

Object Code	Title & Description
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ASSETS

1100 Claim On Cash

This is the offset for most transactions entered in Kualii, even though the user does not enter it in. It should not be directly keyed by users.

1102 Imprest Operations

This is a bank offset object code that is only used for 'Bank 2', 'Bank 4' and 'Bank 32'. For BFS use only.

1103 Imprest Payroll

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.

1104 Imprest Checking - Other

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.

1105 Cash on Deposit with the State Treasury

This is a bank offset object code that is only used for 'Bank 10' and 'Bank 35'. For BFS use only.

1106 Cash on Hand

This is a bank offset object code that is only used for 'Bank 3' and 'Bank 36'. For BFS use only.

1107 Cash - Fiduciary Trust - BFS/HR only

This is a bank offset object code that is only used for 'Bank 46'. For BFS and Payroll use only.

1110 Restricted Cash, Noncurrent

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.

1111 Restricted Checking

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.

1112 Restricted Cash, Current

1130 Petty Cash Funds

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.

1131 Change Funds

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.

1135 GASB 31 Unrealized Gain/Loss

Record unrealized gains/losses on investments held by the State. For use by Business and Financial Services only.

1176 US Government Securities With Trustee

Short term (less than 1 year) investment of University funds in United States Government Securities that are held by a trustee for the University.

1310 Restricted Investments

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.

1320 US Treasury Notes-Purchase

Premium or discount on investment of University funds in US Treasury Notes

1325 US Treasury Notes-Maturity

Current par amount of investment of University funds in US Treasury Notes

1330 Premium/Discount US Treasury-Purchase

1399 Premium/Discount US Treasury-Maturity

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.

1400 Pooled Installment, Future

1401 Pooled Installment, Current

1402 Pooled Installment, Past

1403 Pooled Contract Receivable

- 1404 Returned Check/ACH/Wire Pmt Receivable**
Amounts owed the University for payments that have not been honored by the person's bank, which are returned to the University as unpaid. Departments are to work on collecting these funds.
- 1410 ARIES Student Receivable**
Amounts owed the University by students for tuition, fees, housing and other charges that are billed through the Aries System.
- 1411 ARIES Student Receivable Contra**
Distribution of the balance forward, conversation amount among the funds that bill student customers.
- 1412 Allowance For Doubtful Accounts-Student**
Amounts (or reserve) set aside for uncollectible (bad debt expense) student accounts receivable.
- 1413 Allowance For Doubtful Departmental Accounts**
To be used when the department has determined a bad debt rate. This corresponds with object code 4433.
- 1415 ARIES Commercial Receivable**
Amounts owed the University by customers/non-students for a variety of materials or services performed by a department of the University, billed via Aries. Examples include veterinary, soils testing, child care, married student housing and computing services.
- 1416 ARIES Commercial Receivable Contra**
Distribution of the balance forward, conversion amount, from the Aries System, among the funds that bill commercial customers.
- 1417 Allowance For Doubtful Accounts-Commercl**
Amounts (or reserve) set aside for uncollectible (bad debt expense) commercial accounts receivable.
- 1420 Trust Receivables - BFS/HR only**
OPEB Trust receivables set up at fiscal year-end for items earned in the prior fiscal year, but not received by the OPEB Trust until the new fiscal year. For Business and Financial Services and Payroll use only.
- 1423 OSP Subcontractor Advance**
- 1424 Travel Advance Receivable Contra**
- 1425 Travel Expense Advance**
Amounts advanced to University travelers for out of pocket expenses to be incurred, but not covered by the Credit Card. Expenses may include registration fees, tips, taxi fares, road tolls, meals or other charges not payable by credit card. For use by Business & Financial Services only.
- 1426 Travel Advance Payback**
For use by Payroll only.
- 1427 Athletic Card Payroll Deduction**
Amounts owed the Athletic Department for season tickets that will be paid via CSU payroll deduction.
- 1428 Short Checks**
Amounts owed the University for checks that have not been honored by the person's bank returned to the University as unpaid.
- 1429 Vendor Receivable**
Amounts owed the University for paid goods that have been returned by the University to the ordering company or a price adjustment. Also referred to as a credit memo.
- 1430 Student Health Receivable**
Amounts owed to CSU Health Network that hasn't been billed through Aries. For use by CSU Health Network only.
- 1432 Third Party Receivable (Hartshorn Only)**
For use by CSU Health Network only to reflect the charges that are billed to the student health insurance CSU sells.
- 1433 Federal Subsidy Receivable BAB**
Subsidy amount is booked on a monthly basis from the 2010B Debt Service schedule. Federal subsidy is received for the Build America Bonds on a semi annual basis and applied to the semi annual bond payment. For use by Business and Financial Services only.
- 1434 Federal Subsidy Receivable RZEDB**
Subsidy amount is booked on a monthly basis from the 2010C Debt Service schedule. Federal subsidy is received for the Recovery Zone Bonds on a semi annual basis and applied to the semi annual bond payment. For use by Business and Financial Services only.
- 1435 Collection Costs Receivable**
Amounts owed the University for collection agency costs from students who have received either a Perkins or Health Professions Student Loan.
- 1436 Collection Costs Recovered**
Contra account control for object code 1435.

