TEMPORARY ADMINISTRATIVE PROFESSIONAL SALARY 1st year temporary administrative professional salary expense. For use by Human Resource Services-Payroll only.
5542	1ST YEAR TEMPORARY ADMINISTRATIVE PROFESSIONAL FRINGE Fringe benefit costs for 1st year temporary administrative professional. For use by Human Resource Services-Payroll only.
5548	BUDGET 1Y TMP AP TBA
5549	BUDGET 1Y TMP AP FRINGE
5550	1ST YEAR TEMPORARY SUPPORT STAFF SALARY & FRINGE - BUDGET 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 TEMPORARY SUPPORT STAFF SALARY POST DOCTORAL FELLOWS 1st year temporary support staff salary expense for post doctoral fellows. For use by Human Resource Services-Payroll only.
5552	1ST YEAR TEMPORARY SUPPORT STAFF FRINGE POST DOCTORAL FELLOWS Fringe benefit costs for 1st year temporary support staff - post doctoral fellows. For use by Human Resource Services-Payroll only.
5559	BUDGET 1Y TMP SS FRINGE
5560	TEMPORARY SUPPORT STAFF - BUDGET Budget pool for temporary support staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.
5561	STATE HOURLY SALARY State hourly staff salary expense. For use by Human Resource Services-Payroll only.
5562	STATE HOURLY FRINGE Fringe benefit costs for state hourly staff. For use by Human Resource Services-Payroll only.
5569	BUDGET TEMP SS FRINGE
5581	TEMPORARY HOURLY SALARY Temporary hourly salary expense. For use by Human Resource Services-Payroll only.
5582	TEMPORARY HOURLY FRINGE

Obj Code	TITLE & DESCRIPTION
	Fringe benefit costs for temporary hourly staff. For use by Human Resource Services-Payroll only.
5585	TEMPORARY SALARY HOURLY ACCRUALS
5586	TEMPORARY FRINGE HOURLY ACCRUALS Payroll accrual of temporary hourly salary and fringe for the hourly pay cycle that crosses fiscal years.
5600	STUDENT HOURLY SALARY & FRINGE - BUDGET Budget pool for student hourly staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.
5609	BUDGET STU HRL 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	WORKSTUDY SALARY - BUDGET 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	BUDGET WKRSTDY FRINGE
5700	MISCELLANEOUS SALARY - BUDGET 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	ADMINISTRATIVE PROFESSIONAL ANNUAL LEAVE TERMINATION Payment made to administrative professional staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.

Obj Code	TITLE & DESCRIPTION
5704	STATE CLASSIFIED ANNUAL LEAVE TERMINATION Payment made to state classified staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.
5705	AWARDS 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 BENEFITS PAY 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	MANDATORY FURLOUGH
5714	MISCELLENOUS 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 MISC 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.

Obj Code	TITLE & DESCRIPTION
5723	ADMINISTRATIVE PROFESSIONAL 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 AWARDS For use by Human Resource Services-Payroll only.
5738	STATE CLASSIFIED AWARDS For use by Human Resource Services-Payroll only.
5741	PERA QUALIFIED REPLACEMENT BENEFIT PROGRAM PAYMENT 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 COMPENSATION 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	WORKER'S COMPENSATION SALARY REIMBURSEMENTS 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	DIVISION OF CONTINUING EDUCATION STUDY PRIVILEGE
5803	PERA FACULTY RETIREMENT HEALTH CARE PREMIUM
5804	MEDICARE FACULTY RETIREMENT HEALTH CARE PREMIUM
5805	SURVIVOR FACULTY HEALTH CARE PREMIUM
5806	OPTIONAL RETIREMENT PLAN
5808	OPTIONAL RETIREMENT PLAN - RETIREE HEALTH CARE PREMIUM
5810	FRINGE REIMB - BFS

Obj Code	TITLE & DESCRIPTION
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5811 FRINGE POOL CONTRA

