<table>
<thead>
<tr>
<th>Object Code</th>
<th>Title &amp; Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100</td>
<td>Claim On Cash</td>
</tr>
<tr>
<td></td>
<td>This is the offset for most transactions entered in Kuali, even though the user does not enter it in.</td>
</tr>
<tr>
<td>1102</td>
<td>Imprest Operations</td>
</tr>
<tr>
<td></td>
<td>This is a bank offset object code.</td>
</tr>
<tr>
<td>1103</td>
<td>Imprest Payroll</td>
</tr>
<tr>
<td></td>
<td>Offset of cash for Payroll Operations.</td>
</tr>
<tr>
<td>1104</td>
<td>Imprest Checking - Other</td>
</tr>
<tr>
<td></td>
<td>For BFS use only.</td>
</tr>
<tr>
<td>1105</td>
<td>Cash on Deposit with the State Treasury</td>
</tr>
<tr>
<td></td>
<td>For BFS use only.</td>
</tr>
<tr>
<td>1106</td>
<td>Cash on Hand</td>
</tr>
<tr>
<td>1107</td>
<td>Cash - Fiduciary Trust - BFS/HR only</td>
</tr>
<tr>
<td></td>
<td>For BFS and Payroll use only.</td>
</tr>
<tr>
<td>1110</td>
<td>Restricted Cash, Noncurrent</td>
</tr>
<tr>
<td>1111</td>
<td>Restricted Checking</td>
</tr>
<tr>
<td></td>
<td>To be used to move cash and cash equivalents from current unrestricted to noncurrent restricted at June 30 per GASB 34. The contra to 1111 is 1110. 1100-Claim on Cash is not effected by this entry. This entry is made for financial statement presentation purposes.</td>
</tr>
<tr>
<td>1112</td>
<td>Restricted Cash, Current</td>
</tr>
<tr>
<td>1130</td>
<td>Petty Cash Funds</td>
</tr>
<tr>
<td></td>
<td>A special fund set up within authorized departments as a means of making limited recurring or small emergency purchases of materials and services for the University or for making change. Due to the decentralized location and handling of petty cash funds, certain procedures, as outlined in FPI 6-2, and safeguards are essential. A written request for a petty cash 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 petty cash entries are posted to the POOLED sub fund.</td>
</tr>
<tr>
<td>1131</td>
<td>Change Funds</td>
</tr>
<tr>
<td></td>
<td>A special fund set up within authorized departments as a means of making change. Due to the decentralized location and handling of change funds, certain procedures, as outlined in FPI 6-2, and safeguards are essential. A written request for a change fund should be made by the department head through the dean and vice president to Banking Services. This object code is only used by Banking Services and any change fund entries are posted to the POOLED sub fund.</td>
</tr>
<tr>
<td>1135</td>
<td>GASB 31 Unrealized Gain/Loss</td>
</tr>
<tr>
<td>1176</td>
<td>US Government Securities With Trustee</td>
</tr>
<tr>
<td></td>
<td>Short term (less than 1 year) investment of University funds in United States Government Securities that are held by a trustee for the University.</td>
</tr>
<tr>
<td>1310</td>
<td>Restricted Investments</td>
</tr>
<tr>
<td></td>
<td>Used by the Endowment sub fund to restrict cash and investments and record investments held by the Foundation.</td>
</tr>
<tr>
<td>1320</td>
<td>US Treasury Notes-Purchase</td>
</tr>
<tr>
<td></td>
<td>Investment of University funds in US Treasury Notes for a period of 1 year or more.</td>
</tr>
<tr>
<td>1325</td>
<td>US Treasury Notes-Maturity</td>
</tr>
<tr>
<td>1330</td>
<td>Premium/Discount US Treasury-Purchase</td>
</tr>
<tr>
<td>1399</td>
<td>Premium/Discount US Treasury-Maturity</td>
</tr>
<tr>
<td></td>
<td>The premium or discount on the long term (1 year or more) investment of University funds in United States Treasury securities. Premiums are the excess over face value that was paid for the security. Discounts are the reduction in face value received for the security.</td>
</tr>
<tr>
<td>1400</td>
<td>Pooled Installment, Future</td>
</tr>
<tr>
<td>1401</td>
<td>Pooled Installment, Current</td>
</tr>
<tr>
<td>1402</td>
<td>Pooled Installment, Past</td>
</tr>
<tr>
<td>1403</td>
<td>Pooled Contract Receivable</td>
</tr>
</tbody>
</table>
1404 Returned Check/ACH/Wire Pmt Receivable
To be used when a payment that has been booked comes back as returned.

