

Object Code	TITLE & DESCRIPTION
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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 (CCH). 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 PBLC SFTY

4233 FEDERAL SUBSIDY REVENUE BAB

4234 FEDERAL SUBSIDY REVENUE RZEDB

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-SUMMR ODD YR
- 4335 TUITION-OFF CAMPUS-NONRESIDENT-FALL
- 4336 TUITION-OFF CAMPUS-NON RESIDENT-SPRING
- 4337 TUITION-OFF CAMPUS-NONRES-SUMMER EVEN YR
- 4338 TUITION-OFF CAMPUS-NONRES-SUMMER ODD YR

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

- 4339 TUITION - RESIDENT - BUDGET
- 4340 TUITION - NON RESIDENT - BUDGET
- 4341 WICHE TUITION-NON RESIDENT-BUDGET
- 4342 TUITION-NON RESIDENT-AT LARGE-BUDGET
- 4343 TUITION - COF - BUDGET
- 4344 DIFFERENTIAL TUITION BUDGET
- 4345 SUPPLEMENTAL TUITION BUDGET-ENGINEERING
- 4346 SUPPLEMENTAL TUITION-BUDGET-COMPUTER SCI
- 4347 SUPPLEMENTAL TUITION-BUDGET-UPPER DIV
- 4348 SUPPLEMENTAL TUITION BUDGET-BUSINESS HCP
- 4349 FACILITIES FEE SUMMER
- 4350 FACILITIES FEE FALL
- 4351 FACILITIES FEE SPRING

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

- 4352 STUDENT ACTIVITY FEE
- 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
- 4363 COURSE FEES SUMMER SESSION
- 4364 COURSE FEES FALL SEMESTER
- 4365 COURSE FEES SPRING SEMESTER

Mandatory fees charged to students and directly related to specific instructional programs. Such fees are designed to cover specific supplies, services, facilities rental, equipment replacement and/or maintenance and other costs not covered by general tuition. For use by Enrollment Services and Business & Financial Services in the 25 account (COURSE subfund) only.

- 4366 TECHNOLOGY FEES
- 4367 TECHNOLOGY FEES SUMMER SESSION
- 4368 TECHNOLOGY FEES FALL SEMESTER
- 4369 TECHNOLOGY FEES SPRING SEMESTER

Fees charged to students to provide general access to state-of-the-art instructional technology. For use by Enrollment Services and Business & Financial Services in the 25 account (COURSE subfund) only.

4370 DCE RENTAL FEES - INTERNAL REDISTRIBUTION

Division of Continuing Education internal redistribution of rental revenue.

4371 OTHER REVENUE - OPERATING

4372 APPROPRIATIONS - FEDERAL

Federal government support of specific activities and programs. (Does not include sponsored research) For use by Business & Financial Services, Experiment Station, Extension Service and Colorado State Forest Service only.

4373 APPROPRIATIONS - STATE

State of Colorado general fund support provided through the Long Appropriations Bill. (Does not include sponsored research) For use by Business & Financial Services only.

4374 BUDGETED TRANSFERS IN

4375 BUDGETED TRANSFERS EX

4376 SERVICE REVENUE DOHE

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

4377 GENERAL MERCHANDISE SALE - AUXILIARY

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

4378 GENERAL SALES OF SERVICE

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

4379 ROYALTY INCOME

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

4380 OTHER SALES+SERVICES-AUXILIARY/SELF-FUND

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

4381 GENERAL MERCHANDISE SALE-ED ACTIVITIES

4382 GENERAL SALES OF SERVICE-AUXILIARY

4383 AUXILIARY RENTALS

4384 SALES OF SUPRLUS EQUIPMENT REVENUE

4385 AUXILIARY FOOD SALES

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

4386 CSU BOOKSTORE SALES

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

4387 CONFERENCE REVENUE

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

4388 OTHER AUXILIARY REVENUE

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

4389 OTHER SALES+SERVICES-AUXILIARY

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

4391 CSU FOUNDATION GIFT REVENUE TRANSFER

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

4392 SALES OF SERVICE - EDUCATIONAL ACTIVITIES

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

4393 UNIDENTIFIED CHECKS

Revenues received for an unidentifiable reason or account.

4394 VENDING MACHINE COMMISSION

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

4395 SALES TAX COMMISSION

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

4396 PARI-MUTUEL TAX

Proceeds from the Colorado Gaming Association pari-mutuel betting tax designated to support the Professional Veterinary Medicine program. For use by the College of Veterinary Medicine within the 54 accounts (PVMFED subfund) only.