5812 PERA AMORTIZATION EQUALIZATION ADJUSTMENT

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

5901 ANNUAL LEAVE - INSTRUCTION

5902 ANNUAL LEAVE - RESEARCH

5903 ANNUAL LEAVE - PUBLIC SERVICE

5904 ANNUAL LEAVE - ACADEMIC SUPPORT

5905 ANNUAL LEAVE - STUDENT SERVICES

5906 ANNUAL LEAVE - INSTITUTIONAL SUPPORT

5907 ANNUAL LEAVE - OPERATION & MAINTENANCE OF PLANT

5908 ANNUAL LEAVE - SCHOLARSHIPS & FELLOWSHIPS

5909 ANNUAL LEAVE - AUXILIARY ENTERPRISES

5911 SICK LEAVE - INSTRUCTION

5912 SICK LEAVE - RESEARCH

5913 SICK LEAVE - PUBLIC SERVICE

5914 SICK LEAVE - ACADEMIC SUPPORT

5915 SICK LEAVE - STUDENT SERVICES

5916 SICK LEAVE - INSTITUTIONAL SUPPORT

5917 SICK LEAVE - OPERATION & MAINTENANCE OF PLANT

5918 SICK LEAVE - SCHOLARSHIPS & FELLOWSHIPS

5919 SICK LEAVE - AUXILIARY ENTERPRISES

5990 NON-RESIDENT WORKSTUDY CONTRIBUTION

For use by Human Resource Services-Payroll, Financial Aid or Business & Financial Services only.

5991 STATE NEED WORKSTUDY

For use by Human Resource Services-Payroll only.

6000-6142 Travel

6000 TRAVEL - BUDGET

Budget pool for travel expenses within the United States. Budget transactions only. Expense should not be recorded in this object code.

IN STATE TRAVEL

EMPLOYEE NON-EMPLOYEE

Obj Code	TITLE & DESCRIPTION		
	Misc InState	6001	6002
	Common Carrier	6003	6004
	Per Diem (Meals & Lodging)	6005	6006
	Personal Vehicle Reimb 2WD	6007	6008
	Personal Vehicle Reimb 4WD	6009	6010
	State Owned Vehicle	6011	6012

6013 IS PARTICIPANT MILEAGE

OUT OF STATE TRAVEL

EMPLOYEE NON-EMPLOYEE

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

6083 OS PARTICIPANT MILEAGE

6130 INTERNATIONAL TRAVEL - BUDGET

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

INTERNATIONAL TRAVEL

EMPLOYEE NON-EMPLOYEE

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

MISCELLANEOUS TRAVEL

Travel expenses not otherwise identified by another travel object code.

COMMON CARRIER

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

PER DIEM (MEALS & LODGING)

Costs of daily per diem meal allowance and lodging expenses.

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

STATE OWNED VEHICLE

Obj Code	TITLE & DESCRIPTION
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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 SUPPLIES - BUDGET

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/PHOTOGRAPHY/FAX SUPPLIES

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

6204 PHOTOGRAPHY AND 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 LIBRARY BOOKS & PERIODICALS

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 EQUIPMENT < \$5,000

Purchase of equipment or vehicles (both state and federally funded) if costing less than \$5,000.

6211 EDUCATIONAL SUPPLIES

Costs of classroom supplies.

