KUALI JOURNAL ENTRIES

Presented by Campus Services
Campus Services, a financial customer services unit within Business and Financial Services, partners with the campus community by providing professional, knowledgeable and responsible business and financial solutions.
Object Code Classifications
Basics of TO/FROM
Documentation
General Error Correction
Adjustment/Accrual Voucher
Pre-Encumbrance/Disencumbrance
Distribution of Income and Expense
Log in to KFS - Training Environment
## Object Code Classifications

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Type</th>
<th>Normal Balance</th>
<th>Objects commonly used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1XXX</td>
<td>Asset</td>
<td>Debit</td>
<td>Cash (1100)</td>
</tr>
<tr>
<td>2XXX</td>
<td>Liability</td>
<td>Credit</td>
<td>A/P Liability (2100)</td>
</tr>
<tr>
<td>4XXX</td>
<td>Revenue</td>
<td>Credit</td>
<td>Various Revenue Codes (4380)</td>
</tr>
<tr>
<td>5XXX – 6XXX</td>
<td>Expense</td>
<td>Debit</td>
<td>Salary (5501) General Services (6601)</td>
</tr>
</tbody>
</table>
Object Code Classifications

- Object Code 3000
  - This is your Beginning Fund Balance for the Fiscal Year
Basics of TO/FROM
To/From – The Basics

- **INCREASE** any account/classification (TO)
- **DECREASE** any account/classification (FROM)
To/From

- **Assets:**
  - Increase an Asset (debit) (To)
  - Decrease an Asset (credit) (From)

- **Liabilities:**
  - Increase a Liability (credit) (To)
  - Decrease a Liability (debit) (From)

- **Revenues:**
  - Increase revenue (credit) (To)
  - Decrease revenue (debit) (From)

- **Expenses:**
  - Increase an Expense (debit) (To)
  - Decrease an Expense (credit) (From)
To/From Examples

Example:
An expense was incorrectly charged to the wrong expense object code.

• From: Decrease the expense from the wrong object code (6225)
• To: Increase the expense to the correct object code (6601)
To/From Examples

Example:
Receipts from customers were deposited into an expense object code that should have been recorded as revenue.

Increase revenue (To)
Increase expense (To) – removing credits from an expense object code
## Object Code Classifications

<table>
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<tr>
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<th>Type</th>
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<th>Objects commonly used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1XXX</td>
<td>Asset</td>
<td>Debit</td>
<td>Cash (1100)</td>
</tr>
<tr>
<td>2XXX</td>
<td>Liability</td>
<td>Credit</td>
<td>A/P Liability (2100)</td>
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<tr>
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</tr>
<tr>
<td>5XXX – 6XXX</td>
<td>Expense</td>
<td>Debit</td>
<td>Salary (5501) General Services (6601)</td>
</tr>
</tbody>
</table>
## To/From Examples

### Document Overview

- **Description:** 4/13/12 Ramcard PO CC Deposit
- **Accounting Period:** APR. 2012
- **Total Amount:** 502.50

### Accounting Lines

#### From

<table>
<thead>
<tr>
<th>Seq #</th>
<th>Chart</th>
<th>Account Number</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Org Ref Id</th>
<th>* Amount</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>CO</td>
<td>2605350</td>
<td></td>
<td>4388</td>
<td>Other Auxil Revenue</td>
<td>ID</td>
<td>RamCard ID Revenue</td>
<td>75.00</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>CO</td>
<td>2605350</td>
<td></td>
<td>5684</td>
<td>Credit Card Clearing</td>
<td></td>
<td></td>
<td>251.25</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>CO</td>
<td>2607800</td>
<td></td>
<td>2931</td>
<td>Convenience Card</td>
<td></td>
<td></td>
<td>176.25</td>
<td></td>
</tr>
</tbody>
</table>