4397 DUES REVENUE

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

4398 RETURNED CHECKS

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

4399 LATE PAYMENT CHARGES

4400 INTEREST ON LOANS

4401 OTHER SALES + SERVICES - ED ACTIVITIES

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

4402 OTHER FEES REVENUE

4403 INTEREST ON CDS + SAVINGS BONDS

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

4404 BANK INTEREST

Interest earnings from University bank accounts. For use by 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 WICHE NONOPERATING REVENUE

4424 STATE FISCAL STABILIZATION

4425 FEDERAL DIRECT LOAN REVENUE

4430 TUITION/FEE DOUBTFUL ACCOUNTS CONTRA

4431 S+S-ED ACTIVITY DOUBTFUL ACCOUNTS CONTRA

4432 S+S - AUXILIARY DOUBTFUL ACCOUNTS CONTRA

4433 OTHER OPERATING DOUBTFUL ACCOUNTS CONTRA

4434 CONTRACT+GRANT DOUBTFUL ACCOUNTS CONTRA

4451 TICKET SALES

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

4452 PARKING REVENUE

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

4453 3RD PARTY MEDIA RIGHTS/SPONSOR VENDOR

4454 GUARANTEES

4455 TICKET TRANSACTION FEES

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

4456 OTHER SPORTS + AUCTION REVENUE

4457 BUSINESS CAPACITY ADDITIONS

4525 APPROPRIATIONS STATE SEVERANCE TAX

4526 APPROPRIATION-STATE DEPT OF LOCAL AFFAIR

4527 APPROPRIATIONS-STATE GOVERNOR

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 DVLPMT

4901 INTERAUXILIARY RENTALS

4902 INTERAUXILIARY CONFERENCE REVENUE

4903 INTERAUXILIARY FOOD SALES

4904 INTERAUXILIARY SUPPLIES

4905 INTERAUXILIARY SERVICES

EXPENSES

5xxx SALARY object codes

All 5xxx-salary object codes are for use by Human Resource Services-Payroll only. See the Human Resource Services Manual for additional information on Payroll/Personnel issues.

5000 BUDGET FACULTY SALARY

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

5008 BUDGET FACULTY TBA

5009 BUDGET FACULTY FRINGE

5011 FACULTY SALARY

Faculty salary expense.

For use by Human Resource Services-Payroll only.

5012 FACULTY FRINGE

Fringe benefit costs for faculty. For use by Human Resource Services-Payroll only.

5051 FACULTY SALARY SUPPLEMENTAL PAY

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

5052 FACULTY FRINGE SUPPLEMENTAL PAY

Faculty fringe benefit costs for supplemental pay. For use by Human Resource Services-Payroll only.

5100 BUDGET ADMIN PROFESSIONAL SALARY

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

5108 BUDGET ADMIN PROFESSIONAL TBA

5109 BUDGET ADMIN PROFESSIONAL FRINGE

5111 ADMIN PROFESSIONAL SALARY

Administrative professional salary expense.

For use by Human Resource Services-Payroll only.

5112 ADMIN PROFESSIONAL FRINGE

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

5151 ADMIN PRO SALARY - SUPPLEMENTAL PAY

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

5152 ADMIN PRO FRINGE - SUPPLEMENTAL PAY

Administrative professional fringe benefit costs for supplemental pay. For use by Human Resource Services-Payroll only.

5181 ADMIN PRO SALARY - POST DOC SECOND YEAR

Administrative professional salary expense - post doctoral fellows (2nd and later years). For use by Human Resource Services-Payroll only.

5182 ADMIN PRO FRINGE - POST DOC SECOND YEAR

Administrative professional salary expense - post doctoral fellows (2nd and later years). For use by Human Resource Services-Payroll only.

5200 BUDGET FEDERAL FACULTY SALARY

Budget pool for federal faculty salary. Budget transactions only. Expense should not be recorded in this object code.

5208 BUDGET FEDERAL FACULTY TBA

5209 BUDGET FEDERAL FACULTY FRINGE

5211 FEDERAL FACULTY SALARY

Federal faculty salary expense. For use by Human Resource Services-Payroll only.

5212 FEDERAL FACULTY BENEFITS PAY

Benefits pay for federal faculty. For use by Human Resource Services-Payroll only.

5221 FEDERAL FACULTY SALARY SUPPLMNTL PAY

Federal faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5250 BUDGET FEDERAL ADMIN PROFESSIONAL SALARY

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

5251 FEDERAL ADMIN PRO SALARY-SUPPLMNTL PAY

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

5258 BUDGET FEDERAL ADMIN PROFESSIONAL TBA

5259 BUDGET FEDERAL ADMIN PROFESSIONAL FRINGE

5261 FEDERAL ADMIN PROFESSIONAL SALARY

Federal administrative professional salary expense. For use by Human Resource Services-Payroll only.

5262 FEDERAL ADMIN PROFESSIONAL FRINGE

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

5300 BUDGET GRAD RESEARCH ASSISTANT SALARY

Budget pool for graduate research assistant salary. Budget transactions only. Expense should not be recorded in this object code.

5309 BUDGET GRAD RESEARCH ASSISTANT FRINGE

5311 GRAD RESEARCH ASSISTANT SALARY

Graduate research assistant salary expense. For use by Human Resource Services-Payroll only.

5312 GRAD RESEARCH ASSISTANT FRINGE

Graduate research assistant fringe expense. For use by Human Resource Services-Payroll only.

5313 GRA SALARY-SUPPLEMENTAL PAY

Graduate research assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5314 GRA FRINGE - SUPPLEMENTAL PAY

Graduate research assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5320 BUDGET GRAD SUPPORT ASSISTANT SALARY

Budget pool for graduate support assistant salary. Budget transactions only. Expense should not be recorded in this object code.

5329 BUDGET GRAD SUPPORT ASSISTANT FRINGE

5331 GRAD SUPPORT ASSISTANT SALARY

Graduate support assistant salary expense. For use by Human Resource Services-Payroll only.