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.

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.

- 1490 Principal Assignment-Disability**
Principal loan balance that has been assigned to the federal government due to disability of the borrower.
- 1491 Principal Cancelled-Librarian**
- 1492 Principal Cancelled-Teaching**
Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to teaching services in specific subject matters.
- 1493 Principal Cancelled-Child Care**
Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to child/family/early intervention services.
- 1494 Principal Cancelled-Nursing**
Principal loan balance that has been cancelled from the inception of the loan program for borrowers who have received a cancellation due to nursing/medical technician services.
- 1495 Principal Cancelled-Speech Pathologist**
- 1496 Principal Cancelled-Public Defender**
- 1497 Principal Cancelled-Firefighter**
- 1498 Principal Cancelled-PreK/Child Care**
- 1499 Principal Cancelled-VA Deter Disability**
- 1505 General Resale Inventory**
- 1510 General Material+Supply Inventory**
To record the purchase of General Materials and Supplies.
- 1511 Pharmacy Supply Inventory**
To record the purchase of Pharmacy Inventory.
- 1512 Central Supply Inventory**
To record the purchase of VTH Central Supply Inventory.
- 1513 Radiology Supply Inventory**
- 1514 Clinical Pathology Supply Inventory**
- 1515 Hay+Straw Supply Inventory**
- 1520 Textbooks-New Resale Inventory**
To record the purchase of New textbooks.
- 1521 Textbooks-Used Resale Inventory**
To record the purchase of used textbooks.
- 1530 Food+Food Supply Inventory**
- 1535 General Inventory Services**
- 1540 Drugs+Medicine Resale Inventory**
To record pharmacy inventory adjustments.
- 1550 Livestock Inventory**
To record livestock inventory adjustments such as birth and death of livestock.
- 1570 Oil+Petroleum Supply Inventory**
Oil and petroleum inventory held by the Facilities Management Department.
- 1585 Resale Inventory-Contra**
Inventory Contra
- 1590 Inventory Out-Contra**
Goods or material removed from inventory for sales.
- 1591 Supply Inventory Contra-Pharmacy**
Pharmacy Supply Inventory Contra
- 1592 Supply Inventory Contra-Central**
VTH Central Inventory Contra
- 1593 Supply Inventory Contra-Radiology**
- 1594 Supply Inventory Contra-Clinical Path**
- 1595 Supply Inventory Contra-Hay+Straw**
- 1596 Resale Inventory Out-Textbooks New**
New textbook resale inventory out
- 1597 Resale Inventory Out-Textbooks Used**
Used textbook resale inventory out

1599 Supply Inventory Out-Facilities

1600 Suspense Clearing

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

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-Pension Proportion Share**
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.

2061 Odd Year Student Support Contrib Fee
2062 Even Year Student Support Contrib Fee
2065 Deposits, Noncurrent
2070 Student Health Insurance-Basic
 Amounts owed for prepaid basic health insurance premiums.
2100 Accounts Payable
 Amounts owed to University vendors, for the purchase of goods or services made on purchase orders (PO's), departmental purchase orders and travel documents. For use by Account Payable only.
2101 Other Payables
 Amounts owed to outside creditors or agencies, not otherwise defined in the 21xx object codes.
2103 Yearend Payables
 Accounts payable set up at fiscal year-end for goods and services received in the prior fiscal year, but not paid to the vendor or agency until the new fiscal year.
2104 Intrafund Payable Same Agency
 Amounts owed by the University to another Cost Center within the University, within the same CORE fund and State Department.
2106 Intra CSUS Payable, Current
 Amounts owed by the University to another Colorado State University System institution, due in less than 1 year.
2107 Intrafund Payable Other Agency
 Amounts owed by the University to another Cost Center outside of the University, assigned to the same CORE fund but different State Department.
2108 Interfund Payable Other Agency
 Amounts owed by the University to another Cost Center outside of the University, assigned to a different CORE fund and State Department.
2109 Deceased EE Wages Payable
 To record deceased employees beneficiary payment.
2111 Payable to Student/Customer
 Amounts owed to University customers due to credit balances on Student, Commercial or Loan Accounts Receivable.
2112 Wires Payable
 Amounts owed to University customers for funds to be electronically paid (wire transfers).
2113 Accrued Liability
2114 Accrued Liability-Other (BFS Only)
2130 Retainage-State Construction
 Amounts owed to building contractors for the retainage on capital construction projects. The retainage amount will be paid on completion of the building project. For use in the Plant Funds only.
2150 Other Liability, Current (BFS Only)
 Amounts owed by the University for the Retiree Medical Liability and the rebate interest/principal, due in less than 1 year.
2190 Trust Payables - BFS/HR only
 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.
2201 Prepaid Insurance Payable
2202 Fidelity DCP
2203 TIAA CREF DCP
2204 Valic DCP
2205 Default DCP
2207 Student/DCP/TIAA CREF
2209 Faculty Benefits Payable Reduction
2225 Collection Fees
2229 Miscellaneous Deduction-Child Support
2251 Faculty/Admin Pro Life Insur-Hartford
2260 Faculty/Admin Pro Medical
2261 Faculty/Admin Pro Vision
2262 Faculty/Admin Pro Life Insurance
2263 Faculty/Admin Pro Dental
2265 415(M) Retirement
2266 457 Loan
2287 Faculty/Admin Pro Dental-EBMS
2290 Faculty/Admin Pro Short Term Disability
2301 Federal Withholding Taxes
2302 State Withholding Taxes
2303 Local Withholding Taxes