**Total:** 502.50

### General Ledger Pending Entries

<table>
<thead>
<tr>
<th>Seq #</th>
<th>Fiscal Year</th>
<th>Chart</th>
<th>Account Number</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Doc Type</th>
<th>Balance Type</th>
<th>Obj. Type</th>
<th>Amount</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2012</td>
<td>CO</td>
<td>2605350</td>
<td></td>
<td>4388</td>
<td>ID</td>
<td></td>
<td>DT</td>
<td>AC</td>
<td>IN</td>
<td>75.00</td>
<td>C</td>
</tr>
<tr>
<td>2</td>
<td>2012</td>
<td>CO</td>
<td>2605350</td>
<td></td>
<td>1100</td>
<td>---</td>
<td></td>
<td>DT</td>
<td>AC</td>
<td>AG</td>
<td>75.00</td>
<td>D</td>
</tr>
<tr>
<td>3</td>
<td>2012</td>
<td>CO</td>
<td>2605350</td>
<td></td>
<td>6684</td>
<td>---</td>
<td></td>
<td>DT</td>
<td>AC</td>
<td>EX</td>
<td>251.25</td>
<td>D</td>
</tr>
<tr>
<td>4</td>
<td>2012</td>
<td>CO</td>
<td>2605350</td>
<td></td>
<td>1100</td>
<td>---</td>
<td></td>
<td>DT</td>
<td>AC</td>
<td>AG</td>
<td>251.25</td>
<td>C</td>
</tr>
<tr>
<td>5</td>
<td>2012</td>
<td>CO</td>
<td>2607800</td>
<td></td>
<td>2931</td>
<td>---</td>
<td></td>
<td>DT</td>
<td>AC</td>
<td>LI</td>
<td>176.25</td>
<td>C</td>
</tr>
<tr>
<td>6</td>
<td>2012</td>
<td>CO</td>
<td>2607800</td>
<td></td>
<td>1100</td>
<td>---</td>
<td></td>
<td>DT</td>
<td>AC</td>
<td>AG</td>
<td>176.25</td>
<td>C</td>
</tr>
</tbody>
</table>
Characteristics of a “well–documented” entry

- Answers the following questions:
  - What are you trying to correct/change/record?
  - Why are you preparing the entry?
  - Are the amounts substantiated/documents attached?
Description (D): Move expenses per Dean’s request
Explanation (E): Expenses are being reallocated to the account where the related activity is recorded per the Dean’s request. Expenses were originally posted to the wrong activity.
Any field with an asterisk (*) must be completed
- If the field is not completed and you try to save or submit the document, an error message will be received.
Documents
General Error Correction
General Error Correction

- Document Type ‘GEC’

- Used to correct a posting error
  - Wrong account number
  - Wrong object code
  - Wrong amount
General Error Correction

- Org. Doc. # – (Org=organization’s) optional user-defined document number, 8 characters.
General Error Correction

- **Reference Origin Code** – where did the document originate from? 01 will be used most of the time.
General Error Correction

- **Reference #** – Can only be alpha or numeric—no spaces or periods (8 characters) similar to Ref 1 in FRS
GEC Example

Invoice #812995 for PO #S010001, from Tri Star for $539 was posted to the faculty members EG fund account, 1339270–6225 in error. It should have been posted to the RARSP fund account, 1678490–6225.
# Transactions

## Budget Construction
- Budget Construction Selection

## Financial Processing
- Advance Deposit
- Adjustment/Accrual Voucher
- Budget Adjustment
- Cash Receipt
- Disbursement Voucher
- Distribution of Income and Expense
- **General Error Correction**

## Purchasing/Accounts Payable
- Bulk Receiving
- Contract Manager Assignment
- Payment Request
- Receiving
- Requisition
- Shop Catalogs
- Vendor Credit Memo

# Custom Document Searches

## Financial Transactions

## Capital Asset Management
- Asset Maintenance

## Financial Processing
- Disbursement Vouchers

## Purchasing/Accounts Payable
- Electronic Invoice Rejects
- Payment Requests
- Purchase Orders
- Receiving
- Requisitions
- Vendor Credit Memos