5332 GRAD SUPPORT ASSISTANT FRINGE

Graduate support assistant fringe expense. For use by Human Resource Services-Payroll only.

5333 GSA SALARY-SUPPLEMENTAL PAY

Graduate support assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5334 GSA FRINGE-SUPPLEMENTAL PAY

Graduate support assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5340 BUDGET GRAD TEACHING ASSISTANT SALARY

Budget pool for graduate teaching assistant salary. Budget transactions only. Expense should not be recorded in this object code.

5349 BUDGET GRAD TEACHING ASSISTANT FRINGE

5351 GRAD TEACHING ASSISTANT SALARY

Graduate teaching assistant salary expense. For use by Human Resource Services-Payroll only.

5352 GRAD TEACHING ASSISTANT FRINGE

Graduate teaching assistant fringe expense. For use by Human Resource Services-Payroll only.

5353 GTA SALARY-SUPPLEMENTAL PAY

Graduate teaching assistant salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5354 GTA FRINGE-SUPPLEMENTAL PAY

Graduate teaching assistant fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5360 BUDGET GRAD VET RESIDENT SALARY

Budget pool for graduate teaching veterinary resident. Budget transactions only. Expense should not be recorded in this object code.

5369 BUDGET GRAD VET RESIDENT FRINGE

5371 GRAD VET RESIDENT SALARY

Graduate veterinary resident 3 year program salary expense. For use by Human Resource Services-Payroll only.

5372 GRAD VET RESIDENT FRINGE

Fringe benefits for graduate veterinary resident 3 year program. For use by Human Resource Services-Payroll only.

5400 BUDGET STATE CLASSIFIED SALARY

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

5408 BUDGET STATE CLASSIFIED TBA

5409 BUDGET STATE CLASSIFIED FRINGE

5411 STATE CLASSIFIED SALARY

State classified salary expense. For use by Human Resource Services-Payroll only.

5412 STATE CLASSIFIED FRINGE

Fringe benefit costs for state classified employees. For use by Human Resource Services-Payroll only.

5413 STATE CLASSIFIED-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 DIFFERENTIAL

Shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.

5432 STATE CLASSIFIED FRINGE - SHIFT DIFFERENTIAL

Fringe benefit costs on shift differential pay for state classified employees. For use by Human Resource Services-Payroll only.

5441 STATE CLASSIFIED SALARY MISCELLANEOUS

Miscellaneous salary expenses for state classified employees.

For use by Human Resource Services-Payroll only.

5442 STATE CLASSIFIED FRINGE MISCELLANEOUS

Fringe benefits costs on miscellaneous salary expenses for state classified employees. For use by Human Resource Services-Payroll only.

5443 STATE CLASS HOURLY-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 should not be recorded in this object code.

5501 1ST YEAR TEMP FACULTY SALARY

1st year temporary faculty salary expense.

For use by Human Resource Services-Payroll only.

5502 1ST YEAR TEMP FACULTY FRINGE

Fringe benefit costs for 1st year temporary faculty. For use by Human Resource Services-Payroll only.

5508 BUDGET 1ST YEAR TEMP FACULTY TBA

5509 BUDGET 1ST YEAR TEMP FACULTY FRINGE

5533 1ST YEAR TEMP FACULTY SALARY SUPPLEMENTAL PAY

1st year temporary faculty salary expense for supplemental pay. For use by Human Resource Services-Payroll only.

5534 1ST YEAR TEMP FACULTY FRINGE SUPPLEMENTAL PAY

1st year temporary faculty fringe expense for supplemental pay. For use by Human Resource Services-Payroll only.

5540 BUDGET 1ST YEAR TEMP ADMIN PRO SALARY

Budget pool for 1st year temporary administrative professional salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5541 1ST YEAR TEMP ADMIN PROFESSIONAL SALARY

1st year temporary administrative professional salary expense.

For use by Human Resource Services-Payroll only.

5542 1ST YEAR TEMP ADMIN PROFESSIONAL FRINGE

Fringe benefit costs for 1st year temporary administrative professional. For use by Human Resource Services-Payroll only.

5548 BUDGET 1ST YEAR TEMP ADMIN PRO TBA

5549 BUDGET 1ST YEAR TEMP ADMIN PRO FRINGE

5550 BUDGET 1ST YEAR POST DOC FELLOW SALARY

Budget pool for 1st year temporary support staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5551 1ST YEAR POST DOCTORAL FELLOW SALARY

1st year temporary support staff salary expense for post doctoral fellows. For use by Human Resource Services-Payroll only.

5552 1ST YEAR TEMP POST DOC FELLOW FRINGE

Fringe benefit costs for 1st year temporary support staff - post doctoral fellows. For use by Human Resource Services-Payroll only.

5558 BUDGET 1ST YEAR POST DOC FELLOW TBA

5559 BUDGET 1ST YEAR POST DOC FELLOW FRINGE

5560 BUDGET TEMP SUPPORT STAFF SALARY

Budget pool for temporary support staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5561 TEMP SUPPORT STAFF SALARY STUDENT HOURLY

State hourly staff salary expense. For use by Human Resource Services-Payroll only.

5562 TEMP SUPPORT STAFF FRINGE STUDENT HOURLY

Fringe benefit costs for state hourly staff. For use by Human Resource Services-Payroll only.