2304 Federal Earned Income Credit
2307 Social Security
2309 Medicare
2311 PERA Employee Contra
2313 Miscellaneous Withholding Taxes
2315 PERA 401k Roth
2316 PERA 457 Roth
2317 Federal Retirement
2318 Fidelity Roth
2319 TIAA CREF Roth
2320 Valic Roth
2322 Fidelity TSA
2323 PERA 401K
2324 TIAA CREF TSA
2325 Valic TSA
2326 State Unearned Compensation
2327 Smith Barney TSA
2328 Public Service Credit Union
2329 Cell Phone V Opt IN
2330 Personal Cell Phone
2331 Federal Health Benefits
2332 Kaiser Medical Insurance
2341 Great West Insurance
2342 FAP Health Savings Account
2343 United Healthcare
2345 Federal Optional Insurance B
2346 Federal Optional insurance C
2347 Health Savings Account Employer Liab
2348 Transit Commuter Benefit
2350 Long-Term Disability
2351 Federal Basic Life Insurance
2352 Federal Optional Insurance A
2354 Voluntary Accidental Death+Dismemberment
2355 PERA Insurance
2357 State Dependent Life Insurance
2358 State Optional Life Insurance
2359 Spouse Optional Life Insurance
2361 State Dental Insurance
2362 San Luis Insurance
2373 Federal Thrift Loan
2374 United Way
2375 University Club Dues
2376 CSU Foundation Payable
2377 Campus Recreation Payable
2378 Colorado Wins Payable
2379 Faculty/Admin Pro FSA Healthsmart
2384 Athletic Tickets Payable
2386 Rent Deduction Payable
2387 Adult Fitness Payable
2388 State Long Term Disability
2389 Garnishments/Liens/Levies Payable
2390 State Flexible Dependent Care Insur
2392 Federal Thrift
2396 Norlarco TSA
2397 State Flexible Health Insurance
2398 Parking Permits
2400 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.

- 2591 Convenience Card**
Revenues received by the Student Center for the Convenience Card (RamCash) in advance of providing goods or services.
- 2601 Federal Advances**
Revenues received from Federal agencies, which have not been expended.
- 2602 State Advances**
Revenues received from State of Colorado governmental agencies, which have not been expended.
- 2610 Fund Balance Advances**
Revenues received from Contract & Grant sponsors, which have not been expended.
- 2800 Bonds Payable, Noncurrent**
For use by Business and Financial Services only.
- 2801 Bonds Payable, Current**
For use by Business and Financial Services only.
- 2802 Bonds Payable Premium/Discount**
Premium/Discount is booked at time of the bond issuance. Total is decreased/increased monthly based on the bond Premium/Discount amortization schedule. A prorate is run each month for the amount between 2802 and 9409. For use by Business and Financial Services only.
- 2803 Deferred Gain/Loss On Refunding**
- 2805 Bonds Payable-Noncapital, Noncurrent**
For use by Business and Financial Services only.
- 2807 Deposit of Bond Proceeds**
For use by Business and Financial Services only.
- 2808 Bond Principal Payments**
For use by Business and Financial Services only.
- 2810 Bond Debt Contra**
For use by Business and Financial Services only.
- 2840 Capital Leases Payable, Noncurrent**
- 2841 Capital Leases Payment (Contra)**
- 2842 Capital Leases Payable, Current**
- 2850 Capital COP, Noncurrent**
Amounts owed by the University to the State for Certificates of Participation, due in 1 year or more. For use by Business and Financial Services only.
- 2851 Capital COP, Current**
Amounts owed by the University to the State for Certificates of Participation, due in less than 1 year. For use by Business and Financial Services only.
- 2860 Intra CSUS Payable, Noncurrent**
Amounts owed by the University to another Colorado State University System institution, due in 1 year or more.
- 2870 Other Liability, Noncurrent**
Amounts owed by the University, due in 1 year or more, that does not meet the criteria of any other noncurrent liability. For use by Business and Financial Services only.
- 2880 Net Pension Liability, Noncurrent**
Proportionate share of the defined benefit pension plan, per GASB 68. For use by Business and Financial Services only.
- 2891 DHIC BOG, Noncurrent**
For use by Business and Financial Services only.
- 2892 DHIC BOG, Current**
For use by Business and Financial Services only.
- 2896 DHIC BOG Treasury Interest, Current**
For use by Business and Financial Services only.
- 2897 DHIC BOG Capitalized Interest, Current**
For use by Business and Financial Services only.
- 2898 DHIC BOG Capitalized Interest, Noncurrent**
For use by Business and Financial Services only.
- 2899 DHIC BOG Treasury Interest, Noncurrent**
For use by Business and Financial Services only.
- 2905 Due To Internal (BFS Only)**
Amounts owed by the University Cost Centers to a University Reserve account for a loan. For use by Central Departments only.
- 2920 Due To Current Self-Funded, Current**
- 2930 Due To Current Restricted Sponsor, Curr**
- 2975 Due To Plant Fund, Noncurrent**
- 2980 SP Nonexchange Activity**
Reclassification of sponsored program nonexchange activity to a deferred inflow per GASB 65. For use by Sponsored Programs Only.
- 2981 Deferred Inflows-Other**
For use by Business and Financial Services only.
- 2985 Deferred Inflows-Pension Experience G/L**
Difference between expected and actual experience, per GASB 68. For use by Business and Financial Services only.
- 2986 Deferred Inflows-Pension Investments**
Net difference between projected and actual earnings on pension plan investments, per GASB 68. For use by Business and Financial Services only.

