

Object Code	Title & Description
<b>ASSETS</b>	
<b>1100</b>	<b>Claim On Cash</b> This is the offset for most transactions entered in Kualii, even though the user does not enter it in.
<b>1101</b>	<b>Cash In Transit</b> This is an offset for few transactions where cash is not immediately effected, but will be at a later point.
<b>1102</b>	<b>Imprest Operations</b> This is a bank offset object code.
<b>1103</b>	<b>Imprest Payroll</b> Offset of cash for Payroll Operations.
<b>1104</b>	<b>Imprest Checking - Other</b> For BFS use only.
<b>1105</b>	<b>Cash on Deposit with the State Treasury</b> For BFS use only.
<b>1105</b>	<b>Cash on Hand</b> For BFS use only.
<b>1106</b>	<b>Cash on Hand</b>
<b>1110</b>	<b>Restricted Cash, Noncurrent</b>
<b>1111</b>	<b>Restricted Checking</b> To be used to move cash and cash equivalents from current unrestricted to noncurrent restricted at June 30 per GASB 34. The contra to 1110 is 1111. 1100-Claim on Cash is not effected by this entry. This entry is made for financial statement presentation purposes.
<b>1112</b>	<b>Restricted Cash, Current</b>
<b>1130</b>	<b>Petty Cash Funds</b> 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.
<b>1131</b>	<b>Change Funds</b> 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.
<b>1176</b>	<b>US Government Securities With Trustee</b> Short term (less than 1 year) investment of University funds in United States Government Securities that are held by a trustee for the University.
<b>1310</b>	<b>Restricted Investments</b> Used by the Endowment sub fund to restrict cash and investments and record investments held by the Foundation.
<b>1320</b>	<b>US Treasury Notes-Purchase</b> Investment of University funds in US Treasury Notes for a period of 1 year or more.
<b>1325</b>	<b>US Treasury Notes-Maturity</b>
<b>1330</b>	<b>Premium/Discount US Treasury-Purchase</b>

Object Code	Title & Description
<b>1399</b>	<b>Premium/Discount US Treasury-Maturity</b> 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.
<b>1400</b>	<b>Pooled Installment, Future</b>
<b>1401</b>	<b>Pooled Installment, Current</b>
<b>1402</b>	<b>Pooled Installment, Past</b>
<b>1403</b>	<b>Pooled Contract Receivable</b>
<b>1410</b>	<b>ARIES Student Receivable</b> Amounts owed the University by students for tuition, fees, housing and other charges that are billed through the Aries System.
<b>1411</b>	<b>ARIES Student Receivable Contra</b> Distribution of the balance forward, conversation amount among the funds that bill student customers.
<b>1412</b>	<b>Allowance For Doubtful Accounts-Student</b> Amounts (or reserve) set aside for uncollectible (bad debt expense) student accounts receivable.
<b>1415</b>	<b>ARIES Commercial Receivable</b> 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.
<b>1416</b>	<b>ARIES Commercial Receivable Contra</b> Distribution of the balance forward, conversion amount, from the Aries System, among the funds that bill commercial customers.
<b>1417</b>	<b>Allowance For Doubtful Accounts-Commercl</b> Amounts (or reserve) set aside for uncollectible (bad debt expense) commercial accounts receivable.
<b>1425</b>	<b>Travel Expense Advance</b> 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.
<b>1426</b>	<b>Travel Advance Payback</b> For use by Payroll only.
<b>1427</b>	<b>Athletic Card Payroll Deduction</b> Amounts owed the Athletic Department for season tickets that will be paid via CSU payroll deduction.
<b>1428</b>	<b>Short Checks</b> Amounts owed the University for checks that have not been honored by the person's bank returned to the University as unpaid.
<b>1429</b>	<b>Vendor Receivable</b> 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.
<b>1430</b>	<b>Student Health Receivable</b> Network only.
<b>1432</b>	<b>Third Party Receivable</b> For use by CSU Health Network only to reflect the charges that are billed to the student health insurance CSU sells.