6212 NON CAPITALIZED VEHICLES

Obj Code	TITLE & DESCRIPTION
	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	LEASE VEHICLES MILEAGE CHARGES 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/LABORATORY 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	INVENTORY - WORK IN PROCESS (WIP)
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

Obj Code	TITLE & DESCRIPTION
	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 PRODUCTION 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
6600	SERVICES - BUDGET 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	REPAIR MAINTENANCE & SERVICES Cost of maintenance and repair services for university owned equipment including maintenance contracts.
6603	PRINTING & COPY SERVICES Cost of printing, photocopying or fax services.
6604	PHOTOGRAPHY & VIDEO SERVICES Cost of photography or video services.
6605	NETWORKING SERVICES 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 BILLINGS 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 EMPLOYMENT SERVICES Cost of services provided by temporary employment companies.
6611	PROFESSIONAL SERVICES

Obj Code	TITLE & DESCRIPTION
	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	<p>CONSULTING AGREEMENTS</p> <p>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.</p>
6613	<p>EXCLUDED ACTIVITIES</p> <p>ALUMNI ACTIVITIES</p> <p>EXCLUDED ADVERTISING</p> <p>FUND RAISING</p> <p>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.</p>
6614	<p>CONFERENCE SERVICES</p> <p>Cost of services provided by the Office of Conference Services. For use by Conference Services within the CONFER subfund only.</p>
6615	<p>ADVERTISING & PUBLICITY</p> <p>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.</p>
6616	<p>ATHLETICS PROMOTIONAL</p> <p>Cost of various athletic promotional items. For use by Athletics in the ATHLET subfund only.</p>
6617	<p>MONTHLY EQUIPMENT CHARGE</p> <p>Rental expense for cellular phones, gas cylinders and other items with a monthly fee or charge.</p>
6618	<p>CELL PHONES</p> <p>Charges for cellular phone services including airtime, roaming and long distance.</p>
6619	<p>TELEPHONE SERVICE</p> <p>Charges for local service, installations, equipment rentals, and voice mail services.</p>
6620	<p>COMMUNICATION SERVICES FROM DIVISION OF TELECOMMUNICATIONS</p> <p>Charges for communication services purchased from the Colorado Information Technology Services -Network Services in the State Department of Personnel.</p>
6621	<p>LONG DISTANCE TELEPHONE TOLLS</p> <p>Charges for long distance phone services.</p>
6622	<p>POSTAGE EXPENSE</p> <p>Charges for postal services, mailing costs, parcel post, stamps, express mail, labeling, metered bulk mail and inserting.</p>
6623	<p>OVERNIGHT DELIVERY AND PACKAGES EXPENSE</p> <p>Charges for overnight delivery services.</p>

Obj Code	TITLE & DESCRIPTION
6624	FREIGHT & HAULING EXPENSE Freight and hauling expenses separately charged by a hauler or common carrier, incurred in and around the Fort Collins area.
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 EXPENSE 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 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 & TRAINING 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 SHORT AND OVER Difference between actual cash on hand and the record of cash receipts.
6635	VEHICLE MAINTENANCE & REPAIR SERVICES

Obj Code	TITLE & DESCRIPTION
	Cost of maintenance and repair services for university owned vehicles.
6636	MONTHLY LEASE VEHICLE SERVICES 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	ASBESTOS ABATEMENT Costs of asbestos removal and abatement.
6640	TRASH HAULING SERVICES 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 Costs of vehicle, property or liability premiums, insurance expenses and risk management services.
6642	VEHICLE LIABILITY INSURANCE 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 Cost of interest on a loan (borrowed capital) paid by the borrowing department. Interest is computed: principal/loan amount * interest rate/percentage * time period.
6644	BUILDING RENT - UNIVERSITY FACILITIES 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 FACILITIES 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 Rental expense or use charges of land, where the obligation is for less than 12 months.
6648	MODEM/INTERNET ACCESS Expense to connect to the CSU modem pool.
6649	OFFICIAL FUNCTIONS

Obj Code	TITLE & DESCRIPTION
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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 official functions are limited to those for food and beverages. Travel associated with official 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 official 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 official function.)

6651 53 FUND SPONSOR FUNCTIONS

Use this object code with 53 accounts only for activities associated with meetings and conferences as described in OMB Circular A-21 section J.32.

“Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers’ fees, and other items incidental to such meetings or 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 In order for the function to qualify as a valid expense on a 5-3 project it must be allowable under both the provisions of A-21 and under the terms of the specific award; it must be allocable, that is, of obvious direct benefit to the 5-3 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.

OMB Circular A-21 prohibits the use of 53 accounts for social functions and gatherings. *“Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.”*

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

For additional guidance contact the appropriate Sponsored Programs Research Administrator.

6652 PARTICIPANT TRAINING

Obj Code	TITLE & DESCRIPTION
	For use in 53 accounts (SPONPR subfund) only, in accordance with funding agency program/award guidelines. Cost of training materials for participants of the 53 project workshop/conference approved by the sponsor.
6653	PARTICIPANT TRAVEL For use in 53 accounts (SPONPR subfunds) only in accordance with funding agency programs/award guidelines. Travel costs of participants to attend a 53 project workshop/conference approved by the sponsor.
6654	VISITOR OR GUEST HOUSING Costs of providing housing to visitors or guests of the University.
6655	ATHLETICS PRE/POST SEASON
6656	ATHLETICS TRAINING TABLE
6657	ATHLETICS PRE/POST GAME For use by Athletics in the ATHLET subfund only.
6658	STIPENDS Amounts paid to a student under the terms of a fellowship, traineeship or assistanceship.
6659	EMPLOYEE AWARDS 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 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 TUITION 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 TUITION - RESIDENT
6664	GTA TUITION - NON-RESIDENT Cost of graduate teaching assistant tuition paid by a sponsored program or University department. Remitted to the student via a credit to their student account. For use by Student Accounts Receivable and the Graduate School only.
6665	GSA TUITION - RESIDENT
6666	GSA TUITION - NON-RESIDENT

Obj Code	TITLE & DESCRIPTION
	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 TUITION 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 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/GRANTS IN AID-RESIDENT 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	WUE TUITION
6671	WUE SCHOLARSHIP Tuition and scholarship expense for the WICHE Undergraduate Education Program. For use by Enrollment Services and Business & Financial Services only.
6672	SCHOLARSHIPS/GRANTS IN AID-NON-RESIDENT 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 FELLOWSHIP AWARDS
6674	FEDERAL DIRECT LOANS 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 PAID Property taxes paid to County governments. Consult with the Tax Accountant in Business & Financial Services prior to using this object code.
6677	CLAIMANT ATTORNEY FEES To record payments made to a claimant's attorney or law firm for legal representation on a claim against the state.
6678	INDUSTRIAL FUNDING FEE Fee charged by GSA Federal Supply Service for cost of operating the Federal Supply Schedules.
6679	DEPRECIATION

Obj Code	TITLE & DESCRIPTION
	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 and Fees - EE Study Benefit
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 the Cash Management Office 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. The Bursar's Office will post a credit to this object code when the University receives the cash from the bank. These 2 transactions will net to zero.
6685	SURPLUS PROPERTY SALES Proceeds from surplus property sales and auctions. For use by Business & Financial Services and Purchasing only.
6686	DAMAGE AWARDS Proceeds from court ordered damage awards, insurance recoveries or settlements; or self funded insurance proceeds.
6687	FACILITIES FRINGE 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 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	22 EXPENSE FROM 21 FUNDS 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.

Obj Code	TITLE & DESCRIPTION
6691	TRANSFER EXPENSE For use by Business & Financial Services only.
6692	AUXILIARY BONDS PRINCIPAL Auxiliary (athletics) bond principal & interest payment.
6693	COST SHARE REIMBURSEMENT
6694	RAMCARD CLEARING
6695	EXPENSE CLEARING
6696	PROFESSIONAL SERVICE - ICR 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
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	OSP ICR FOR ADMIN SALARIES
6700	PRINTING/COPY SERVICES - Reimbursing Employee
6701	IT PHONE LONG DISTANCE - COFRS
6702	IT PHONE EQUIPMENT - COFRS
6703	NSF PARTICIPANT TRAVEL
6704	PENALTIES AND FINES
6705	DOUBTFUL ACCOUNTS - AUXILIARY
6720	21 FUND RECHARGE RECOVERY For use by Business & Financial Services only.
6721	RECHARGE EQUIP BILLING
6725	COMPUTER AND COMPUTER RELATED DIRECT CHARGE This object code should be used for the non-sponsored (e.g., departmental account) agreement when splitting the cost for computer and computer-related expenses between a sponsored agreement (i.e., 53 account) and another type of account. The computer expense must meet the unlike circumstances test for direct allocation before splitting the cost.
7000	COST OF SALES - BUDGET 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.