1410 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, conversion 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-Commercial
Amounts (or reserve) set aside for uncollectible (bad debt expense) commercial accounts receivable.

1420 Trust Receivables - BFS/HR 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
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

1434 Federal Subsidy Receivable RZEDB

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 State Agency**
Amounts owed the University from another CSU Cost Center within the same CORE fund and agency.

**1441 InterFund Receivable Same State Agency**
Amounts owed to the University from another CSU Cost Center assigned to a different CORE fund, but same State Agency.

**1442 Intra CSUS Receivable, Current**
Amounts owed the University from the Board of Governor’s of the Colorado State University System, due in less than 1 year.

**1443 Emergency Employee Loan Receivable**

**1444 Other Noncurrent Receivables (BFS Only)**

**1445 Inter CSUS Receivable, Noncurrent**
Amounts owed the University from the Board of Governor’s of the Colorado State University System, due in 1 year or more.

**1447 InterFund Receivable Other Agency**
Amounts owed the University from another cost center that has neither the same CORE fund nor agency.

**1448 Loans Receivable NonLoan Fund, Current**

**1449 InterFund Receivable COF**

**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 check activity.

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)
1740 Other Prepaids
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
1773 Deferred Outflows-Pension Experience G/L
1774 Deferred Outflows-Pension Investments
1775 Deferred Outflows-Pension Contributions
1776 Deferred Outflows-Pension Changes Assump
1777 Deferred Outflows-PensionProportionShare
1790 Unearned Charges, Noncurrent
The offset to Long Debt Service transactions.

1791 DHIC CSU, Noncurrent
1792 DHIC CSU, Current
1798 DHIC CSU Capitalized Interest
1799 Dhic-Treas Interest-CSU

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

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)

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-Resident Hall
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-Pingree Park
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 State Agency
  Amounts owed to another CSU Cost Center within the same CORE fund and agency.
2106 Intra CSUS Payable, Current
  Amounts owed the University from the Board of Governor’s of the Colorado State University
  System.
2107 Intrafund Payable Other Agency
2108 Interfund Payable Other Agency
2109 Deceased EE Wages Payable
  To record deceased employees beneficiary payment.
2110 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
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 U.S. Savings Bonds
2330 Personal Cell Phone
2331 Federal Health Benefits
2332 Kaiser Medical Insurance
2341 Great West Insurance
2342 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 Short-Term Dependent Life Insurance
2358 Short-Term Optional Life Insurance
2359 Spouse Optional Life Insurance
2361 Short-Term Dental Insurance
2362 San Luis Insurance
2363 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 Short-Term Flexible Dependent Care Insur
2392 Federal Thrift
2396 Norlarco TSA
2397 Short-Term 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

2431 Unclaimed Checks
Payroll, Accounts Payable and Cashier checks issued to third parties that have not been cashed.

2440 Accrued Liability-Interest Payable
Interest that accumulates on a fund's investments, but has not yet been paid.

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**
2801 **Bonds Payable, Current**
2802 **Bonds Payable Premium/Discount**
2803 **Deferred Gain/Loss On Refunding**
2805 **Bonds Payable-Noncapital, Noncurrent**
2807 **Deposit of Bond Proceeds**
2808 **Bond Principal Payments**
2810 **Bond Debt Contra**
2840 **Capital Leases Payable, Noncurrent**
2841 **Capital Leases Payment (Contra)**
2842 **Capital Leases Payable, Current**
2850 **Capital COP, Noncurrent**
Liabilities of the University for noncurrent debt is due in 1 year or more.

2851 **Capital COP, Current**
Liabilities of the University for current debt is due in less than 1 year.

2860 **Intra CSUS Payable, Noncurrent**
Amounts owed to the Board of Governor’s of the Colorado State University System to be paid in future fiscal years.

2870 **Other Liability, Noncurrent**
Other liabilities of the University that are due in 1 year or more.

2880 **Net Pension Liability, Noncurrent**
2891 **DHIC BOG, Noncurrent**
2892 **DHIC BOG, Current**
2896 **DHIC BOG Treasury Interest, Current**
2897 **DHIC BOG Capitalized Interest, Current**
2898 **DHIC BOG Capitalized Interest, Noncurrent**
2899 **DHIC BOG Treasury Interest, Noncurrent**
2905 **Due To Internal (BFS 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**
2981 **Deferred Inflows-Other**
2985 **Deferred Inflows-Pension Experience G/L**
2986 **Deferred Inflows-Pension Investments**
2987 **Deferred Inflows-Pension Changes Assump**
2988 **Deferred Inflows-PensionProportionShare**