Object Code	Title & Description
<b>1433</b>	<b>Federal Subsidy Receivable BAB</b>
<b>1434</b>	<b>Federal Subsidy Receivable RZEDB</b>
<b>1435</b>	<b>Collection Costs Receivable</b> Amounts owed the University for collection agency costs from students who have received either a Perkins or Health Professions Student Loan.
<b>1436</b>	<b>Collection Costs Recovered</b> Contra account control for object code 1435.
<b>1437</b>	<b>Other Receivables</b> Receivables owed the University not defined in other 14xx account controls.
<b>1438</b>	<b>Allowance For Doubtful Accounts-Other</b> Amounts (or reserve) set aside for other uncollectible (bad debts) receivables not defined in other 14xx account controls.
<b>1439</b>	<b>Credit Card Delay Receivable</b> 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.
<b>1440</b>	<b>IntraFund Receivable Same State Agency</b> Amounts owed the University from another CSU Cost Center within the same COFRS fund and agency.
<b>1441</b>	<b>InterFund Receivable Same State Agency</b> Amounts owed to the University from another CSU Cost Center assigned to a different COFRS fund, but same State Agency.
<b>1442</b>	<b>Intra CSUS Receivable, Current</b> Amounts owed the University from the Board of Governor's of the Colorado State University System, due in less than 1 year.
<b>1443</b>	<b>Emergency Employee Loan Receivable</b>
<b>1445</b>	<b>Intra CSUS Receivable, Noncurrent</b> Amounts owed the University from the Board of Governor's of the Colorado State University System, due in 1 year or more.
<b>1447</b>	<b>InterFund Receivable Other Agency</b> Amounts owed the University from another cost center that has neither the same COFRS fund nor agency.
<b>1448</b>	<b>Loans Receivable NonLoan Fund, Current</b>
<b>1449</b>	<b>InterFund Receivable COF</b>
<b>1450</b>	<b>Billed Receivable Federal</b>
<b>1451</b>	<b>Billed Receivable Colorado Higher Ed</b>
<b>1452</b>	<b>Billed Receivable Colorado NonHigher Ed</b>
<b>1453</b>	<b>Billed Receivable Private/Local</b> Amounts owed the University for Contract & Grants that have been billed.
<b>1460</b>	<b>Unbilled Receivable Federal</b>
<b>1461</b>	<b>Unbilled Receivable Colorado Higher Ed</b>
<b>1462</b>	<b>Unbilled Receivable Colorado NonHigherEd</b>
<b>1463</b>	<b>Unbilled Receivable Private/Local</b> Amounts owed the University for Contract & Grants that have not been billed.

Object Code	Title & Description
1464	<p><b>Unbilled Receivable Federal Contra</b>  Contra account control to 145x or 146x.</p>
1468	<p><b>Student Loans Receivable, Current</b>  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.</p>
1469	<p><b>Student Loans Receivable-Veterinary Med</b>  Amounts owed the University from students enrolled in the Graduate Professional Veterinary Medicine Program for Perkins student loans.</p>
1470	<p><b>Student Loans Receivable, Noncurrent</b>  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.</p>
1471	<p><b>Loan Principal Collected</b>  Total principal amount collected since the inception of the loan program.</p>
1472	<p><b>Principal Cancelled-Teacher Defense</b>  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.</p>
1473	<p><b>Principal Cancelled-Teacher Direct Loans</b>  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.</p>
1474	<p><b>Principal Cancelled-Death</b>  Principal loan balance that has been cancelled from the inception of the loan program due to the death of the borrower.</p>
1475	<p><b>Principal Cancelled-Disability</b>  Principal loan balance that has been cancelled from the inception of the loan program due to the long term disability of the borrower.</p>
1476	<p><b>Principal Cancelled-Bankruptcy</b>  Principal loan balance that has been cancelled from the inception of the loan program due to the bankruptcy of the borrower.</p>
1477	<p><b>Principal Cancelled-Military</b>  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.</p>
1478	<p><b>Principal Adjustment-Other</b>  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.</p>
1479	<p><b>Principal Cancelled-Peace Corps</b>  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.</p>
1480	<p><b>Principal Cancelled-Law Enforcement</b>  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.</p>