Obj Code	TITLE & DESCRIPTION
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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.

7410 PLAN BENEFITS

7420 THIRD PARTY ADMINISTRATIVE EXPENSE

Expenses for the Insurance Benefit Trust Fund.

7500 SUBCONTRACTS - BUDGET

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

75xx SUMMARY

751x & 755x - Pass-thru Federal Grants

752x & 756x - Non Federal Funds

75x0 - - - - - Non State of Colorado Fund

75x5 - - - - - State of Colorado Higher Education

75x6 - - - - - State of Colorado Agencies other than Higher Education.

Payments for work on a sub-grant or subcontract awarded by the institution for the performance of a substantive portion of a sponsored project. Modification or an additional increment of an existing sub-grant or subcontract does not initiate a new threshold of \$25,000. For use in 53accounts only. Prior approval of the Office of Sponsored Programs is required.

7510 SUBCONTRACTS LESS THAN \$25,000

Grouping - Pass-thru Federal Grants

Entity - Non State of Colorado Fund

7515 SUBCONTRACTS LESS THAN \$25,000

Grouping - Pass-thru Federal Grants

Entity - State of Colorado Higher Education

Obj Code	TITLE & DESCRIPTION
	COFRS - 3xx Intrafund
7516	SUBCONTRACTS LESS THAN \$25,000
	Grouping - Pass-thru Federal Grants
	Entity - State of Colorado Agencies other than Higher Education
	COFRS - Not 3xx Interfund
7520	SUBCONTRACTS LESS THAN \$25,000
	Grouping - Non-Federal Funds
	Entity - Non-State of Colorado Fund
7525	SUBCONTRACTS LESS THAN \$25,000
	Grouping - Non-Federal Funds
	Entity - State of Colorado Higher Education
	COFRS - 3xx Intrafund
7526	SUBCONTRACTS LESS THAN \$25,000
	Grouping - Non-Federal Funds
	Entity - State of Colorado Agencies other than Higher Education
	COFRS - Not 3xx Interfund
7550	SUBCONTRACTS \$25,000 OR MORE
	Grouping - Pass-thru Federal Grants
	Entity - Non State of Colorado Fund
7555	SUBCONTRACTS \$25,000 OR MORE
	Grouping - Pass-thru Federal Grants
	Entity - State of Colorado Higher Education
	COFRS - 3xx Intrafund
7556	SUBCONTRACTS \$25,000 OR MORE
	Grouping - Pass-thru Federal Grants
	Entity - State of Colorado Agencies other than Higher Education
	COFRS - Not 3xx Interfund
7560	SUBCONTRACTS \$25,000 OR MORE
	Grouping - Non-Federal Funds
	Entity - Non-State of Colorado Fund
7565	SUBCONTRACTS \$25,000 OR MORE
	Grouping - Non-Federal Funds
	Entity - State of Colorado Higher Education
	COFRS - 3xx Intrafund
7566	SUBCONTRACTS \$25,000 OR MORE
	Grouping - Non-Federal Funds
	Entity - State of Colorado Agencies other than Higher Education
	COFRS - Not 3xx Interfund

Obj Code	TITLE & DESCRIPTION
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7800 UTILITIES - BUDGET

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

7810 UTILITY EXPENSE

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

7850 HEATING PLANT

Expenses incurred in operating the University's heating plant.