**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 GRANTS & CONTRACTS FEDERAL
4206 GRANTS & CONTRACTS LOCAL
4207 GRANTS & CONTRACTS PRIVATE
4208 GRANTS & CONTRACTS STATE OF COLORADO
4209 GRANTS & CONTRACTS AUDIT ADJUST
4211 TEACHER CANCELLED-FEDERAL
4212 CCHE APPROPRIATIONS 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 - FEDSPON 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 PBLCSFTY
4233 FEDERAL SUBSIDY REVENUE BAB
4234 FEDERAL SUBSIDY REVENUE RZEDB
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 UNDERGRADUATE EXCHANGE 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 OTHER RI TUITION - NONRESIDENT - FALL
4318 OTHER RI TUITION - NONRESIDENT SPRING
4319 OTHER RI TUITION - NONRES - SUMMER EVEN YR
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 DEFERRED 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-SUMMER ODD YR
4335 TUITION-OFF CAMPUS-NONRESIDENT-FALL
4336 TUITION-OFF CAMPUS-NONRESIDENT-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 TUITION DISCOUNTS-RESIDENT-UNDERGRADUATE
4358 TUITION DISCOUNTS-NON-RESIDENT-GRADUATE
4359 TUITION DISCOUNTS-RESIDENT-GRADUATE
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.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Additional Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>4377</td>
<td>GENERAL MERCHANDISE SALE - AUXILIARY</td>
<td>Revenues generated from the sale of goods incidentally created by research, instruction, public service or other instructional &amp; laboratory experiences for students.</td>
</tr>
<tr>
<td>4378</td>
<td>GENERAL SALES OF SERVICE</td>
<td>Revenues generated from the sale of services incidental to the purpose of research, instruction, public service or other instructional and laboratory experiences for students.</td>
</tr>
<tr>
<td>4379</td>
<td>ROYALTY INCOME</td>
<td>Revenue derived from royalty income; a payment received for the use of a right that the University owns. (i.e. for the use of an intangible asset)</td>
</tr>
<tr>
<td>4380</td>
<td>OTHER SALES+SERVICES-AUXILIARY/SELF-FUND</td>
<td>All sales and services revenues not specifically categorized within other revenue object codes.</td>
</tr>
<tr>
<td>4381</td>
<td>GENERAL MERCHANDISE SALE-ED ACTIVITIES</td>
<td></td>
</tr>
<tr>
<td>4382</td>
<td>GENERAL SALES OF SERVICE-AUXILIAN</td>
<td></td>
</tr>
<tr>
<td>4383</td>
<td>AUXILIARY RENTALS</td>
<td></td>
</tr>
<tr>
<td>4384</td>
<td>SALES OF SURPLUS EQUIPMENT REVENUE</td>
<td></td>
</tr>
<tr>
<td>4385</td>
<td>AUXILIARY FOOD SALES</td>
<td>Revenue generated from the sale of food by auxiliary units (student housing, student health, student recreation center, student center, etc.). For use in the ATHLET, AUX &amp; CONFER subfunds only.</td>
</tr>
<tr>
<td>4386</td>
<td>CSU BOOKSTORE SALES</td>
<td>Revenue generated by CSU bookstore sales. For use in AUX subfunds only.</td>
</tr>
<tr>
<td>4387</td>
<td>CONFERENCE REVENUE</td>
<td>Revenue derived from conference activities managed by the Office of Conference Services.</td>
</tr>
<tr>
<td>4388</td>
<td>OTHER AUXILIARY REVENUE</td>
<td>Revenues generated from auxiliary activities not defined in other auxiliary revenue object codes. For use in ATHLET, AUX &amp; CONFER sub funds only.</td>
</tr>
<tr>
<td>4389</td>
<td>OTHER SALES+SERVICES-AUXILIARY</td>
<td>For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).</td>