Object Code	Title & Description
1481	<b>Interest Receivable Student Loans</b> Amounts owed the University by borrowers for interest that has accrued on principal loan amounts due.
1482	<b>Defaulted Loan US Government</b> Student loan balances turned over to the US Government for collection due to the borrower defaulting (non-payment) on a student loan.
1483	<b>Allowance For Uncollected Loans, Noncurr</b> Amounts (or reserve) set aside for uncollectible (bad debt expense) student loans receivable.
1484	<b>Defaulted Write Off</b> Student loan balances written off the University's accounting records. These loans have been deemed uncollectible.
1485	<b>Late Payment Charge Receivable Loans</b> Amounts owed the University for late payment charges from students who have received either a Perkins or Health Professions Student Loan.
1486	<b>Allowance For Uncollected Loans, Current</b> Amounts (or reserve) set aside for uncollectible (bad debt expense) current student loans receivable.
1487	<b>Principal Cancelled-Tribal Coll/Univ Fac</b>
1488	<b>Student Loans Clearing Consolidated Loan</b> 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	<b>Student Loans Clearing Perk/HPL</b> 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	<b>Principal Assignment-Disability</b> Principal loan balance that has been assigned to the federal government due to disability of the borrower.
1491	<b>Principal Cancelled-Librarian</b>
1492	<b>Principal Cancelled-Teaching</b> 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	<b>Principal Cancelled-Child Care</b> 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	<b>Principal Cancelled-Nursing</b> 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	<b>Principal Cancelled-Speech Pathologist</b>
1496	<b>Principal Cancelled-Public Defender</b>
1497	<b>Principal Cancelled-Firefighter</b>
1498	<b>Principal Cancelled-PreK/Child Care</b>
1499	<b>Principal Cancelled-VA Deter Disability</b>
1505	<b>General Resale Inventory</b>
1510	<b>General Material+Supply Inventory</b> To record the purchase of General Materials and Supplies.

Object Code	Title & Description
1511	<b>Pharmacy Supply Inventory</b> To record the purchase of Pharmacy Inventory.
1512	<b>Central Supply Inventory</b> To record the purchase of VTH Central Supply Inventory.
1513	<b>Radiology Supply Inventory</b>
1514	<b>Clinical Pathology Supply Inventory</b>
1515	<b>Hay+Straw Supply Inventory</b>
1520	<b>Textbooks-New Resale Inventory</b> To record the purchase of New textbooks.
1521	<b>Textbooks-Used Resale Inventory</b> To record the purchase of used textbooks.
1530	<b>Food+Food Supply Inventory</b>
1535	<b>General Inventory Services</b>
1540	<b>Drugs+Medicine Resale Inventory</b> To record pharmacy inventory adjustments.
1550	<b>Livestock Inventory</b> To record livestock inventory adjustments such as birth and death of livestock.
1570	<b>Oil+Petroleum Supply Inventory</b> Oil and petroleum inventory held by the Facilities Management Department.
1585	<b>Resale Inventory-Contra</b>
	Inventory Contra
1590	<b>Inventory Out-Contra</b>
	Goods or material removed from inventory for sales.
1591	<b>Supply Inventory Contra-Pharmacy</b>
	Pharmacy Supply Inventory Contra
1592	<b>Supply Inventory Contra-Central</b>
	VTH Central Inventory Contra
1593	<b>Supply Inventory Contra-Radiology</b>
1594	<b>Supply Inventory Contra-Clinical Path</b>
1595	<b>Supply Inventory Contra-Hay+Straw</b>
1596	<b>Resale Inventory Out-Textbooks New</b>
	New textbook resale inventory out
1597	<b>Resale Inventory Out-Textbooks Used</b>
	Used textbook resale inventory out
1599	<b>Supply Inventory Out-Facilities</b>
1600	<b>Suspense Clearing</b> 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	<b>Cashier Clearing</b>
	Temporary clearing account for cashier activity. Must have a zero balance at fiscal year-end.
1620	<b>Payroll Clearing</b>
	Temporary clearing account for payroll activity. Must have a zero balance at fiscal year-end.
1621	<b>Cobra Clearing</b> Temporary clearing account for payroll activity related to the Consolidated Omnibus Budget Reconciliation Act (COBRA). Must have a zero balance at fiscal year-end.