8100 CAPITAL OUTLAY - BUDGET

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

8110 21 FUND 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 FUND INTERNAL 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 CSU TITLED EQUIPMENT

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).

8220 COND TITLE EQUIPMENT FED

8230 CAPITAL EQUIPMENT SPONSOR FUNDED

8235 CAPITAL EQUIPMENT SPONSOR OWED

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.

Obj Code	TITLE & DESCRIPTION
8240	<p>FEDERAL FUNDED EQUIPMENT</p> <p>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.</p>
8245	CAPITAL EQUIPMENT FED OWNED
8247	CAPITAL EQUIPMENT FED FURNISHED
8250	<p>VEHICLES \$5,000 OR MORE</p> <p>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.</p>
8255	VEHICLES > \$5,000 FED FUNDED
8260	<p>SOFTWARE</p> <p>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.</p>
8265	SOFTWARE FED FUNDED
8270	<p>EQUIPMENT EXTENSION COUNTY</p> <p>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.</p>
8280	ART & MUSEUM OBJECTS
8290	LIBRARY ACQUISITIONS
8291	FURNITURE & FIXTURE LA/LP
8300	<p>FURNITURE & FIXTURES LEASE/LEASE PURCHASE</p> <p>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:</p> <ul style="list-style-type: none"> - 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 EQUIPMENT LEASE/LEASE PURCHASE

Obj Code	TITLE & DESCRIPTION
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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 PURCHASE

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 LEASE PURCHASE

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 DEPRECIABLE LAND IMPROVEMENTS

8345 NON-DEPRECIABLE LAND IMPROVEMENTS

8500 FABRICATED EQUIPMENT, CSU

8510 FABRICATED EQUIPMENT, FED FUNDED

8520 CONSTRUCTION IN PROGRESS

8530 BUILDING CSU

8540 BUILDING FEDERALLY FUNDED

8550 BUILDING IMPROVEMENTS

8560 BUILDING IMPROVEMENTS - FED FUNDED

8570 BUILDING CAPITAL LEASE

8799 (COP PAYMENTS) - CERTIFICATES OF PARTICIPATION LEASE 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

8800 CONST ARCHITECT/ENGINEERING FEES

8801 CONST REIMBURSE EXP

Obj Code	TITLE & DESCRIPTION
8802	CONST ENGINEERING SERVICES
8803	CONST MATERIAL TESTS
8804	CONST SURVEYS
8805	CONST SITE INVESTIGATION
8806	CONST INSPECTION
8810	CONST LAND PURCHASE
8812	CONST CONSERV EASE
8815	CONST STRUCTURE - NEW
8820	CONST STRUCTURE - REMODEL
8825	CONST SITE WORK
8826	CONST LANDSCAPE
8830	UTILITIES INFRASTRUCTURE
8831	INFRASTRUCTURE - STREET IMPROVEMENT
8832	INFRASTRUCTURE - ROAD/WATERWAY
8835	CONST LINES ACNS
8836	CONST UTILITIES TELECOMMUNICATIONS
8837	CONST UTILITIES TELEPHONE LAB
8838	ALARM & SECURITY SYSTEMS
8840	CONST ADMINISTRATIVE EXPENSE
8845	MISC SERVICE EXP
8850	CONST MISC FEES
8855	CONST ADVERTISE FEE
8860	CONST UTILITIES EXPENSE
8865	CONST INSURANCE
8870	CONST UTILITIES
8881	CONST EASEMENT
8882	CONST CONSERV EASEMENT
8883	CONST WATER RIGHTS
8900	CONST ART
8905	CONST EQUIPMENT - FIXED
8910	CONST EQUIPMENT - MOVABLE
8915	CONST EQUIPMENT VEHICLES > \$5000
8920	CONST LEASED FURNITURE & FIXTURES
8925	CONST OTHER LEASED CAPITAL EQUIPMENT
8930	CONST SOFTWARE
8940	CONST EQUIPMENT - MOVEABLE, LESS THAN \$5,000
8955	CONST BUILDING MATERIALS