2987 Deferred Inflows-Pension Changes Assump

Changes of assumptions for pensions, per GASB 68. For use by Business and Financial Services only.

2988 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, 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 - 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

4303 TUITION - GRADUATE - RESIDENT - EMPLOYEE

Tuition charges & tuition adjustments billed to part-time graduate students. For use by Enrollment Services and Business & Financial Services only.

4304 TUITION - UNDERGRADUATE - NON RESIDENT

4305 TUITION - GRADUATE - NON RESIDENT

4306 WESTERN UNDERGRAD EXCHANGE NR TUIT IN

4307 WICHE TUITION - GRADUATE

Tuition charges & adjustments for the WICHE Undergraduate Education Program. For use by Enrollment Services and Business & Financial Services only.

4308 TUITION - UNDERGRAD - NON RESIDENT - EMPLOYEE

4309 TUITION - GRADUATE - NON RESIDENT - EMPLOYEE

Tuition charges & tuition adjustments billed to University employees. For use by Enrollment Services and Business & Financial Services only.

4310 TUITION - PVM - RESIDENT

4311 TUITION - PVM - AT LARGE

4312 WICHE TUITION - PVM

Tuition charges & tuition adjustments billed to Veterinary Medicine students enrolled in the Western Interstate Commission for Higher Education (WICHE) Student Exchange Program. For use by Enrollment Services and Business & Financial Services only.

4313 TUITION PVM - SPECIAL ADMITTANCE

4314 OTHER RI TUITION - RESIDENT - SPRING

4315 OTHER RI TUITION - RESIDENT - SUMMER EVEN YR

4316 OTHER RI TUITION - RESIDENT - SUMMER - ODD YR

4317 TUITION DISCOUNT - RESIDENT - GRADUATE

4318 TUITION DISCOUNT - RESIDENT - UNDERGRAD

4319 TUITION DISCOUNT - NONRESIDENT - GRADUA

4320 TUITION-DISCOUNTS-NONRESIDENT-UNDERGRAD

4321 TUITION-DCE-NONSEMESTER

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

4322 TUITION-DCE-FALL

4323 TUITION-DCE-SPRING

4324 TUITION-DCE-SUMMER 01

4325 TUITION-DCE-RENTAL ACCOUNTS

4326 TUITION-DCE-SUMMER 2 REVENUE

4327 TUITION-DCE-SUMMER X

4328 TUITION-DCE-CREDIT

4329 TUITION-DCE-SUMMER

4330 TUITION-DCE-DISCOUNTS

4331 TUITION-OFF CAMPUS-RESIDENT-FALL

4332 TUITION-OFF CAMPUS-RESIDENT-SPRING

4333 TUITION-OFF CAMPUS-RES-SUMMER EVEN YR

4334 TUITION-OFF CAMPUS-RESIDENT-SUMMR ODD YR

4335 TUITION-OFF CAMPUS-NONRESIDENT-FALL

4336 TUITION-OFF CAMPUS-NON RESIDENT-SPRING

4337 TUITION-OFF CAMPUS-NONRES-SUMMER EVEN YR

4338 TUITION-OFF CAMPUS-NONRES-SUMMER ODD YR

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

4339 TUITION - RESIDENT - BUDGET

4340 TUITION - NON RESIDENT - BUDGET

4341 WICHE TUITION-NON RESIDENT-BUDGET

4342 TUITION-NON RESIDENT-AT LARGE-BUDGET

4343 TUITION - COF - BUDGET

4344 DIFFERENTIAL TUITION BUDGET

4345 SUPPLEMENTAL TUITION BUDGET-ENGINEERING

4346 SUPPLEMENTAL TUITION-BUDGET-COMPUTER SCI

4347 SUPPLEMENTAL TUITION-BUDGET-UPPER DIV

4348 SUPPLEMENTAL TUITION BUDGET-BUSINESS HCP

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

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.