5569 BUDGET TEMP SUPPORT STAFF FRINGE

5581 NON-STUDENT HOURLY SALARY

Temporary hourly salary expense. For use by Human Resource Services-Payroll only.

5582 NON-STUDENT HOURLY FRINGE

Fringe benefit costs for temporary hourly staff. For use by Human Resource Services-Payroll only.

5585 NON-STUDENT HOURLY SALARY-ACCRUALS

5586 NON-STUDENT HOURLY FRINGE-ACCRUALS

Payroll accrual of temporary hourly salary and fringe for the hourly pay cycle that crosses fiscal years.

5600 BUDGET STUDENT HOURLY SALARY

Budget pool for student hourly staff salary & fringe. Budget transactions only. Expense should not be recorded in this object code.

5609 BUDGET STUDENT HOURLY FRINGE

5611 STUDENT HOURLY SALARY

Student hourly salary expense.

For use by Human Resource Services-Payroll only.

5612 STUDENT HOURLY FRINGE

Fringe benefit costs for student hourly staff. For use by Human Resource Services-Payroll only.

5615 STUDENT SALARY HOURLY - ACCRUALS

5616 STUDENT FRINGE HOURLY - ACCRUALS

Payroll accrual of student hourly salary and fringe for the hourly pay cycle that crosses fiscal years.

5621 FIREFIGHTER OVERTIME SALARY

Overtime salary costs for Firefighters. For use by Human Resource Services-Payroll only.

5622 FIREFIGHTER OVERTIME FRINGE

Overtime fringe costs for Firefighters. For use by Human Resource Services-Payroll only.

5650 BUDGET WORKSTUDY SALARY

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

5651 WORKSTUDY SALARY

Workstudy salary expense.

For use by Human Resource Services-Payroll only.

5659 WORKSTUDY FRINGE

5700 BUDGET MISCELLANEOUS SALARY

Budget pool for miscellaneous salary expense not otherwise classified in object codes 5000-5699. Budget transactions only.

Expense should not be recorded in this object code.

5701 FACULTY ANNUAL LEAVE TERMINATION

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

5703 ADMIN PRO ANNUAL LEAVE TERMINATION

Payment made to administrative professional staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.

5704 STATE CLASSIFIED ANNL LEAVE TERMINATION

Payment made to state classified staff for accrued annual leave upon termination. For use by Human Resource Services-Payroll only.

5705 AWARD EXPENSE (VIA PAYROLL)

Payments made via Payroll to University staff for awards. For use by Human Resource Services-Payroll only. Awards to staff or students paid by a Disbursement voucher (DV) should be charged to object code 6659 or 6660.

5706 CLOTHING/UNIFORM ALLOWANCE

Payments made to University staff for clothing & uniforms. For use by Human Resource Services-Payroll only.

5709 FACULTY STD ALLOWANCE

Payments made to faculty for benefits pay. For use by Human Resource Services-Payroll only.

5710 HOUSING

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

5711 INDIRECT TIPS

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

5712 COMMISSIONS

5713 DUTY PAY

5714 MISCELLENOUS PAY

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

5715 MOVING TAXABLE

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

5716 MOVING NON TAXABLE

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

5718 FELLOWSHIP GRANT TRAINEE

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

5719 BUDGET MISCELLANEOUS FRINGE

5721 STATE CLASSIFIED SICK LEAVE TERMINATION

Payments made to state classified staff for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.

5722 FACULTY SICK LEAVE TERMINATION

Payments made to faculty for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.

5723 ADMIN PRO SICK LEAVE TERMINATION

Payments made to administrative professional staff for accrued sick leave upon termination. For use by Human Resource Services-Payroll only.

5734 FACULTY TRANSITION RETIRED BENEFIT

Payments made to faculty for transitional PERA added pay. For use by Human Resource Services-Payroll only.

5736 GRADUATE STUDENT MEDICAL SUBSIDY

For use by Human Resource Services-Payroll only.

5737 STUDENT AWARD EXPENSE

For use by Human Resource Services-Payroll only.

5738 SPECIAL AWARD EXPENSE

For use by Human Resource Services-Payroll only.

5741 PERA QUALIFIED REPLCMNT BNFT PRGRM PYMNT

Payments made to University staff under the PERA Qualified Replacement Benefit Program.

5752 COOPERATIVE EXTENSION OTHER FRINGE

5753 COOPERATIVE EXTENSION LIFE INSURANCE

5754 COOPERATIVE EXTENSION HEALTH INSURANCE

5756 COOPERATIVE EXTENSION WORKER'S COMP

Personnel costs and reimbursements for Cooperative Extension Service employees who are eligible for federal government benefits. Expenses recorded in this object code ARE NOT recorded in the HRMS/Payroll System. For use by Human Resource Services-Payroll or Cooperative Extension Service only.