Object Code	Title & Description
1625	<b>Imprest Payroll Clearing</b> Temporary clearing account for payroll activity related to the payroll imprest bank account. Must have a zero balance at fiscal year-end.
1626	<b>Employer Liabilities Costing</b>
1627	<b>Employer Liabilities Balancing</b> For use by Payroll only.
1630	<b>Miscellaneous Service Clearing</b> Temporary clearing account for miscellaneous items not otherwise defined in another 16xx account control. Must have a zero balance at fiscal year-end.
1631	<b>Research Equip Lease/Purchase Clearing</b> Temporary clearing account for the Research Equipment Lease Program. Must have a zero balance at fiscal year-end.
1633	<b>Deposit Clearing</b>
1635	<b>Athletics Travel Clearing</b>  Temporary clearing account for athletic travel activity. Must have a zero balance at fiscal year-end.
1640	<b>Unidentified Check Clearing</b> Temporary clearing account for unidentified check activity.
1645	<b>Financial Aid Clearing</b> Temporary clearing account for financial aid activity. Must have a zero balance at fiscal year-end.
1660	<b>ARIES Cash Clearing</b>
1661	<b>Refund Interface Clearing</b>
1662	<b>Contracts Clearing</b>
1663	<b>Unapplied Payments</b>
1664	<b>Unapplied Financial Aid</b>
1665	<b>Unapplied Exemptions</b>
1666	<b>Unapplied Refunds</b>
1667	<b>Unapplied Deposits</b>
1668	<b>Unapplied Installments</b>
1669	<b>GURFEED Transactions Clearing</b>
1670	<b>Unapplied Contract Payments</b>
1710	<b>Prepaid Insurance</b> Advance payment of insurance expenses that benefit future fiscal years.
1720	<b>Prepaid Postage</b> Advance payment of postage expenses that benefit future fiscal years.
1730	<b>Bond Insurance Prepaid (BFS only)</b>
1740	<b>Other Prepays</b> Advance payment of other expenses that benefit future fiscal years, not defined in another 1700-1720 account control.
1750	<b>Other Deposits</b> University funds on deposit with outside agencies, sponsors or individuals. Examples include facility rent, phone, conference and other miscellaneous deposits.
1761	<b>Intergovernmental Tran-Undistrib Charges</b> Temporary clearing account for intergovernmental transactions (IT) activity with another State of Colorado agency. Must have a zero balance at fiscal year-end.
1770	<b>Loss on Bond Refunding</b>
1790	<b>Unearned Charges, Noncurrent</b>