4353 PROGRAM ASSESSMENT CHARGES

4355 TUITION FEDERAL STABILIZATION OFFSET

4356 WICHE CURRENT YEAR ALLOCATION

4357 AVAILABLE 1 - BFS USE ONLY

4358 AVAILABLE 2 - BFS USE ONLY

4359 FEDERAL CAPITAL CONTRIBUTION (BFS ONLY)

4361 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.

4377 GENERAL MERCHANDISE SALE - AUXILIARY

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

4378 GENERAL SALES OF SERVICE

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

4379 ROYALTY INCOME

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

4380 OTHER SALES+SERVICES-AUXILIARY/SELF-FUND

All sales and services revenues not specifically categorized within other revenue object codes.

4381 GENERAL MERCHANDISE SALE-ED ACTIVITIES

4382 GENERAL SALES OF SERVICE-AUXILIARY

4383 AUXILIARY RENTALS

4384 SALES OF SUPPLUS EQUIPMENT REVENUE

4385 AUXILIARY FOOD SALES

Revenue generated from the sale of food by auxiliary units (student housing, student health, student recreation center, student center, etc.). For use in the ATHLET, AUX & CONFER subfunds only.

4386 CSU BOOKSTORE SALES

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

4387 CONFERENCE REVENUE

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

4388 OTHER AUXILIARY REVENUE

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

4389 OTHER SALES+SERVICES-AUXILIARY

For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).

4391 CSU FOUNDATION GIFT REVENUE TRANSFER

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

4392 SALES OF SERVICE - EDUCATIONAL ACTIVITIES

For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).

4393 UNIDENTIFIED CHECKS

Revenues received for an unidentifiable reason or account.

4394 VENDING MACHINE COMMISSION

Revenues (commissions) received from the sale of products from vending machines.

4395 SALES TAX COMMISSION

Collection of state and local sales taxes as the result of a taxable retail sale.

4396 PARI-MUTUEL TAX

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

4397 DUES REVENUE

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

4398 RETURNED CHECKS

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

4399 LATE PAYMENT CHARGES

4400 INTEREST ON LOANS

4401 OTHER SALES + SERVICES - ED ACTIVITIES

For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).

4402 OTHER FEES REVENUE

4403 INTEREST ON CDS + SAVINGS BONDS

Amounts received or accrued from investment in certificates of deposit, savings accounts, Treasury bills etc.

4404 BANK INTEREST

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

4405 TREASURY INTEREST

Departmental distribution of interest earnings from University funds deposited with the State Treasury. For use by Banking Services of Business & Financial Services only.

4406 BOND INTEREST ALLOCATION

Treasury interest earnings that are manually allocated. For use by Business and Financial Services only.

4407 TREASURY INTEREST ADJUSTMENTS

Departmental distribution of Treasury interest earnings posted to object codes 4405-4406. For use by Business and Financial Services only.

4408 INTEREST-OTHER

Other non-bank interest income earned

4409 DIVIDEND REVENUE

Amounts received from stock investments.

4410 INTEREST ON INVESTMENTS

4411 CAPITALIZED INTEREST EARNED

For use by Business and Financial Services only.

4412 TRUSTEE EARNINGS - INTEREST

4413 INTEREST REBATE

4414 RENTAL REVENUE

Amounts charged for rental of university properties.

4415 DAMAGE AWARD REVENUE-COURT ORDER

4416 DAMAGE AWARD REVENUE-INSURANCE RECOVERY

4417 DAMAGE AWARD REVENUE-OTHER

4418 OTHER REVENUE-NONOPERATING

4419 CAPITAL DONATIONS

4420 DESIGNATED AGENCY SCHOLARSHIPS

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

4421 CSU GLOBAL REVENUE

4422 BOG REVENUE

4423 WICHE NONOPERATING REVENUE

4424 STATE FISCAL STABILIZATION

4425 FEDERAL DIRECT LOAN REVENUE

4426 UNREALIZED GAIN/LOSS

4430 TUITION/FEE DOUBTFUL ACCOUNTS CONTRA

4431 S+S-ED ACTIVITY DOUBTFUL ACCOUNTS CONTRA

4432 S+S - AUXILIARY DOUBTFUL ACCOUNTS CONTRA

4433 OTHER OPERATING DOUBTFUL ACCOUNTS CONTRA

4434 CONTRACT+GRANT DOUBTFUL ACCOUNTS CONTRA

4451 TICKET SALES

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

4452 PARKING REVENUE

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

4453 3RD PARTY MEDIA RIGHTS/SPONSOR VENDOR

4454 GUARANTEES

4455 TICKET TRANSACTION FEES

To record external ticket transaction fees for sporting events by the athletic department.