Obj Code	TITLE & DESCRIPTION
	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	INDIRECT COSTS Budget pool for indirect costs (general and administrative expense). Budget transactions only. Expense should not be recorded in this object code.
9001	MANDATORY CCHE TRANS 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 TRANSFER IDC - IN
9003	BOG TRANSFER IN
9004	LAND BRD RENT REV TF Rental Revenues received from the Board of Land Commissionaers for leases, rents, and timber sales. For use by Business and Financial Services Only.
9005	STATE APPROPR - CONSTR 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.
9008	BOG TRANSFER - EXPENSE
9009	CONTRA LEASE/INT PAY
9010	TRADE IN ALLOW - EQUIP Trade in of equipment on the purchase of a new piece of equipment.
9011	EQUIP ACQUISITIONS Capitalization of the acquisition of equipment costing in excess of \$1,000.
9012	CONSTR COSTS CAPITALIZED
9013	MANDATORY CCHE TRANSFER - EXPENSE 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 TRANSFER IDC - EXPENSE
9015	RECHARGE OFFSET
9201	NOMINAL BALANCE - NET INCOME
9202	NOMINAL BALANCE - NET EXPENSE
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.

Obj Code	TITLE & DESCRIPTION
9310	P&I CANC - TEACH DEFNS
9311	P&I CANC - TEACH DIRECT
9312	P&I CANC - DEATH
9313	P&I CANC - DISABILITY 2002
9314	P&I CANC - BANKRUPTCY
9315	P&I CANC - MILITARY
9316	P&I CANC - MILIT - PERKINS
9317	P&I ASSIGNED US GOVERNMENT
9318	P&I CANC - PEACE CORPS
9319	P&I WRITTEN OFF
9320	PROV DOUBTFUL STUDENT LOANS
9321	P&I CANC LAW ENFORCEMENT
9322	P&I CANC TEACHING
9323	P&I CANC CHILD CARE
9324	P&I CANC NURSING
9325	P&I CANC DISABILITY
9326	P&I CANC TRIBAL COLLEGE/UNIV FAC
9327	P&I CANC LIBRARIAN
9328	P&I CANC SPEECH PATHOLOGIST
9329	P&I CANC PUBLIC DEFENDER
9330	P&I CANC FIRE FIGHTER
9331	P&I CANC PRE-K OR CHILD CARE STAFF
9332	ADMINISTRATIVE EXPENSE University administrative expense charged to the federal government to administer federal student loan programs.
9333	P&I CANC VA DETERMINED DISABILITY
9334	OTHER COLLECTION COSTS Other costs associated with the collection of student loans, including outside collection agency fees and the write-off of small loan balances (<\$10)
9401	BLDG ACQUISITION CC Capitalization of the acquisition of buildings and improvements to buildings costing in excess of \$50,000.
9404	CAPITALIZED PREMIUM EXPENSE
9405	CAPITALIZED COI EXPENSE
9406	EXPEND FOR PLANT FAC Construction expense controlled maintenance fees and renewal & replacement fees on plant fund facilities.
9407	INTEREST BONDS/NOTES