</tr>
<tr>
<td>4391</td>
<td>CSU FOUNDATION GIFT REVENUE TRANSFER</td>
<td>Transfer of residual gift revenue to the CSU Foundation. This reduces revenue previously recorded as sales and service that represent a gift revenue component.</td>
</tr>
<tr>
<td>4392</td>
<td>SALES OF SERVICE - EDUCATIONAL ACTIVITIES</td>
<td>For all 13 accounts (EG subfund), 14 accounts (PVM subfund), and 40 accounts (WORKST subfund).</td>
</tr>
<tr>
<td>4393</td>
<td>UNIDENTIFIED CHECKS</td>
<td>Revenues received for an unidentifiable reason or account.</td>
</tr>
<tr>
<td>4394</td>
<td>VENDING MACHINE COMMISSION</td>
<td>Revenues (commissions) received from the sale of products from vending machines.</td>
</tr>
<tr>
<td>4395</td>
<td>SALES TAX COMMISSION</td>
<td>Collection of state and local sales taxes as the result of a taxable retail sale.</td>
</tr>
<tr>
<td>4396</td>
<td>PARI-MUTUEL TAX</td>
<td>Proceeds from the Colorado Gaming Association pari-mutuel betting tax designated to support the Professional Veterinary Medicine program. For use by the College of Veterinary Medicine within the PVMFED subfund only.</td>
</tr>
<tr>
<td>4397</td>
<td>DUES REVENUE</td>
<td>Dues or membership fees charged to members of student clubs and organizations. Primarily for use</td>
</tr>
</tbody>
</table>
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 the Cash Management Office of
   Business & Financial Services only.
4405 TREASURY INTEREST
   Interest earnings from University funds deposited with the CSU Treasury. For use by the Cash
   Management Office of Business & Financial Services only.
4406 BOND INTEREST ALLOCATION
4407 TREASURY INTEREST ADJUSTMENTS
   Departmental distribution of CSU Treasury interest earnings from object code 4405.
4408 INTEREST-OTHER
4409 DIVIDEND REVENUE
   Amounts received from stock investments.
4410 INTEREST ON INVESTMENTS
4411 CAPITALIZED INTEREST EARNED
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 WICHÉ NONOPERATING REVENUE
4424 STATE FISCAL STABILIZATION
4425 FEDERAL DIRECT LOAN REVENUE
4426 GASB 31 Unrealized Gain/Loss
4430 TUITION/FEES 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
4525 APPROPRIATIONS STATE SEVERANCE TAX
4526 APPROPRIATION-STATE DEPT OF LOCAL AFFAIR
4527 APPROPRIATIONS-STATE GOVERNOR
4550 INTEREST REVENUE - FID TRUST-BFS/HR ONLY
   For BFS and Payroll use only.
4551 CONTRIBUTIONS FROM CSU - BFS/HR ONLY USE
For BFS and Payroll use only.
4552 CONTRIBUTIONS FROM EMPLOYEES-BFS/HR ONLY
For BFS and Payroll use only.
4553 CONTRIBUTIONS FROM CSU FRINGE
For BFS and Payroll use only.
4554 CONTRIBUTIONS FROM EMPLOYEES
For BFS and Payroll use 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
This object code is for the Fiduciary Trust transactions. For use by BFS and HR only.
4600 EXTRAORDINARY GAINS
4650 UNUSUAL ITEMS
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 INTERDEPARTMENTAL CREDITS
Revenue derived from the sale of goods or services between University departments, typically
billed via Internal Order (IO) or Internal Billing (IB).
4801 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 DLPMT
4901 INTERAUXILIARY RENTALS
4902 INTERAUXILIARY CONFERENCE REVENUE
4903 INTERAUXILIARY FOOD SALES
4904 INTERAUXILIARY SUPPLIES
4905 INTERAUXILIARY SERVICES
EXPENSES
Sxxx SALARY object codes
All Sxxx-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