4456 OTHER SPORTS + AUCTION REVENUE

4457 BUSINESS CAPACITY ADDITIONS

4525 APPROPRIATIONS - STATE SEVERANCE TAX

4526 APPROPRIATION-STATE DEPT OF LOCAL AFFAIR

4527 APPROPRIATIONS-STATE GOVERNOR

4550 INTEREST REVENUE - FID TRUST-BFS/HR ONLY

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.

- 4551 CONTRIBUTIONS FROM CSU - BFS/HR ONLY USE**
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.
- 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.
- 4811 INTERDEPARTMENT HUGHES SUITES/ATH DVLPMT**
- 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 salary expense - 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 SUPPLMNTL 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-SUPPLMNTL 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**
- 5311 GRAD RESEARCH ASSISTANT SALARY**
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**
- 5331 GRAD SUPPORT ASSISTANT SALARY**
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**
- 5351 GRAD TEACHING ASSISTANT SALARY**
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 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 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 - SUPPLEMNTL PAY
1st year temporary faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5534 1ST YEAR TEMP FACULTY FRINGE - SUPPLEMNTL 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 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 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.

IN STATE TRAVEL

	<u>EMPLOYEE</u>	<u>NON-EMPLOYEE</u>
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 IN STATE TRAVEL PARTICIPANT MILEAGE

6050 Travel Encumbrance

OUT OF STATE TRAVEL

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

6083 OUT STATE TRAVEL PARTICIPANT MILEAGE

6130 BUDGET INTERNATIONAL TRAVEL

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

INTERNATIONAL TRAVEL

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

MISCELLANEOUS TRAVEL

Travel expenses not otherwise identified by another travel object code.

COMMON CARRIER

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

PER DIEM (MEALS & LODGING)

Costs of daily per diem meal allowance and lodging expenses.

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

STATE OWNED VEHICLE

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

STATE OWNED AIRCRAFT

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

PERSONAL AIRCRAFT REIMBURSEMENT

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

62xx General Expenses

6200 BUDGET OTHER OPERATING EXPENSES

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

6201 GENERAL SUPPLIES

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

6202 REPAIR PARTS + SUPPLIES

Cost of repair parts and supplies for university owned equipment.

6203 PRINTING+COPYING SUPPLIES

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

6204 PHOTO/VIDEO SUPPLIES

Cost of supplies for photography and videos.

6205 PROMOTIONAL ITEMS

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

6206 PHYSICAL LIBRARY MATERIALS

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

6207 BOOKS/PERIODICALS/SUBSCRIPTIONS

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

6208 OFFICE SUPPLIES

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

6209 AGRICULTURAL SUPPLIES

Cost of agricultural supplies including seed, fertilizer, tools, pesticides, herbicides, fungicides, fencing, nursery stock and scales.

6210 NON-CAP EQUIP

To be used for purchases over \$5,000 with a short life expectancy (consumable). For example, a diamond cutting blade that would need to be replaced regularly.

6211 EDUCATIONAL SUPPLIES

Costs of classroom supplies.

6212 VEHICLE NON-CAPITAL

Vehicles with an acquisition cost of less than \$5,000.

6213 VEHICLE MAINTENANCE/REPAIR SUPPLIES

Cost of maintenance, repair parts and supplies for university owned vehicles.

6214 LEASED VEHICLE MILEAGE CHARGE

Mileage use charges on University Motor Pool or State Fleet Management vehicles.

6215 MODELS CAPITALIZED

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

6216 MODELS NON - CAPITALIZED

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

6217 CUSTODIAL + LAUNDRY SUPPLIES

Cost of custodial or laundry supplies.

6218 MEDICAL/DENTAL/HOSPITAL/LAB SUPPLIES

Cost of medical, dental, hospital or laboratory supplies.

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 + COPYING SERVICES

Cost of printing, photocopying or fax services.

- 6604 PHOTO/VIDEO SERVICES**
Cost of photography or video services.
- 6605 NETWORKING CHARGES**
Cost of internet access via CSU's campus backbone, billed by ACNS. The charges are based on the speed of the internet connection.
- 6606 COMPUTER SERVICES**
Costs of computer, network or automated data processing services. And for internet connection while in travel status.
- 6607 GGCC BILLING PURCHASED SERVICES**
Cost of services to 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 EMPLOYLOYEE 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 FRIEIGHT

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 ASBESTOS 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.)

6651 SPONSORED PROGRAMS SPONSOR FUNCTIONS

Use this object code with 53 accounts only for activities associated with meetings and conferences.

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

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

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

For additional guidance contact the appropriate Sponsored Programs Research Administrator.