5761 WORKERS COMPENSATION SALARY REIMBRSMNTS

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

5790 SHORT-TERM DISABILITY PAY

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

5799 SALARY REIMBURSEMENTS

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

5800 FRINGE BENEFITS

5802 CONTINUING EDUCATION STUDY PRIVILEGE

5803 PERA FACULTY RETIREMENT HEALTH CARE PREM

5804 MEDICARE FACULTY RETIRE HEALTH CARE PREM

5805 SURVIVOR RETIREMENT HEALTH CARE PREMIUM

5806 OPTIONAL RETIREMENT PLAN

5807 FACULTY 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

- 5901 COMPENSATED ABSENCE/ANNUAL LEAVE-IN
- 5902 COMPENSATED ABSENCE/ANNUAL LEAVE-RS
- 5903 COMPENSATED ABSENCE/ANNUAL LEAVE-PS
- 5904 COMPENSATED ABSENCE/ANNUAL LEAVE-AS
- 5905 COMPENSATED ABSENCE/ANNUAL LEAVE-SS
- 5906 COMPENSATED ABSENCE/ANNUAL LEAVE-IS
- 5907 COMPENSATED ABSENCE/ANNUAL LEAVE-OP
- 5908 COMPENSATED ABSENCE/ANNUAL LEAVE-SF
- 5909 COMPENSATED ABSENCE/ANNUAL LEAVE-AE
- 5911 COMPENSATED ABSENCE/SICK LEAVE-IN
- 5912 COMPENSATED ABSENCE/SICK LEAVE-RS
- 5913 COMPENSATED ABSENCE/SICK LEAVE-PS
- 5914 COMPENSATED ABSENCE/SICK LEAVE-AS
- 5915 COMPENSATED ABSENCE/SICK LEAVE-SS
- 5916 COMPENSATED ABSENCE/SICK LEAVE-IS
- 5917 COMPENSATED ABSENCE/SICK LEAVE-OP
- 5918 COMPENSATED ABSENCE/SICK LEAVE-SF
- 5919 COMPENSATED ABSENCE/SICK LEAVE-AE
- 5990 NON-RESIDENT WORK STUDY CONTRIBUTION

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

5991 STATE-NEED WORK STUDY

For use by Human Resource Services-Payroll only.

6000-6142 Travel

6000 BUDGET TRAVEL

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

IN STATE TRAVEL

	<u>EMPLOYEE</u>	<u>NON-EMPLOYEE</u>
Misc InState	6001	6002
Common Carrier	6003	6004
Per Diem (Meals & Lodging)	6005	6006
Personal Vehicle Reimb 2WD	6007	6008
Personal Vehicle Reimb 4WD	6009	6010
State Owned Vehicle	6011	6012

6013 IN STATE TRAVEL PARTICIPANT MILEAGE

OUT OF STATE TRAVEL

<u>EMPLOYEE</u>	<u>NON-EMPLOYEE</u>
6071	6072
6073	6074
6075	6076
6077	6078
6079	6080
6081	6082

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

6083 OUT STATE TRAVEL PARTICIPANT MILEAGE

6130 BUDGET INTERNATIONAL TRAVEL

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

INTERNATIONAL TRAVEL

<u>EMPLOYEE</u>	<u>NON-EMPLOYEE</u>
6131	6132
6133	6134
6135	6136
6137	6138
6139	6140
6141	6142

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

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 EQUIPMENT < \$5,000

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

6211 EDUCATIONAL SUPPLIES

Costs of classroom supplies.

6212 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.

6215 MODELS CAPITALIZED

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

6216 MODELS NON - CAPITALIZED

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

6217 CUSTODIAL + LAUNDRY SUPPLIES

Cost of custodial or laundry supplies.

6218 MEDICAL/DENTAL/HOSPITAL/LABORATORY SUPPLIES

Cost of medical, dental, hospital or laboratory supplies.

INVENTORIES

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

6219 INVENTORY - GENERAL

6220 INVENTORY - TEXTBOOKS

6221 INVENTORY - DRUGS/MEDICINE

6222 INVENTORY - LIVESTOCK

6223 INVENTORY - SURPLUS PROPERTY

6224 WORK IN PROCESS-RESEARCH

6225 COMPUTER HARDWARE/SOFTWARE

Cost of computer equipment/hardware (state or federally funded less than \$5,000) or computer software costing less than \$100,000. This includes personal computers, software, software licenses, PC supplies, security equipment, network equipment, printers, modems, scanners and plotters.

6226 RADIOACTIVES

Purchase of ionizing radiation, radionuclides and radioactive materials. The purchase of radioactive materials is controlled for purposes of safety and meeting legal requirements. Responsibilities and requirements under the Colorado State University radiation control program adopted by the University's Radiation Safety Committee are given in the University Radiation Control Manual. It is essential that investigators consult this document that sets forth necessary conditions for any uses under Colorado State University radioactive licenses and radiation machine registrations. Purchases of radioactive materials are screened by the Radiation Control Office at the requisition stage.

6227 ANIMAL RESEARCH ACQUISITION

Any acquisition of animals including purchase, lease, donation or capture when used for research, testing or teaching. Purchase of live or dead animals is regulated to meet legal requirements. The purchase of animals by CSU personnel is overseen at the requisition stage by the University Veterinarian on behalf of the Institutional Official (Vice President for Research). Purchase of research animals is usually managed by Laboratory Animal Resources and requires prior Institutional Animal Care & Use Committee approval.

6228 ANIMAL PRODUCT ACQUISITION

Any acquisition of animals including purchase, lease, donation or capture when used for production at university facilities. Purchase of animals used for research, testing or teaching use object code 6227.