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

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-ACHIEVEMENT PAY SALARY
5414 STATE CLASSIFIED-ACHIEVEMENT PAY FRINGE
State Classified salary and fringe expense for the Colorado Peak Performance Program – non-base building awards. For use by Human Resource Services– Payroll only.

5415 STATE CLASSIFIED SALARY - HOURLY ACCRUALS
5416 STATE CLASSIFIED FRINGE - HOURLY ACCRUALS
Payroll accrual of state classified salary and fringe for the hourly pay cycle that crosses fiscal years.

5421 STATE CLASSIFIED SALARY - OVERTIME
Overtime pay for state classified employees. For use by Human Resource Services-Payroll only.

5422 STATE CLASSIFIED FRINGE - OVERTIME
Fringe benefit costs on overtime pay for state classified employees. For use by Human Resource Services-Payroll only.

5431 STATE CLASSIFIED SALARY - SHIFT DIFFERENTL
Shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.

5432 STATE CLASSIFIED FRINGE - SHIFT DIFFERENTL
Fringe benefit costs on shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.

5441 STATE CLASSIFIED SALARY MISCELLANEOUS
Miscellaneous salary expenses for state classified employees. For use by Human Resource Services-Payroll only.

5442 STATE CLASSIFIED FRINGE MISCELLANEOUS
Fringe benefits costs on miscellaneous salary expenses for state classified employees. For use by

5443 STATE CLASS HOURLY-ACHIEVEMENT PAYSALARY
5444 STATE CLASS HOURLY-ACHIEVEMENT PAYFRINGE
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

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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5508</td>
<td>BUDGET 1ST YEAR TEMP FACULTY TBA</td>
</tr>
<tr>
<td>5509</td>
<td>BUDGET 1ST YEAR TEMP FACULTY FRINGE</td>
</tr>
<tr>
<td>5533</td>
<td>1ST YEAR TEMP FACULTY SALARY SUPPLEMENTAL PAY</td>
</tr>
<tr>
<td>5534</td>
<td>1ST YEAR TEMP FACULTY FRINGE SUPPLEMENTAL PAY</td>
</tr>
<tr>
<td>5540</td>
<td>BUDGET 1ST YEAR TEMP ADMIN PRO SALARY</td>
</tr>
<tr>
<td>5541</td>
<td>1ST YEAR TEMP ADMIN PROFESSIONAL SALARY</td>
</tr>
<tr>
<td>5542</td>
<td>1ST YEAR TEMP ADMIN PROFESSIONAL FRINGE</td>
</tr>
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<td>5548</td>
<td>BUDGET 1ST YEAR TEMP ADMIN PRO TBA</td>
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<td>5549</td>
<td>BUDGET 1ST YEAR TEMP ADMIN PRO FRINGE</td>
</tr>
<tr>
<td>5550</td>
<td>BUDGET 1ST YEAR POST DOC FELLOW SALARY</td>
</tr>
<tr>
<td>5551</td>
<td>1ST YEAR POST DOCTORAL FELLOW SALARY</td>
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<tr>
<td>5552</td>
<td>1ST YEAR TEMP POST DOC FELLOW FRINGE</td>
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<td>5558</td>
<td>BUDGET 1ST YEAR POST DOC FELLOW TBA</td>
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<tr>
<td>5559</td>
<td>BUDGET 1ST YEAR POST DOC FELLOW FRINGE</td>
</tr>
<tr>
<td>5560</td>
<td>BUDGET TEMP SUPPORT STAFF SALARY</td>
</tr>
<tr>
<td>5561</td>
<td>TEMP SUPPORT STAFF SALARY STUDENT HOURLY</td>
</tr>
<tr>
<td>5562</td>
<td>TEMP SUPPORT STAFF FRINGE STUDENT HOURLY</td>
</tr>
<tr>
<td>5569</td>
<td>BUDGET TEMP SUPPORT STAFF FRINGE</td>
</tr>
<tr>
<td>5581</td>
<td>NON-STUDENT HOURLY SALARY</td>
</tr>
<tr>
<td>5582</td>
<td>NON-STUDENT HOURLY FRINGE</td>
</tr>
<tr>
<td>5585</td>
<td>NON-STUDENT HOURLY SALARY-ACCRUALS</td>
</tr>
<tr>
<td>5586</td>
<td>NON-STUDENT HOURLY FRINGE-ACCRUALS</td>
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<td>5588</td>
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<td>STUDENT HOURLY FRINGE</td>
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<td>5615</td>
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</tr>
<tr>
<td>5616</td>
<td>STUDENT FRINGE HOURLY - ACCRUALS</td>
</tr>
</tbody>
</table>

- **5508 BUDGET 1ST YEAR TEMP FACULTY TBA**: 1st year temporary faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
- **5509 BUDGET 1ST YEAR TEMP FACULTY FRINGE**: 1st year temporary faculty fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.
- **5533 1ST YEAR TEMP FACULTY SALARY SUPPLEMENTAL PAY**: 1st year temporary faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.
- **5534 1ST YEAR TEMP FACULTY FRINGE SUPPLEMENTAL PAY**: 1st year temporary faculty fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.
- **5540 BUDGET 1ST YEAR TEMP ADMIN PRO SALARY**: Budget pool for 1st year temporary administrative professional salary & fringe. Budget transactions only. Expense should not be recorded in this object code.
- **5541 1ST YEAR TEMP ADMIN PROFESSIONAL SALARY**: 1st year temporary administrative professional salary expense.
- **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**: For use by Human Resource Services-Payroll only.
- **5549 BUDGET 1ST YEAR TEMP ADMIN PRO FRINGE**: For use by Human Resource Services-Payroll only.
- **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**: For use by Human Resource Services-Payroll only.
- **5559 BUDGET 1ST YEAR POST DOC FELLOW FRINGE**: For use by Human Resource Services-Payroll only.
- **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**: For use by Human Resource Services-Payroll only.
- **5581 NON-STUDENT HOURLY SALARY**: Temporary hourly salary expense. For use by Human Resource Services-Payroll only.
- **5582 NON-STUDENT HOURLY FRINGE**: Fringe benefit costs for temporary hourly staff. For use by Human Resource Services-Payroll only.
- **5585 NON-STUDENT HOURLY SALARY-ACCRUALS**: Payroll accrual of temporary hourly salary and fringe for the hourly pay cycle that crosses fiscal years.
- **5586 NON-STUDENT HOURLY FRINGE-ACCRUALS**: Payroll accrual of temporary hourly salary and fringe for the hourly pay cycle that crosses fiscal years.
- **5588 BUDGET STUDENT HOURLY SALARY**: Budget pool for student hourly staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.
- **5589 STUDENT HOURLY SALARY**: Student hourly salary expense. For use by Human Resource Services-Payroll only.
- **5600 BUDGET STUDENT HOURLY FRINGE**: For use by Human Resource Services-Payroll only.
- **5601 STUDENT HOURLY FRINGE**: Fringe benefit costs for student hourly staff. For use by Human Resource Services-Payroll only.
- **5605 STUDENT SALARY HOURLY - ACCRUALS**: Payroll accrual of student hourly salary and fringe for the hourly pay cycle that crosses fiscal years.
- **5606 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 STD ALLOWANCE
Payments made to faculty for benefits pay. For use by Human Resource Services-Payroll only.