6652 PARTICIPANT TRAINING

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

6653 PARTICIPANT TRAVEL

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

6654 VISITOR/GUEST HOUSING

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

6655 ATHLETICS PRE-SEASON/HOLIDAY BREAKS

6656 ATHLETICS TRAINING TABLE

6657 OCCASIONAL TEAM MEALS - ATHLETICS

For use by Athletics in the ATHLET subfund only.

6658 STIPENDS EXPENSE

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

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 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 TUITION 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 TUITION RESIDENT EXPENSE

6664 GTA TUITION NONRESIDENT EXPENSE

Cost of graduate teaching assistant tuition paid by a sponsored program or University department. Remitted to the student via a credit to their student account. For use by Student Accounts Receivable and the Graduate School only.

6665 GSA TUITION RESIDENT EXPENSE

6666 GSA TUITION NONRESIDENT EXPENSE

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

6667 OTHER GA TUITION 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

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.

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.

6802 REPAIR SERVICES

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

7000 BUDGET COST OF SALES

Budget pool for cost of sales. Budget transactions only. Expense should not be recorded in this object code.

7001 COST OF SALES - GENERAL

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

7002 COST OF FOOD

Cost of food sold. For use by departments who maintain a consumable inventory.

7003 COST OF NEW BOOKS

Cost of new books sold. For use by departments who maintain a consumable inventory.

7004 COST OF USED BOOKS

Cost of used books sold. For use by departments who maintain a consumable inventory.

7005 COST OF SUPPLIES

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

7006 COST OF CATTLE

Cost of cattle sold. For use by departments who maintain a consumable inventory.

7007 COST OF FREIGHT

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

7535 Pension Expense-BFS Only

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

7536 Pension Expense Offset-BFS Only

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

7410 PLAN BENEFITS

7420 3RD PARTY ADMINISTRATIVE EXPENSE

Expenses for the Insurance Benefit Trust Fund.

7500 BUDGET SUBCONTRACTORS

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

75xx SUMMARY

751x & 755x - Pass-thru Federal Grants

752x & 756x - Non Federal Funds

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

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

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

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

7510 S/C <25K FED FLOW THRU GRANT NONCO ENT

Grouping - Pass-thru Federal Grants

Entity - Non State of Colorado Fund

7515 S/C <25K FED FLOW THRU PAID TO CO HE AG

Grouping - Pass-thru Federal Grants

Entity - State of Colorado Higher Education

CORE - 3xxx Intrafund

7516 S/C <25K FED FLOW THRU PAID TO CO AG

Grouping - Pass-thru Federal Grants

Entity - State of Colorado Agencies other than Higher Education

CORE - Not 3xxx Interfund

7520 S/C <25K NON-FED FDS PAID TO NONCO ENT

Grouping - Non-Federal Funds

Entity - Non-State of Colorado Fund

7525 S/C <25K NON-FED FDS PAID TO CO HE AG

Grouping - Non-Federal Funds

Entity - State of Colorado Higher Education

CORE - 3xxx Intrafund

7526 S/C <25K NON-FED FDS PAID TO CO AG

Grouping - Non-Federal Funds

Entity - State of Colorado Agencies other than Higher Education

CORE - Not 3xxx Interfund

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-DPA

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.

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 PRIN+INT CANCEL-DISABILITY <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-FIREFIGHTER