Object Code	Title & Description
	The offset to Long Debt Service transactions.
<b>1791</b>	<b>DHIC CSU, Noncurrent</b>
<b>1792</b>	<b>DHIC CSU, Current</b>
<b>1798</b>	<b>DHIC CSU Capitalized Interest</b>
<b>1799</b>	<b>Dhlc-Treas Interest-CSU</b>
<b>1801</b>	<b>Land</b>
	The direct cost of land acquisition, legal fees, and site preparation costs and the cost of demolishing unwanted structures on the land.
<b>1802</b>	<b>Land Capital Lease</b>
	The direct cost of land acquisition when land is leased thru a lease/purchase arrangement.
<b>1804</b>	<b>Accumulated Depreciation-Land Impr</b>
	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.
<b>1805</b>	<b>Depreciable Improvements to Land</b>
	All depreciable improvements to land costing in excess of \$50,000, including utility lines, streets, a sidewalks, parking areas landscaping, fencing, etc.
<b>1806</b>	<b>Investment Leasehold-Land</b>
	Permanent improvements by the tenant to leased land that is in excess of \$50,000. Examples include parking lot surfacing.
<b>1807</b>	<b>Accumulated Depreciation-Leasehold Land</b>
	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.
<b>1808</b>	<b>NonDepreciable Improvements to Land</b>
	All non-depreciable improvements to land costing in excess of \$50,000, including utility lines, streets, sidewalks, parking areas landscaping, fencing, etc.
<b>1809</b>	<b>Building Capital Lease</b>
	To record building acquisition when the building is leased thru a lease/purchase arrangement.
<b>1810</b>	<b>Building+Improvements</b>
	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.
<b>1811</b>	<b>Investment Leasehold-Building</b>
	Permanent improvements by the tenant to leased buildings that are in excess of \$50,000. Examples include interior walls, plumbing and electrical wiring.
<b>1812</b>	<b>Accumulated Depreciation-Buildings</b>
	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.
<b>1813</b>	<b>Accumulated Depreciation-Leasehold Bldgs</b>
	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.
<b>1814</b>	<b>Accumulated Depreciation-Bldgs Cap Lease</b>
	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.
<b>1815</b>	<b>Unamortized Bond Issue</b>
<b>1816</b>	<b>Building+Improvements-Federally Fund</b>



Object Code	Title & Description
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1817 Accumulated Depreciation-Bldgs Fed Fund

Object Code	Title & Description
<b>1820</b>	<b>Equipment Separate From Buildings</b> Value of equipment separate from buildings.
<b>1821</b>	<b>Equipment-University Title</b> 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;
<b>1822</b>	<b>Equipment-Federally Funded</b>
<b>1823</b>	<b>Equipment In Process</b> Capitalized costs associated with equipment.
<b>1824</b>	<b>Capital Gifts</b>
<b>1825</b>	<b>Vehicles \$5000+Over</b> value of University-owned vehicles costing \$5,000 or more.
<b>1826</b>	<b>Software</b> 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.
<b>1827</b>	<b>Software-Federally Funded</b>
<b>1828</b>	<b>Equipment In Process-Federally Funded</b>
<b>1830</b>	<b>Accumulated Depreciation-Equipment</b> 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.
<b>1831</b>	<b>Accumulated Amortization-Software</b>
<b>1832</b>	<b>Accumulated Depreciation-Vehicle</b> 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.
<b>1833</b>	<b>Vehicles Capital Lease</b> To record vehicle (\$5,000 or more) acquisitions when the vehicle is leased thru a capital lease/purchase agreement.
<b>1838</b>	<b>Equipment-Capital Lease &lt;\$5000</b>
<b>1841</b>	<b>Equipment-Capital Lease</b> To record equipment acquisition when equipment is leased thru a lease/purchase agreement.
<b>1842</b>	<b>Conditional Title Equipment</b> 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.
<b>1844</b>	<b>Equipment-Federally Owned</b> 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.
<b>1850</b>	<b>Library Books</b> Collections of books, bound periodicals acquired for the Morgan Library collection.
<b>1851</b>	<b>Film Library</b> Collections of films, slides & audio visual materials acquired for the Morgan Library collection.