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

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

5712 COMMISSIONS

5713 DUTY PAY

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

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

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

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

5719 BUDGET MISCELLANEOUS FRINGE

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

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

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

5736 GRADUATE STUDENT MEDICAL SUBSIDY
For use by Human Resource Services-Payroll only.

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

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

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

5752 COOPERATIVE EXTENSION OTHER FRINGE
5753 COOPERATIVE EXTENSION LIFE INSURANCE
5754 COOPERATIVE EXTENSION HEALTH INSURANCE
5756 COOPERATIVE EXTENSION WORKER’S COMP
Personnel costs and reimbursements for Cooperative Extension Service employees who are eligible for federal government benefits. Expenses recorded in this object code ARE NOT recorded in the HRMS/Payroll System. For use by Human Resource Services-Payroll or Cooperative Extension Service only.

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

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

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

5800 FRINGE BENEFITS
5802 CONTINUING EDUCATION STUDY PRIVILEGE
5803 PERA FACULTY RETIREMENT HEALTH CARE PREM
5804 MEDICARE FACULTY RETIRE HEALTH CARE PREM
5805 SURVIVOR RETIREMENT HEALTH CARE PREMIUM
5806 OPTIONAL RETIREMENT PLAN
5807 FACULTY LTD ALLOWANCE
5808 OPTNL RETIRE PLAN-RETIRE HEALTHCARE PREM
5810 FRINGE REIMBURSE-BUSINESS+FINANCIAL SERV
5811 FRINGE POOL CONTRA
5812 PERA AMORTIZATION EQUALIZATION ADJUSMENT
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

   Misc InState
   Common Carrier
   Per Diem (Meals & Lodging)
   Personal Vehicle Reimb 2WD
   Personal Vehicle Reimb 4WD
   State Owned Vehicle

   EMPLOYEE 6001 6002
   EMPLOYEE 6003 6004
   EMPLOYEE 6005 6006
   EMPLOYEE 6007 6008
   EMPLOYEE 6009 6010
   EMPLOYEE 6011 6012

6013 IN STATE TRAVEL PARTICIPANT MILEAGE

6050 Travel Encumbrance

   OUT OF STATE TRAVEL

   Misc Out of State
   Common Carrier
   Per Diem (Meals & Lodging)
   Personal Vehicle Reimb 2WD
   Personal Vehicle Reimb 4WD
   State Owned Vehicle

   EMPLOYEE 6071 6072
   EMPLOYEE 6073 6074
   EMPLOYEE 6075 6076
   EMPLOYEE 6077 6078
   EMPLOYEE 6079 6080
   EMPLOYEE 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

   Misc International
   Common Carrier
   Per Diem (Meals & Lodging)
   Personal Vehicle Reimb 2WD
   Personal Vehicle Reimb 4WD
   State Owned Vehicle

   EMPLOYEE 6131 6132
   EMPLOYEE 6133 6134
   EMPLOYEE 6135 6136
   EMPLOYEE 6137 6138
   EMPLOYEE 6139 6140
   EMPLOYEE 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 > $5,000
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 CHARGES
Mileage use charges on University Motor Pool or State Fleet Management vehicles.
<table>
<thead>
<tr>
<th>6215 MODELS CAPITALIZED</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 &amp; issued a decal). This object code is exempt from indirect cost charges.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6216 MODELS NON-CAPITALIZED</th>
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</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6217 CUSTODIAL + LAUNDRY SUPPLIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of custodial or laundry supplies.</td>
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</table>