# Balance Inquiries

## General Ledger
- Available Balances
- Balances by Consolidation
- Cash Balances
- General Ledger Balance
- General Ledger Entry
- General Ledger Pending Entry
- Open Encumbrances

## 1099 Process

## Record Maintenance
- Payer
- Payee
- Payment
- Process Extract History
- Payees 1099 Forms
- 1099 Exception Report

# Lookup and Maintenance

## Capital Asset Builder
- Pre-Asset Tagging

## Capital Asset Management
- Asset
- Asset Fabrication
- Asset Global (Add)
- Asset Location Global
- Asset Payment
**GEC Example**

### Document Overview

- **Description:** Correction of Tri Star Invoice
- **Org. Doc. #:** R001
- **Explanations:** Remove Tri Star Invoice from account 1399270-6225 and move it to the proper account 1678490-6225, per Professor.
- **Accounting Period:** FEB 2012
- **Total Amount:** $39.00

### Accounting Lines

<table>
<thead>
<tr>
<th>From</th>
<th>Account Number</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Org Ref Id</th>
<th>Amount</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO</td>
<td>Colorado State University</td>
<td>1399270</td>
<td>5225</td>
<td>51</td>
<td>910001</td>
<td>539.00</td>
<td></td>
<td>add</td>
</tr>
<tr>
<td></td>
<td>Reference Origin Code</td>
<td>Reference Number</td>
<td>Line Description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CO</td>
<td>Colorado State University</td>
<td>1578490</td>
<td>5225</td>
<td>51</td>
<td>5010001</td>
<td>539.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reference Origin Code</td>
<td>Reference Number</td>
<td>Line Description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total:** $39.00
Example of a GEC

Notes and Attachments can be added for further documentation

<table>
<thead>
<tr>
<th>Notes and Attachments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Posted Timestamp</strong></td>
</tr>
<tr>
<td><strong>Author</strong></td>
</tr>
<tr>
<td><strong>Note Text</strong></td>
</tr>
<tr>
<td><strong>Attached File</strong></td>
</tr>
<tr>
<td><strong>Actions</strong></td>
</tr>
</tbody>
</table>

- **add:**
- **show**
- **save**
- **reload**
- **close**
- **cancel**
- **copy**
Adjustment/Accrual Voucher
**Adjustment Voucher**

- **Document Type ‘AV’**
- **Adjustment voucher** – to recognize revenues in the period in which they are earned and expenses in the period in which they are incurred. No reversal date.
Accrual Voucher

- Document Type ‘AV’
- **Accrual voucher** – to post an accrual entry that will **reverse in a designated month**.
Adjustment Voucher Example

For account 2137600, we need to adjust (reduce) the inventory balance by $41,302.93 and recognize the cost of goods sold for department 5060. Doing this will adjust the inventory to its actual amount.
### Transactions

#### Budget Construction
- Budget Construction Selection

#### Financial Processing
- Advance Deposit
- Budget Adjustment
- Cash Receipt
- Disbursement Voucher
- Distribution of Income and Expense
- General Error Correction
- Indirect Cost Adjustment
- Internal Billing
- Internal Order
- Pre-Encumbrance
- Transfer of Funds
- Work Order Authorization

#### Purchasing/Accounts Payable
- Bulk Receiving
- Contract Manager Assignment
- Payment Request
- Receiving
- Requisition
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### Custom Document Searches

#### Financial Transactions

#### Capital Asset Management
- Asset Maintenance

#### Financial Processing
- Disbursement Vouchers

#### Purchasing/Accounts Payable
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#### 1099 Process

#### Record Maintenance
- Payer
- Payee
- Payment
- Process Extract History
- Payee 1099 Forms
- 1099 Exception Report

### Administrative Transactions
# Adjustment Voucher Example

## Document Overview

<table>
<thead>
<tr>
<th>Description</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>5660-adjust inventory balance to actual</td>
<td>This entry is adjusting the inventory balance to the actual amount and recognizing cost of goods sold.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Org. Doc. #</th>
<th>6002</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Accounting Period</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEB 2012</td>
<td>41,302.93</td>
</tr>
</tbody>
</table>