Object Code	Title & Description
<b>1852</b>	<b>Accumulated Depreciation-Library Books</b> 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.
<b>1853</b>	<b>Library Books Federally Funded</b>
<b>1854</b>	<b>NonDepreciable Collectable Objects</b> 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.
<b>1860</b>	<b>Construction In Progress</b>
<b>1872</b>	<b>Capitalized Interest</b>
<b>1874</b>	<b>Equipment-Moveable</b>
<b>1882</b>	<b>Equipment Not In Service</b>
<b>1883</b>	<b>Leased Equipment Not In Service</b>
<b>1890</b>	<b>Other Fixed Assets</b> Other assets not otherwise identified in another 18xx code.
<b>1891</b>	<b>Accumulated Depreciation-Oth Fixed Asset</b> 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.
<b>1892</b>	<b>Recharge Equipment</b>
<b>1893</b>	<b>Recharge Vehicles</b>
<b>1894</b>	<b>Recharge Cost Recovery</b>
<b>1905</b>	<b>Due From Internal (BFS Only)</b>
<b>1910</b>	<b>Due From Current Appropriations, Current</b>
<b>1920</b>	<b>Due From Current Self-Funded, Current</b>
<b>1925</b>	<b>Due From Current Self-Funded, Noncurrent</b>
<b>LIABILITIES</b>	
<b>2020</b>	<b>Tax-Colorado Sales</b> Colorado sales tax collected from taxable retail sales.
<b>2022</b>	<b>Tax-Fort Collins Sales</b> Fort Collins sales tax collected from taxable retail sales.
<b>2023</b>	<b>Tax-Larimer County</b> Larimer County open space tax collected from taxable retail sales.
<b>2024</b>	<b>Tax-Federal Income</b> 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.
<b>2026</b>	<b>Tax-Colorado Income</b> 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.
<b>2028</b>	<b>Tax-Other Jurisdiction</b> 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.
<b>2030</b>	<b>Tax-Fort Collins Tourism</b> Fort Collins Lodging Tax collected from the purchase price paid for rooms and accommodations within the Fort Collins city limits.
<b>2050</b>	<b>Housing Department-Apartment</b> Security/housing deposits on the rental of University apartments.

Object Code	Title & Description
2051	<b>Housing Department-Resident Hall</b> Security/housing deposits on the rental of a unit in the University residence halls.
2052	<b>Agency Sub Fund Deposits</b> 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	<b>Housing Department-Pingree Park</b> Security/housing deposits on the rental of a unit at Pingree Park.
2054	<b>Healthcare Premium Subsidy</b> Liability for health care premium refunds due to eligible retirees at the rate of \$200 per month or actual cost of the insurance.
2060	<b>Other Deposits Liability</b> Other amounts on deposit with the University, not otherwise defined, including key, breakage, conference and special course deposits.
2061	<b>Odd Year Student Support Contrib Fee</b>
2062	<b>Even Year Student Support Contrib Fee</b>
2065	<b>Deposits, Noncurrent</b>
2070	<b>Student Health Insurance-Basic</b> Amounts owed for prepaid basic health insurance premiums.
2100	<b>Accounts Payable</b> 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	<b>Other Payables</b> Amounts owed to outside creditors or agencies, not otherwise defined in the 21xx object codes.
2103	<b>Yearend Payables</b> 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	<b>Intrafund Payable Same State Agency</b> Amounts owed to another CSU Cost Center within the same COFRS fund and agency.
2106	<b>Intra CSUS Payable, Current</b> Amounts owed the University from the Board of Governor's of the Colorado State University System.
2107	<b>Intrafund Payable Other Agency</b>
2108	<b>Interfund Payable Other Agency</b>
2109	<b>Deceased EE Wages Payable</b> To record deceased employees beneficiary payment.
2111	<b>Payable to Student/Customer</b> Amounts owed to University customers due to credit balances on Student, Commercial or Loan Accounts Receivable.
2112	<b>Wires Payable</b> Amounts owed to University customers for funds to be electronically paid (wire transfers).
2113	<b>Accrued Liability-CSFS</b>
2114	<b>Accrued Liability-Other (BFS Only)</b>