<table>
<thead>
<tr>
<th>6218 MEDICAL/DENTAL/HOSPITAL/LABORATORY SUPPLIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of medical, dental, hospital or laboratory supplies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INVENTORIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of inventory items of consumable material or merchandise held by a University department for issue or resale.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6219 INVENTORY - GENERAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>6220 INVENTORY - TEXTBOOKS</td>
</tr>
<tr>
<td>6221 INVENTORY - DRUGS/MEDICINE</td>
</tr>
<tr>
<td>6222 INVENTORY - LIVESTOCK</td>
</tr>
<tr>
<td>6223 INVENTORY - SURPLUS PROPERTY</td>
</tr>
<tr>
<td>6224 WORK IN PROCESS-RESEARCH</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6225 COMPUTER HARDWARE/SOFTWARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
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<thead>
<tr>
<th>6226 RADIOACTIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
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</tbody>
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<table>
<thead>
<tr>
<th>6227 ANIMAL RESEARCH ACQUISITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 &amp; Use Committee approval.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6228 ANIMAL PRODUCT ACQUISITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6229 ELECTRONIC LIBRARY MATERIALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>6230 CONTROLLED SUBSTANCES</td>
</tr>
<tr>
<td>6231 WORK IN PROCESS - NON-RESEARCH</td>
</tr>
<tr>
<td>6232 Chemicals</td>
</tr>
<tr>
<td>6233 Select Agent Toxins</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6600 BUDGET OTHER DIRECT COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget pool for services expenses. Budget transactions only. Expense should not be recorded in this object code.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6601 GENERAL SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of services not specifically identified in another services object code (6600-6699).</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>6602 MAINTENANCE SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of maintenance services for university owned equipment including maintenance contracts.</td>
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</table>

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<thead>
<tr>
<th>6603 PRINTING + COPYING SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of printing, photocopying or fax services.</td>
</tr>
</tbody>
</table>
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 BILLINGS PURCHASED SERVICES
Cost of services to for General Government Computer Center (GGCC). For use by Business & Financial Services, in the 13 account (EG subfund) only.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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).

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

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

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

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

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

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

DOUBTFUL ACCOUNTS-INSTITUTIONAL SUPPORT
Expense incurred because of the failure to collect student or commercial accounts receivable (uncollectible accounts or bad debts). Doubtful accounts include bankruptcy, death, discontinuance of the 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.

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

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

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

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

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

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

ASBESTOS ABATEMENT EXPENSE
Costs of asbestos removal and abatement.

TRASH HAULING EXPENSE
Costs of contracted and in-house trash disposal services, trash hauling and trash recycling services. For use by Facilities Management, Experiment Station, Extension Service and Colorado State Forest Service only.
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
Cost of interest on a loan (borrowed capital) paid by the borrowing department. Interest is computed: principal/loan amount * interest rate/percentage * time period.

6644 BUILDING RENT - UNIVERSITY
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 as described in OMB Circular A-21 section 1.32.

“Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.”

A meeting or conference must include a group of people which formally convene either on- or off-campus for a defined purpose and must be a 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 OMB circular A-21. 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 5-3 project it must be allowable under both the provisions of A-21 and under the terms of the specific award; it must be allocable, that is, of obvious direct benefit to the 5-3 project; and it must be reasonable. If a sponsored function is planned for a project, it should be included and justified in the proposal budget, and approved by the sponsor. If the need for an unplanned function arises, prior sponsor approval may be required. If prior sponsor approval is not obtained and the sponsored function meets the definition above, a statement explaining how the function is necessary to the project must be submitted to and approved by Sponsored Programs. Justification must include the agenda, a list of attendees, purpose, place and date of meeting, an explanation of why the function was not included in the original budget, and how the function is of benefit to the project.

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

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

For additional guidance contact the appropriate Sponsored Programs Research Administrator.

6652 PARTICIPANT TRAINING

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/POST SEASON EXPENSE

6656 ATHLETICS TRAINING TABLE

6657 ATHLETICS PRE/POST GAME EXPENSE

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 a monetary or tangible property award provided to the employee through a formal process. Achievement awards are remitted to the employee via the Payroll department and added to the employee's salary.

6660 NON-EMPLOYEE AWARDS EXPENSE
Cost of awards to non-employees including expenses of providing formal recognition of efforts or accomplishments that benefit the University. Awards for non-employees are generally made annually and established in connection with the goals of university advancement, public relations or other comprehensive institutional efforts.