6229 ELECTRONIC LIBRARY MATERIALS

6230 CONTROLLED SUBSTANCES

6231 WORK IN PROCESS - NON-RESEARCH

6600 BUDGET OTHER DIRECT COST

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

6601 GENERAL SERVICES

Cost of services not specifically identified in another services object code (6600-6699).

6602 MAINTENANCE SERVICES

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

6603 PRINTING + COPYING SERVICES

Cost of printing, photocopying or fax services.

6604 PHOTO/VIDEO SERVICES

Cost of photography or video services.

6605 NETWORKING CHARGES

Cost of internet access via CSU's campus backbone, billed by ACNS. The charges are based on the speed of the internet connection.

6606 COMPUTER SERVICES

Costs of computer, network or automated data processing services. And for internet connection while in travel status.

6607 GGCC 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 EMPLOYLOYEE SERVICES

Cost of services provided by temporary employment companies.

6611 PROFESSIONAL SERVICES

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

6612 CONSULTING AGREEMENT

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

6613 EXCLUDED ADVEANCEMENT/ALUMNI ACTIVITIES

ALUMNI ACTIVITIES

EXCLUDED ADVERTISING

FUND RAISING

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

6614 OFFICE OF CONFERENCE SERVICES SERVICES

Cost of services provided by the Office of Conference Services. For use by Conference Services within the CONFER subfund only.

6615 ADVERTISING + PUBLICITY

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

6616 ATHLETICS PROMOTIONS

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

6617 MONTHLY EQUIPMENT CHARGE

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

6618 CELL PHONES

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

6619 TELEPHONE SERVICE

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

6620 COMMUNICATION SERVICE-TELECOMMUNICATIONS

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

6621 LONG DISTANCE TELEPHONE TOLLS

Charges for long distance phone services.

6622 POSTAGE EXPENSE

Charges for postal services, mailing costs, parcel post, stamps, express mail, labeling, metered bulk mail and inserting.

6623 DELIVERY/PACKAGING

Charges for overnight delivery services.

6624 FRIEGHT+HAULING

Freight and hauling expenses separately charged by a hauler or common carrier, incurred in and around the Fort Collins area.

6625 TEAM EXPENSES

Expenses for Athletic Teams to compete in Athletic events for student athletes, coaches and staff. (Includes airline costs, hotels, meals, entry fees, buses, transportation of equipment, etc).

6626 STUDENT RECRUITING

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

6627 EMPLOYEE RECRUITING

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

6628 ATHLETICS RECRUITING

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

6629 EMPLOYEE MOVING EXPENSE

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

6630 DUES/MEMBERSHIPS - INDIVIDUAL

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

6631 DUES/MEMBERSHIPS - INSTITUTION

Costs of institutional due or memberships in business, technical and professional organizations.

6632 DOUBTFUL ACCOUNTS-INSTITUTIONAL SUPPORT

Expense incurred because of the failure to collect student or commercial accounts receivable (uncollectible accounts or bad debts). Doubtful accounts include bankruptcy, death, discontinuance of the debtors business, disappearance of the debtor, failure of repeated attempts to collect, low or small balance due and the barring of collection by the statute of limitations. For use by Student and Commercial Accounts Receivable only.

6633 PROFESSIONAL DEVELOPMENT

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

6634 CASH OVER+SHORT

Difference between actual cash on hand and the record of cash receipts.

6635 VEHICLE MAINTENANCE/REPAIR SERVICES

Cost of maintenance and repair services for university owned vehicles.

6636 MONTHLY LEASED VEHICLE CHARGE

Monthly rental/lease charges for University Motor Pool or State Fleet Management vehicles.

6637 AGRICULTURAL SERVICES

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

6638 CUSTODIAL + LAUNDRY SERVICES

Costs of contracted custodial services, linen, laundry, dry cleaner or carpet cleaning services.

6639 ASBESTOS ABATEMENT EXPENSE

Costs of asbestos removal and abatement.

6640 TRASH HAULING EXPENSE

Costs of contracted and in-house trash disposal services, trash hauling and trash recycling services. For use by Facilities Management, Experiment Station, Extension Service and Colorado State Forest Service only.

6641 INSURANCE EXPENSE

Costs of vehicle, property or liability premiums, insurance expenses and risk management services.

6642 VEHICLE LIABILITY INSURANCE EXPENSE

Cost of vehicle liability insurance. Costs received annually from State Risk Management and billed to departments based on the listing of University owned/used vehicles. For use by Business & Financial Services, Facilities Management or Risk Management only.

6643 INTEREST EXPENSE

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 OFFICIAL FUNCTIONS

Cost of activities, conferences or meetings sponsored and conducted by the University for the primary purpose of carrying out institutional business related to instruction of students, research, public service, outreach or administration. Normally costs associated with official functions are limited to those for food and beverages. Travel associated with official functions should use the 6000-61xx travel object codes. Requires proper approved justification in 21 accounts (RECHAR subfund).