Object Code	Title & Description
<b>2130</b>	<b>Retainage-State Construction</b> 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.
<b>2150</b>	<b>Other Liability, Current (BFS Only)</b> Amounts owed by the University for the Retiree Medical Liability and the rebate interest/principal, due in less than 1 year.
<b>2201</b>	<b>Prepaid Insurance Payable</b>
<b>2202</b>	<b>Fidelity DCP</b>
<b>2203</b>	<b>TIAA CREF DCP</b>
<b>2204</b>	<b>Valic DCP</b>
<b>2205</b>	<b>Default DCP</b>
<b>2207</b>	<b>Student/DCP/TIAA CREF</b>
<b>2209</b>	<b>Faculty Benefits Payable Reduction</b>
<b>2225</b>	<b>Collection Fees</b>
<b>2229</b>	<b>Miscellaneous Deduction-Child Support</b>
<b>2251</b>	<b>Faculty/Admin Pro Life Insur-Hartford</b>
<b>2260</b>	<b>Faculty/Admin Pro Medical</b>
<b>2261</b>	<b>Faculty/Admin Pro Vision</b>
<b>2262</b>	<b>Faculty/Admin Pro Life Insurance</b>
<b>2263</b>	<b>Faculty/Admin Pro Dental</b>
<b>2265</b>	<b>415(M) Retirement</b>
<b>2266</b>	<b>457 Loan</b>
<b>2287</b>	<b>Faculty/Admin Pro Dental-EBMS</b>
<b>2290</b>	<b>Faculty/Admin Pro Short Term Disability</b>
<b>2301</b>	<b>Federal Withholding Taxes</b>
<b>2302</b>	<b>State Withholding Taxes</b>
<b>2303</b>	<b>Local Withholding Taxes</b>
<b>2304</b>	<b>Federal Earned Income Credit</b>
<b>2307</b>	<b>Social Security</b>
<b>2309</b>	<b>Medicare</b>
<b>2311</b>	<b>PERA Employee Contra</b>
<b>2313</b>	<b>Miscellaneous Withholding Taxes</b>
<b>2317</b>	<b>Federal Retirement</b>
<b>2318</b>	<b>Fidelity Roth</b>
<b>2319</b>	<b>TIAA CREF Roth</b>
<b>2320</b>	<b>Valic Roth</b>
<b>2322</b>	<b>Fidelity TSA</b>
<b>2323</b>	<b>PERA 401K</b>
<b>2324</b>	<b>TIAA CREF TSA</b>
<b>2325</b>	<b>Valic TSA</b>
<b>2326</b>	<b>State Unearned Compensation</b>
<b>2327</b>	<b>Smith Barney TSA</b>
<b>2328</b>	<b>Public Service Credit Union</b>
<b>2329</b>	<b>U.S. Savings Bonds</b>
<b>2330</b>	<b>Personal Cell Phone</b>

Object Code	Title & Description
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
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
2373	Federal Thrift Loan
2374	United Way
2375	University Club Dues
2376	CSU Foundation Payable
2377	Campus Recreation Payable
2378	Colorado Wins Payable
2379	Faculty/Admin Pro FSA Healthsmart
2384	Athletic Tickets Payable
2386	Rent Deduction Payable
2387	Adult Fitness Payable
2388	State Long Term Disability
2389	Garnishments/Liens/Levies Payable
2390	Short-Term Flexible Dependent Care Insur
2392	Federal Thrift
2396	Norlarco TSA
2397	Short-Term Flexible Health Insurance
2398	Parking Permits
2400	<b>Accrued Liability-Payroll+Other Expenses</b> 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	<b>Unearned Salary 9/12</b> 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.