9331 PRIN+INT CANCEL-PRE-K/CHILD CARE STAFF

- 9332 ADMINISTRATIVE EXPENSE**
University administrative expense charged to the federal government to administer federal student loan programs.
- 9333 PRIN+INT CANCEL-VA DETERMINED DISABILITY**
- 9334 OTHER COLLECTION COSTS**
Other costs associated with the collection of student loans, including outside collection agency fees and the write-off of small loan balances (<\$10)
- 9401 BUILDING ACQUISITION CONSTRUCTION COSTS**
Capitalization of the acquisition of buildings and improvements to buildings costing in excess of \$50,000.
- 9404 CAPITALIZED PREMIUM EXPENSE**
For use by Business and Financial Services only.
- 9405 CAPITALIZED COST OF ISSUANCE EXPENSE**
- 9406 EXPENDABLE FOR PLANT FACILITIES**
Construction expense controlled maintenance fees and renewal & replacement fees on plant fund facilities.
- 9407 INTEREST ON BONDS/NOTES PAYABLE**
Bond interest accrued is booked on a monthly basis based on the Debt Service schedule. For use by Business and Financial Services only.
- 9408 INTEREST ON CAPITAL LEASES**
- 9409 BOND PREMIUM EXPENSE**
Premium/Discount is booked at time of the bond issuance. Total is decreased/increased monthly based on the bond Premium/Discount amortization schedule. A prorate is run each month for the amount between 2802 and 9409. For use by Business and Financial Services only.
- 9410 CAPITALIZED INTEREST EXPENSE**
For use by Business and Financial Services only.
- 9411 EQUIPMENT - TRADE - IN**
Expense associated in decreasing the equipment asset balance of capitalized equipment that is being traded in on the purchase of new equipment.
- 9412 EQUIPMENT-SALES**
Expense associated in decreasing the equipment asset balance of capitalized equipment that was sold.
- 9413 EQUIPMENT-THEFT/SCRAP**
Expense associated in decreasing the equipment asset balance of capitalized equipment due to equipment that was lost, stolen, or scrapped.
- 9414 EQUIPMENT-PHYSICAL INVENTORY**
Expense adjustment of the asset balance to match the actual physical inventory.
- 9415 DISPOSAL OF BUILDINGS**
- 9416 WRITE-OFF ACCUMULATED DEPRECIATION**
- 9417 LOSS ON CAPITAL ASSETS**
- 9500 FACILITIES+ADMINISTRATIVE COSTS**
Budget pool for indirect costs. University indirect costs chargeable to a sponsor or account using a base and rate established by terms of a contract or grant or part of the University's Indirect Cost Proposal. For use by Business & Financial Services or Sponsored Programs Accounting only.
- 9545-9651 GENERAL & ADMINISTRATIVE EXPENSE**
- 9545 GENERAL+ADMIN-LIBRARY**
- 9547 GENERAL+ADMIN-STUDENT SERVICES**
General and administrative expense costs of the Professional Veterinary Medicine program. For use by Business & Financial Services only.
- 9549 GENERAL+ADMIN-ACADEMIC SUPPORT**
- 9550 GENERAL+ADMIN-OPERATION/MAINT OF PLANT**
- 9551 GENERAL+ADMIN-INSTITUTIONAL SUPPORT**
- 9552 GENERAL+ADMIN-AUXILIARY ENTERPRISE**
- 9600 EG/RARSP INDIRECT COST RECOVERY**
- 9610 RESERVE OUTSTANDING ORDER EXTERNAL ENCUM**
- 9611 RESERVE OUTSTANDING ORDER INTERNAL ENCUM**
- 9645 EG GENERAL+ADMINISTRATIVE-LIBRARY**
- 9647 EG GENERAL+ADMIN-STUDENT SERVICES**
- 9649 EG GENERAL+ADMIN-ACADEMIC SUPPORT**
- 9650 EG GENERAL+ADMIN-OPERATION/MAINT PLANT**
- 9651 EG GENERAL+ADMIN-INSTITUTIONAL SUPPORT**
G&A Expense Recoveries. For use by Business and Financial Services or Sponsored Programs only.
- 9700 CORE INTRAFUND TRANSFER**
- 9701 OTHER FUND ADDITIONS**

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

9702 GAIN/LOSS ON REFUNDING

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

9703 BOND EXPENSE ALLOCATION

Transfers total expense activity from a bond project account to it's bond cash account.

9704 LOSS ON EXTINGUISHABLE DEBT

Amount lost (expended) from the payoff of University liabilities, when the payoff is more than the actual amount of debt.

9705 OTHER DEDUCTIONS

9706 BOND COST OF ISSUANCE EXPENSE

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

9707 BANK TRUSTEE FEES

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

9708 COP PAYABLE AUXILIARY

Capital lease repayment costs

9751 QUASI TRANSFER-INSTRUCTION

9752 QUASI TRANSFER-RESEARCH

9753 QUASI TRANSFER-PUBLIC SERVICE

9754 QUASI TRANSFER-ACADEMIC SUPPORT

9755 QUASI TRANSFER-STUDENT SERVICES

9756 QUASI TRANSFER-INSTITUTIONAL SUPPORT

9757 QUASI TRANSFER-OPERATION+MAINT OF PLANT

9758 QUASI TRANSFER-SCHOLARSHIPS+FELLOWSHIPS

9759 QUASI TRANSFER-AUXILIARY

9771 CPLB SUB FUND EXPENSE SUMMARY CONTRA

Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.

9772 CPAD SUB FUND EXPENSE SUMMARY CONTRA

Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.

9773 CPOTH SUB FUND EXPENSE SUMMARY CONTRA

Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.

9774 CPRR SUB FUND EXPENSE SUMMARY CONTRA

Used in CIP entry to eliminate capital expense. For use by Business and Financial Services only.

9779 NON-PLANT EXPENSE SUMMARY CONTRA

9800 PVM EQUIPMENT RESERVE TRANSFER IN

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

9801 BOND PRINCIPAL+INTEREST TRANSFER IN

Transfers from bond project accounts to the Plant Funds for payment of bond principal and interest, as mandated by the bond indenture. For use by Business and Financial Services only.

9803 RESERVE SUB FUND TRANSFER IN

9805 PVM EQUIPMENT RESERVE TRANSFER EX

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

9806 BOND PRINCIPAL+INTEREST TRANSFER EX

Transfers from other fund groups to the Plant Funds 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.

9890 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.