6661 ALLOWANCES

6662 GRA 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 UNDERGRADUATE EXCHANGE TUIT EX
6671 WESTERN UNDERGRADUATE EXCHANGE SCHOLARSHIP
Tuition and scholarship expense for the WICHE Undergraduate Education Program. For use by Enrollment Services and Business & Financial Services only.

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

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

6675 STATE TAX PAID
Taxes paid to the State of Colorado on unrelated business income. Consult with the Tax Manager in Business & Financial Services prior to using this object code.
6676 PROPERTY TAXES
Property taxes paid to County governments. Consult with the Tax Accountant in Business &
Financial Services prior to using this object code.

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

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

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

6680 TUITION+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 the Cash Management Office in Business &
Financial Services only.

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

6684 CREDIT CARD CLEARING
A clearing object code for departments to record (debit) their credit card sales. The Bursar’s Office
will post a credit to this object code when the University receives the cash from the bank. These 2
transactions will net to zero.

6685 SURPLUS PROPERTY SALES 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, EXISTA, 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
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
6784 PayPal Clearing
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
7536 Pension Expense Offset-BFS Only

7410 PLAN BENEFITS

7420 THIRD 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
For BFS and Payroll use only.

7542 ADMINISTRATIVE EXPENSES-BFS/HR ONLY
For BFS and Payroll use only.

7543 CSU PAYMENTS ON BEHALF OF BENEFICIARIES
For BFS and Payroll use only.

7544 AUXILIARY EXPENSE CONTRA
For BFS and Payroll use only.

7545 TRUSTEE FEES-BFS/HR ONLY

7546 OTHER NONOPERATING EXPENSE CONTRA
For Fiduciary Trust transactions. For use by BFS and HR 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 UTILITY 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
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
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 MISC SERVICE EXP
8848 Construction - Emergency Maintenance
8850 CONSTRUCTION - MISCELLANEOUS FEES
8855 CONSTRUCTION - ADVERTISEMENT FEE
8865 CONSTRUCTION - INSURANCE
8870 CONSTRUCTION - UTILITIES
8875 CONSTRUCTION - RENTALS
8882 CONSTRUCTION - CONSERVATION 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
9003 BOG TRANSFER IN
9004 LAND BOARD RENT REVENUE TRANSFER IN
Rental Revenues received from the Board of Land Commissionaers for leases, rents, and timber sales. For use by Business and Financial Services Only.

9005 STATE 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 LEAVE/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

9015 RECHARGE OFFSET

9016 MANDATORY CCHE TRANSFER EX-DPA

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

9202 NOMINAL BALANCE - NET EXPENSE

93xx Principal & interest loan balance that has been canceled during the current fiscal year for borrowers who have received a cancellation under the listed program.

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-FIREIGHTER

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

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
Cost of interest on bond indebtedness (borrowed capital) paid by the University.

9408 INTEREST ON CAPITAL LEASES

9409 BOND PREMIUM EXPENSE

9410 CAPITALIZED INTEREST EXPENSE

9411 EQUIPMENT TRADE IN
Expense associated in decreasing the equipment asset balance of capitalized equipment that is being traded in on the purchase of new equipment.

9412 EQUIPMENT-SALES
Expense associated in decreasing the equipment asset balance of capitalized equipment that was sold.

9413 EQUIPMENT-THEFT/SCRAP
Expense associated in decreasing the equipment asset balance of capitalized equipment due to equipment that was lost, stolen, or scrapped.

9414 EQUIPMENT-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
9703 BOND EXPENSE ALLOCATION
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
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
9711 QUASI TRANSFER-INSTRUCTION
9712 QUASI TRANSFER-RESEARCH
9713 QUASI TRANSFER-PUBLIC SERVICE
9714 QUASI TRANSFER-ACADEMIC SUPPORT
9715 QUASI TRANSFER-STUDENT SERVICES
9716 QUASI TRANSFER-INSTITUTIONAL SUPPORT
9717 QUASI TRANSFER-OPERATION+MAINT OF PLANT
9718 QUASI TRANSFER-SCHOLARSHIPS+FELLOWSHIPS
9719 QUASI TRANSFER-AUXILIARY
9721 CPLB SUB FUND EXPENSE SUMMARY CONTRA
9722 CPAD SUB FUND EXPENSE SUMMARY CONTRA
9723 CPOTH SUB FUND EXPENSE SUMMARY CONTRA
9724 CPRR SUB FUND EXPENSE SUMMARY CONTRA
9725 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 to the Student Loan Fund from the Student Financial Assistance, as mandated by the Colorado Commission on Higher Education (CCHE).
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.
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.