Object Code	Title & Description
<b>2402</b>	<p><b>Unearned Fringe 9/12</b></p> <p>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.</p>
<b>2403</b>	<p><b>Fringe Benefit Pool</b></p> <p>Liability incurred by the University to provide fringe benefits to its employees.</p>
<b>2404</b>	<p><b>IBNR Liability</b></p>
<b>2405</b>	<p><b>Long-Term Claims+Judgements</b></p> <p>Liabilities associated with self insurance programs.</p>
<b>2406</b>	<p><b>Other Payroll Liability, Noncurrent</b></p> <p>For payroll use only.</p>
<b>2407</b>	<p><b>Benefits Paid Contra</b></p> <p>Benefits paid for the other post-employment benefit plans (OPEB plans). For use by Business &amp; Financial Services and Human Resources only.</p>
<b>2408</b>	<p><b>Unfunded Liability, Current</b></p> <p>The current unfunded liability for the other post-employment benefit plans (OPEB plans). For use by Business &amp; Financial Services and Human Resources only.</p>
<b>2409</b>	<p><b>Unfunded Liability, Noncurrent</b></p> <p>The noncurrent unfunded liability for the other post-employment benefit plans (OPEB plans). For use by Business &amp; Financial Services and Human Resources only.</p>
<b>2420</b>	<p><b>Undistributed Receipts</b></p>
<b>2431</b>	<p><b>Unclaimed Checks</b></p> <p>Payroll, Accounts Payable and Cashier checks issued to third parties that have not been cashed.</p>
<b>2440</b>	<p><b>Accrued Liability-Interest Payable</b></p> <p>Interest that accumulates on a fund's investments, but has not yet been paid.</p>
<b>2480</b>	<p><b>Compensated Absences, Current</b></p> <p>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 &amp; Financial Services only.</p>
<b>2498</b>	<p><b>Compensated Ab-Annual Leave, Noncurrent</b></p> <p>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 &amp; Financial Services only.</p>
<b>2499</b>	<p><b>Compensated Ab-Sick Leave, Noncurrent</b></p> <p>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 &amp; Financial Services only.</p>
<b>2510</b>	<p><b>Unearned Tuition</b></p> <p>Summer Session tuition revenue received in the prior fiscal year that is applicable to the new fiscal year.</p>
<b>2515</b>	<p><b>Unearned Fees</b></p> <p>Summer Session fee revenue received in the prior fiscal year that is applicable to the new fiscal year.</p>
<b>2520</b>	<p><b>Unearned Div Of Continuing Ed Tuition</b></p>
<b>2521</b>	<p><b>Unearned Division Of Continuing Ed Other</b></p>

Object Code	Title & Description
2550	<b>Unearned Housing Revenue</b> Housing revenue received in the prior fiscal year that is applicable to the new fiscal year. Typically this is July rent.
2590	<b>Other Unearned Revenue</b> 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	<b>Convenience Card</b> Revenues received by the Student Center for the Convenience Card (RamCash) in advance of providing goods or services.
2601	<b>Federal Advances</b> Revenues received from Federal agencies, which have not been expended.
2602	<b>State Advances</b> Revenues received from State of Colorado governmental agencies, which have not been expended.
2610	<b>Fund Balance Advances</b> Revenues received from Contract & Grant sponsors, which have not been expended.
2800	<b>Bonds Payable, Noncurrent</b>
2801	<b>Bonds Payable, Current</b>
2802	<b>Bonds Payable Premium/Discount</b>
2803	<b>Deferred Gain/Loss On Refunding</b>
2805	<b>Bonds Payable-Noncapital, Noncurrent</b>
2807	<b>Deposit of Bond Proceeds</b>
2808	<b>Bond Principal Payments</b>
2810	<b>Bond Debt Contra</b>
2840	<b>Capital Leases Payable, Noncurrent</b>
2841	<b>Capital Leases Payment (Contra)</b>
2842	<b>Capital Leases Payable, Current</b>
2850	<b>Capital COP, Noncurrent</b> Liabilities of the University for noncurrent debt is due in 1 year or more
2851	<b>Capital COP, Current</b> Liabilities of the University for current debt is due in less than 1 year.
2860	<b>Intra CSUS Payable, Noncurrent</b> Amounts owed to the Board of Governor's of the Colorado State University System to be paid in future fiscal years.
2870	<b>Other Liability, Noncurrent</b> Other liabilities of the University that are due in 1 year or more.
2891	<b>DHIC BOG, Noncurrent</b>
2892	<b>DHIC BOG, Current</b>
2896	<b>DHIC BOG Treasury Interest, Current</b>
2897	<b>DHIC BOG Capitalized Interest, Current</b>
2898	<b>DHIC BOG Capitalized Interest, Noncurrent</b>
2899	<b>DHIC BOG Treasury Interest, Noncurrent</b>
2905	<b>Due To Internal (BFS Only)</b>
2920	<b>Due To Current Self-Funded, Current</b>
2930	<b>Due To Current Restricted Sponsor, Curr</b>
2975	<b>Due To Plant Fund, Noncurrent</b>



Object Code	Title & Description
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**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**