Obj Code	TITLE & DESCRIPTION
	Cost of interest on bond indebtedness (borrowed capital) paid by the University.
9408	INTEREST CAP LEASES
9409	BOND PREMIUM EXPENSE
9410	CAPITALIZED INT EXPENSE
9411	EQUIPMENT TRADE IN
	Expense associated in decreasing the equipment asset balance of capitalized equipment that is being traded in on the purchase of new equipment.
9412	EQUIPMENT SALES
	Expense associated in decreasing the equipment asset balance of capitalized equipment that was sold.
9413	EQUIPMENT THEFT SCRAP
	Expense associated in decreasing the equipment asset balance of capitalized equipment due to equipment that was lost, stolen, or scrapped.
9414	EQUIPMENT PHY INVENTORY
	Expense adjustment of the asset balance to match the actual physical inventory.
9415	DISPOSAL OF BUILDINGS
9416	WRITE OFF ACCUMULATED DEPRECIATION
9417	LOSS CAPITAL ASSETS
9500	FAC & ADM CHARGE (INDIRECT COSTS - BUDGET)
	Budget pool for indirect costs. University indirect costs chargeable to a sponsor or account using a base and rate established by terms of a contract or grant or part of the University's Indirect Cost Proposal. For use by Business & Financial Services or Sponsored Programs Accounting only.
9545-9651	GENERAL & ADMINISTRATIVE EXPENSE
9545	G&A LIBRARY
9547	G&A STUDENT SERVICES
	General and administrative expense costs of the Professional Veterinary Medicine program. For use by Business & Financial Services only.
9549	G&A ACADEMIC SUPPORT
9550	G&A OMP (OPERATION AND MAINTENANCE OF PLANT)
9551	G&A INSTITUTIONAL SUPPORT
9600	13/16 FUND IND COST RECOVERY
9610	RESV OUTSTANDING ORDR EXTRNL ENCUMBRANCES
9611	RESV OUTSTANDING ORDR INTRNL ENCUMBRANCES
9645	13 FUND G&A LIBRARY
9647	13 FUND G&A STUDENT SERVICES
9649	13 FUND G&A ACADEMIC SUPPORT
9650	13 FUND G&A OMP
9651	13 FUND G&A INST SUPPORT

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

9700 COFRS INTRAFUND TRF

9701 OTHER FUND ADDITIONS

Other fund additions (revenues) not otherwise classified in another 9xxx account control.

9703 MISC BOND PROJECTS

9704 LOSS EXTINGUISH 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 ISSUANCE COSTS

9707 BANK TRUSTEE FEES

Expenses associated with the issuance of bond or other debt on behalf of the University.

9708 COP PAY 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 INST SUPPORT

9757 QUASI TRANSFER OMP

9758 QUASI TRANSFER SCH & FELL

9759 QUASI TRANSFER AUXILIARY

9771 71 FUND EXPENSE SUMY CONTRA

9772 72 FUND EXPENSE SUMY CONTRA

9773 73 FUND EXPENSE SUMY CONTRA

9774 74 FUND EXPENSE SUMY CONTRA

9779 NONPLT EXP SUM CONTRA

9800 VET MED EQUIP RES TR

Transfers to the Plant Funds from the Vet Medicine (WICHE) equipment reserve, used to fund equipment purchases.

9801 BOND PRIN & INT TRF IN

Transfers to the Student Loan Fund from the Student Financial Assistance, as mandated by the Colorado Commission on Higher Education (CCHE).

9803 RESERVE FUND TRF - IN

9805 VET MED EQUIP RES TR

Transfers from the Veterinary Medicine (WICHE) equipment reserve to the Plant Funds, used to fund equipment purchases

Obj Code	TITLE & DESCRIPTION
9806	BOND PRIN & INT TRF EXPENSE Transfers from other fund groups to the Plant Funds for payment of bond principal and interest, as mandated by the bond indenture.
9807	RESERVE FUND TRANSFER - EXPENSE 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.
9890	PRE-ENCUMBRANCE
9891	INTERNAL ENCUMBRANCES
9892	EXTERNAL ENCUMBRANCES
9893	COST SHARE ENCUMBRANCES
9900	NON-MANDATORY TRF IN
9902	NON-MANDATORY TRF EXPENSE
9904	TRANSFER OF FUNDS - PLANT
9905	PLANT FUND TRANSFERS
9911	INDIR COST REV ADJ
9912	INDIR COST EXP ADJ