6650 ALCOHOL EXPENSE

Cost of alcoholic beverages. Service of alcoholic beverages can easily create the appearance of a mis-use of public resources. Therefore, only approved funding sources (accounts 2602000-2799990 or 6430000-6499990) may be utilized to purchase alcoholic beverages for official functions. In addition, all alcoholic beverage purchases for promotion & development activities may only be allowed when deemed appropriate, reasonable and necessary for the nature of the activity. Costs and consumption levels must be closely scrutinized to assure they are normal and reasonable, and that funding is provided from an appropriate source not compromising institutional integrity. (NOTE: alcoholic beverages can never be served in conjunction with training. Such an inclusion automatically designates the entire activity as either an unallowable expense, or an official function.)

6651 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 J.32.

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

A meeting or conference must include a group of people which formally convene either on- or off-campus for a defined purpose and must be a valid expense on a 5-3 project. 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 SCHOLRSHP

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

6672 SCHOLARSHIP GRANT/AID NONRESIDENT EXP

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

6673 GRADUATE SCHOOL FELLOWSHIPS

6674 FEDERAL DIRECT LOAN EXPENSE

Costs of loans awarded to students via the Federal Direct Lending Program. For use by Financial Aid within the 49 fund (FEDSFA) only.

6675 STATE TAX PAID

Taxes paid to the State of Colorado on unrelated business income. Consult with the Tax Manager in Business & Financial Services prior to using this object code.

6676 PROPERTY TAXES

Property taxes paid to County governments. Consult with the Tax Accountant in Business & Financial Services prior to using this object code.

6677 CLAIMANT ATTORNEY FEE EXPENSE

To record payments made to a claimant's attorney or law firm for legal representation on a claim against the state.

6678 INDUSTRIAL FUNDING-FEDERAL

Fee charged by GSA Federal Supply Service for cost of operating the Federal Supply Schedules.

6679 DEPRECIATION EXPENSE

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

6680 TUITION+FEE-EE STUDY BENEFIT EXPENSE

6681 INVENTORY ADJUSTMENT

Differences between recorded inventory and actual inventory counts at the recorded inventory valuation. Object codes 18xx or 62xx should be used to record cost of goods sold.

6682 BANK EXPENSES

University expenses for banking services. For use by 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, EXPSTA, EXTEN, or CSFS) would be for the Budget Office to move a portion of the budget from one EG subfund to another EG subfund.

Object code 6689 is never used across fund groups. The balance in 6689 for reporting purposes for each fund group must always equal zero, although individual accounts will have debit or credit balances in object code 6689. Object code 6689 will affect budget balances.

6690 GENERAL OPERATIONS EXPENSE FROM RECHARGE

Expenses recorded in the 22 account (GENOP sub fund), where the source of the expense is a 21 account (RECHAR subfund). For use in 22 accounts only. Other side of entry must be object code 4702.

6691 TRANSFER EXPENSE

For use by Business & Financial Services only.

6692 AUXILIARY BOND PRINCIPAL EXPENSE

Auxiliary (athletics) bond principal & interest payment.

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 - COFRS

6702 IT PHONE EQUIPMENT - COFRS

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 Unveristy makes for research/study incentives. FPI 2-10 has more information on research/study incentives.

- 6718 Cell Phone Allowance**
- 6720 RECHARGE SUB FUND RECOVERY (BFS ONLY)**
- 6721 RECHARGE EQUIPMENT BILLING**
- 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.

- 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.

- 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

COFRS - 3xx 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

COFRS - Not 3xx 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

COFRS - 3xx 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

COFRS - Not 3xx Interfund

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

COFRS - 3xx 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

COFRS - Not 3xx 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
COFRS - 3xx 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
COFRS - Not 3xx 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).

8220 CONDITIONAL TITLE EQUIPMENT-FEDERAL

8230 CAPITAL EQUIPMENT SPONSOR - FUNDED

8235 CAPITAL EQUIPMENT SPONSOR - OWNED

Equipment with an acquisition and/or construction cost of \$5,000 or more having a useful life of 1 year or more, funded by non-federal resources (excludes non-federally owned equipment overseas). The sponsor retains title to this equipment. This equipment will be assigned a sponsor decal by Property Accounting. See description of equipment under object code 8210.

8240 EQUIPMENT-FEDERALLY FUNDED

Equipment with an acquisition and/or construction cost of \$5,000 or more having a useful life of 1 year or more, funded by federal resources (excludes federally owned equipment overseas). The Federal agency retains title to this equipment. This equipment will be assigned a Federal decal by Property Accounting. See description of equipment under object code 8210.

8245 CAPITAL EQUIPMENT - FEDERALLY OWNED

8247 CAPITAL EQUIPMENT - LOANED

8250 VEHICLES>\$5,000

Vehicles with an acquisition cost of \$5,000 or more having a useful life of 1 year or more. These costs are capitalized in account control 1825.

8255 VEHICLES > \$5,000 FEDERALLY FUNDED

8260 SOFTWARE

Computer Software packages with an acquisition cost greater than \$5,000 or Internally Generated Software with a capitalization greater than \$50,000, having a useful life of one year or more and was purchased with CSU funds. These costs are capitalized in account control 1826.

8265 SOFTWARE - FEDERALLY FUNDED

8270 EQUIPMENT EXTENSION COUNTY

Extension Service purchase of equipment. A Colorado county has title to the equipment. Equipment acquired under this classification is not capitalized or assigned a CSU decal. For use by Cooperative Extension Service in the 99 accounts (AGENCY subfund) only.