## Adjustment/Accrual Voucher Details

- **Adjustment/Accrual Voucher Type:** Adjustment

## Accounting Lines

<table>
<thead>
<tr>
<th>Chart Code</th>
<th>Account Number</th>
<th>Sub-Account Code</th>
<th>Object Code</th>
<th>Sub-Object Code</th>
<th>Project Code</th>
<th>Organization Reference Id</th>
<th>Debit</th>
<th>Credit</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO</td>
<td>2137500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>41,302.93</td>
<td>delete</td>
</tr>
<tr>
<td></td>
<td>Cafe Shop Operations &amp; Inventory</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>bal inquiry</td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td>2137500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>41,302.93</td>
<td>0.00</td>
<td>delete</td>
</tr>
<tr>
<td></td>
<td>Cafe Shop Operations &amp; Inventory</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>bal inquiry</td>
<td></td>
</tr>
</tbody>
</table>

Debit Total: 41,302.93  Credit Total: 41,302.93
Department 1680 has an independent A/R system and needs to accrue for and post April sales of $53,715.50. Their account number is 2218700. This entry is accruing revenue (posting it to the proper period) and recording a receivable. Because it is an accrual for the current month of April, it will be reversed in May.
### Transactions

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- Budget Construction Selection

#### Financial Processing
- Advance Deposit
- Budget Adjustment
- Cash Receipt
- Disbursement Voucher
- Distribution of Income and Expense
- General Error Correction
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### Custom Document Searches

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#### Capital Asset Management
- Asset Maintenance
- Asset Fabrication
- Asset Global (Add)
- Asset Location Global
- Asset Payment

#### Disbursement Vouchers

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- Open Encumbrances

### 1099 Process

#### Record Maintenance
- Payer
- Payee
- Payment
- Process Extract History
- Paves 1099 Forms
- 1099 Exception Report
Accrual Voucher Example

Description: Accrue April Sales
Explanation: Independent AR system - need to book receivable for April

Accounting Period: APR. 2012
Total Amount: $3,715.50

Adjustment/Accrual Voucher Type: Accrual
Reversal Date: 05/04/2012

Accounting Lines:

<table>
<thead>
<tr>
<th>Chart Code</th>
<th>Account Number</th>
<th>Sub-Account Code</th>
<th>Object Code</th>
<th>Sub-Object Code</th>
<th>Project Code</th>
<th>Organization Reference Id</th>
<th>Debit</th>
<th>Credit</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO</td>
<td>2218700</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>add</td>
</tr>
<tr>
<td>CO</td>
<td>2218700</td>
<td></td>
<td>1437</td>
<td>Other Receivables</td>
<td></td>
<td></td>
<td>53,715.50</td>
<td>0.00</td>
<td>delete</td>
</tr>
</tbody>
</table>

Debit Total: 53,715.50 Credit Total: 53,715.50
Pre-Encumbrance
Pre–Encumbrance

- Document Type ‘PE’
- Earmark funds for which unofficial commitments have already been made.
- Set aside future expense that might not already be encumbered
- All pre–encumbrances need to be disencumbered via reversal or manual adj.
Department 1501 will be submitting an AFE (check requisition) for $700 to be paid to the Music Store (the vendor) who will be the music service provider for the College’s commencement exercises on June 15, 2013. The account number is 1322700, and the object code for the expense is 6601.
**Pre-Encumbrance Example**

### Document Overview

**Description:** Music Store Pre-Encumbrance

**Explanation:** Pre-Encumbrance for the Music Store who will be the music service provider for commencement exercises June 15.

### Financial Document Detail

- **Accounting Period:** FEB 2012
- **Total Amount:** $700.00

### Pre-Encumbrance Details

- **Reversal Date:** 06/15/2012

### Accounting Lines

<table>
<thead>
<tr>
<th>Encumbrance</th>
<th><em>Chart</em></th>
<th><em>Account Number</em></th>
<th>Sub-Account</th>
<th><em>Object</em></th>
<th>Sub-Object</th>
<th>Project</th>
<th>Org Ref Id</th>
<th><em>Amount</em></th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>add:</td>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>add</td>
</tr>
<tr>
<td>1</td>
<td>CO</td>
<td>1322700</td>
<td></td>
<td></td>
<td>5601</td>
<td>General Services</td>
<td></td>
<td>700.00</td>
<td>delete</td>
</tr>
</tbody>
</table>

**Total:** $700.00

### Disencumbrance

- **Reference Number**

**Total:** $0.00
Disencumbrance

- Document Type ‘PE’
- Reference # required – use the Kuali # of the original encumbrance
- Document is created the same as a Pre-Encumbrance, only use the Disencumbrance line
Distribution of Income & Expense
Distribution of Income & Expense

- Document Type ‘DI’
- Use the DI document to distribute income, expense, assets or liabilities from a holding account to one or more appropriate account(s) when one account has incurred expenses or received income on behalf of one or more other accounts.
Distribution of Income & Expense

- Importing lines
  - Templates and instructions are available by clicking on the “?” on each document and choosing the Accounting Line Import Templates
  - Remove the first two rows
  - Must be saved in CSV format
  - Click on “add” to import into the document
Distribution of Income & Expense

- After you click on the a window will pop up, and search “GEC_YEGEC_Import”

<table>
<thead>
<tr>
<th>Accounting Line Import Templates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting line import templates allow you to import any number of accounting lines or line items from a comma-delimited (.csv) file. This section contains a table that lists types of e-docs for which templates are available in the default system and provides a link to the corresponding template for each document type. Following the table is a process overview that includes complete instructions for using accounting line import templates and importing multiple lines of data. Additional subsections contain detailed information about each template.</td>
</tr>
</tbody>
</table>

More:

- Links to Default Data Import Templates
- Process Overview
- AD_CFR_CCR_DV_SB_Import.xls
- AV_Import.xls
- BA_VEDA_Import.xls
- DE_VEDA_IB_AF_VETF_PB_Encumbrance_Only_Import.xls
- GEC_YEGEC_Import.xls
- ICA_Import.xls
- JV_Ext_Encumbrance_Import.xls
- JV NonOffset Bal_Type_Import.xls
- JV Offset Bal_Type_Import.xls
- LV_VIP_Import.xls
- ND_Import.xls
- PE_Encumbrance_Only_Import.xls
- PURAP_Item_Import.xls
- PURAP_Account_Import.xls
- CAM_NPAY_Account_Import.xls
- CAM_NPAY_Account_Import.xls
A new window will open up, and click the circled item to download the template.
Once the document has been downloaded and the information input:
- Remove the first two rows
- Save in the CSV format
- Click on import lines to import into the document
The Veterinary Teaching Hospital (VTH), department 1620, records revenue for its Veterinary Diagnostic Imaging (VDI) service in a subsystem which uploads the total amount into the VTH revenue holding account (1400300). An entry needs to be made to distribute the VDI revenue for the month of February into the appropriate revenue accounts and object codes.

- From account 1400300–4380 for $245,000.00
- To account 1400190–4380 for $45,000.00
  - Org Ref ID RadThera
- To account 1400200–4380 for $200,000.00
  - Org Ref ID Ultrasnd
# Distribution of Income & Expense Example

## Document Overview

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>distribute VDI revenue</td>
<td></td>
</tr>
<tr>
<td>Financial Document Detail</td>
<td></td>
<td>Revenue uploaded into holding account 1400300 is being distributed to the proper accounts</td>
</tr>
</tbody>
</table>

### Accounting Period: FEB 2012

Total Amount: 245,000.00

## Accounting Lines

### From

<table>
<thead>
<tr>
<th>From</th>
<th>Chart</th>
<th>Account Number</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
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http://busfin.colostate.edu/cs.aspx