8280 ART & MUSEUM OBJECTS

8290 LIBRARY ACQUISITIONS

8291 LIBRARY ACQUISITIONS - FEDERALLY FUNDED

8300 FURNITURE+FIXTURE LEASED ASSET/PAYMENT

Lease or lease purchase of furniture and fixtures (excluding ADP equipment, motor vehicles, boats, planes or laboratory equipment) with a value of \$5,000 or more having a useful life of more than one year, AND meeting one of the following:

- Lease transfers ownership of the property to CSU before the end of the lease
- Lease contains a bargain purchase option
- Lease term is equal to 75% or more of the estimated economic life of the leased property

- The present value at the beginning of the lease term of the minimum lease payments excluding that portion of the payments representing executory costs such as insurance and maintenance equals 90% of the fair value of the leased property.

8310 OTHER CAPITAL EQUIP-LEASED ASSET/PAYMENT

Lease or lease purchase of personal capital property (including ADP equipment, motor vehicles, boats, planes or laboratory equipment) with a value of \$5,000 or more having a useful life of 1 year or more, AND meeting one of the following:

- Lease transfers ownership of the property to CSU before the end of the lease
- Lease contains a bargain purchase option
- Lease term is equal to 75% or more of the estimated economic life of the leased property

-The present value at the beginning of the lease term of the minimum lease payments excluding that portion of the payments representing executory costs such as insurance and maintenance equals 90% of the fair value of the leased property.

8312 CAPITAL LEASE > \$5,000

8315 CAPITAL EQUIPMENT - LEASE < \$5,000

8317 VEHICLE CAPITAL LEASE

8320 OTHER REAL PROPERTY LEASE PAYMENT

Lease Purchase of real property other than buildings, land, land improvements or leasehold improvements with a value of \$50,000 or more having a useful life of 1 year or more.

8330 BUILDING IMPROVEMENTS -LEASED PROPERTY

Lease Purchase of improvements to existing buildings by the lessee with a value of \$50,000 or more having a useful life of 1 year or more.

8340 INVESTMENT LEASEHOLD - LAND

8341 LAND PURCHASE

8344 LAND IMPROVEMENTS-DEPRECIABLE

8345 LAND IMPROVEMENTS-NONDEPRECIABLE

8500 FABRICATED EQUIPMENT - CSU

8510 FABRICATED EQUIPMENT - FEDERALLY FUNDED

8520 CONSTRUCTION IN PROGRESS

8530 BUILDING - CSU

8540 BUILDING - FEDERALLY FUNDED

8550 BUILDING IMPROVEMENTS

8560 BUILDING IMPROVEMENTS - FEDERALLY FUNDED

8570 BUILDING CAPITAL LEASE

8799 COP PAYMENTS

To record operating expenses for certificates of participation lease payments to a 77 account (CAPGEN subfund) or 78 account (CAPAUX subfund). A contra entry to 9708 and a transfer entry to 9902 should also be made.

8800-8999 CAPITAL CONSTRUCTION EXPENSES

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
8850 CONSTRUCTION - MISCELLANEOUS FEES
8855 CONSTRUCTION - ADVERTISEMENT FEE
8865 CONSTRUCTION - INSURANCE
8870 CONSTRUCTION - UTILITIES
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.

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-FIREFIGHTER

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

9332 ADMINISTRATIVE EXPENSE

University administrative expense charged to the federal government to administer federal student loan programs.

9333 PRIN+INT CANCEL-VA DETERMINED DISABILITY

9334 OTHER COLLECTION COSTS

Other costs associated with the collection of student loans, including outside collection agency fees and the write-off of small loan balances (<\$10)

9401 BUILDING ACQUISITION CONSTRUCTION COSTS

Capitalization of the acquisition of buildings and improvements to buildings costing in excess of \$50,000.

9404 CAPITALIZED PREMIUM EXPENSE

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

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 COFRS 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

9751 QUASI TRANSFER-INSTRUCTION
9752 QUASI TRANSFER-RESEARCH
9753 QUASI TRANSFER-PUBLIC SERVICE
9754 QUASI TRANSFER-ACADEMIC SUPPORT
9755 QUASI TRANSFER-STUDENT SERVICES
9756 QUASI TRANSFER-INSTITUTIONAL SUPPORT
9757 QUASI TRANSFER-OPERATION+MAINT OF PLANT
9758 QUASI TRANSFER-SCHOLARSHIPS+FELLOWSHIPS
9759 QUASI TRANSFER-AUXILIARY

9771 CPLB SUB FUND EXPENSE SUMMARY CONTRA
9772 CPAD SUB FUND EXPENSE SUMMARY CONTRA
9773 CPOTH SUB FUND EXPENSE SUMMARY CONTRA
9774 CPRR SUB FUND EXPENSE SUMMARY CONTRA
9779 NON-PLANT EXPENSE SUMMARY CONTRA

9800 PVM EQUIPMENT RESERVE TRANSFER IN
Transfers to the Plant Funds from the Vet Medicine (WICHE) equipment reserve, used to fund equipment purchases.

9801 BOND PRINCIPAL+INTEREST TRANSFER IN
Transfers to the Student Loan Fund from the Student Financial Assistance, as mandated by the Colorado Commission on Higher Education (CCHÉ).

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