



Quick Reference Card

University of Colorado ** September 2002

Minimum Requirement:

The Quick Reference Card (QRC) has been prepared to provide you with a list of the accounts departmental administrators are required to use at a minimum to classify assets, liabilities, revenues, expenses and cash transfers. It is essential that all transactions be properly coded to ensure accurate financial reporting.

This list does not include all accounts. A complete Chart of Accounts list can be viewed on the System Controller's Web site, see Web Sites below.

The Quick Reference Card includes only those accounts that departmental administrators are required to use at a minimum to classify assets, liabilities, revenues, expenses and cash transfers in coding departmental business transactions. The QRC does not include accounts that are:

- System maintained and not available for use on departmental transactions,
- Used primarily by staff in central administrative offices such as the Finance Office, Accounting Office, Bursar, System Controller, Treasurer, Contracts & Grants, etc.,
- User option accounts as requested by departments and approved by the System Controller's Office.

The account groups are listed in the QRC in the order of most common use.

400000 – 989999	Expenses
990000 – 999999	Cash Transfers
200000 – 379999	Revenues
380000 – 389999	Service Center IN Revenue
390000 – 399999	Other Interdepartmental Revenue (ID) (and Related Expense Accounts)
000100 – 099999	Assets
100000 – 199899	Liabilities

All accounts are sorted into logical sub-groupings as detailed in the Section "Account Sub-groups", such as Office Administration, Travel, Accounts Receivable, Inventory, etc. The QRC lists the accounts from each sub-group that represent the minimum level of transaction classification required for financial reporting.

Web Sites

The following Web Sites are referred to throughout this document.

- Accounting Directives – http://www.cu.edu/System_Controller/, click on Accounting Directives
- Administrative Policy Statements – <http://www.cu.edu/-policies/>, click on the Administrative Policy Statement category indicated
- Chart of Accounts – http://www.cu.edu/System_Controller/, Click on Financial System Definitions
- Procurement Services Center – <http://www.cu.edu/psc/>

FOPPS

Throughout this document the formal term FOPPS is used to indicate each unique combination of fund/organization/program or fund/organization/project, and sub-class where used. Each formal combination is represented by a unique **Speedtype** value that is also used as a common reference.

Budget Pool Accounts:

The accounts listed in the Budget Pool column (referred to as General Budget Accounts) are designated in the general ledger to be used only on the Budget Journal Entry panels (BJEs). These may not be used on actual journal entry panels, cash transfer journal entry panels, payroll expense transfer journal entry panels, requisition panels, purchase order panels, voucher forms, interdepartmental invoice forms or cash receipt forms. The accounts in the Actual Account column are to be used on these transaction processes. Departments may budget at the budget pool accounts or at the actual accounts or a mixture of both. Budgets are not applicable to assets, liabilities and fund balance.

User Option Accounts:

Departments have requested and been approved "user option" accounts within each sub-group to provide accounts with titles specific to their needs. Departmental administrators may use either the sub-group minimum level account from the QRC or a sub-group user option account from the complete chart of accounts. For example, the Instructional Supplies and Services sub-group is 527500 – 529999. The QRC minimum accounts for the instructional supplies and services expense sub-group are 527601-Instructional Supplies and 527602-Instructional Services. All instructional supplies and services costs may be charged to these two accounts. However, if training program material is a significant cost that the departmental administrator wants to track separate from all other costs, the administrator may elect to use account 527611-Training Program Material. The business need for user option accounts may be discussed and requested through your campus finance office.

Interdepartmental Sales and Purchases:

Interdepartmental sales and purchases of goods and services (payment between FOPPS for goods/services provided) occur in one of three contexts. Please refer to Accounting Directive No. 02-03 for additional information.

1. Internal Service Center Sales (IN) – The selling department is a formal Internal Service Center (ISC) in a fund 28 FOPPS. ISC's are departments or activities set up primarily to provide goods/services to other departments. The ISC will record IN revenue using revenue accounts 380000 – 389999 (Service Center IN Revenue). The purchasing FOPPS will record expense in an expense account as if the purchase had been made from an outside vendor.
2. Auxiliary Enterprise Interdepartmental Sales – Auxiliary Enterprises are established to sell goods and services to outside parties, but will have miscellaneous sales to other University departments. Both external and internal sales by FOPPS whose expense purpose code is 2000 (Auxiliary Enterprise) are recorded in auxiliary enterprise revenue accounts 280000 – 289999 (Auxiliary Enterprise Revenue). The purchasing FOPPS will record expense in an expense account as if the purchase had been made from an outside vendor.
3. Other Interdepartmental Revenue (ID) – The selling department is another type of University department in either fund 10, 20, 26, or 29 (i.e., not an Internal Service Center or an Auxiliary Enterprise). Departments in these FOPPS were set up for purposes other than to provide goods/services to other departments, but will occasionally do so. In other words, this category refers to those miscellaneous transactions providing goods or services from one department to another, e.g., sale of manufactured chemicals, sale of a professor's time to conduct a study, facility repair services, housing services, police services, etc. Note: FOPPS in funds 28, 30, 31, 34, 50, 71, 72, 73, 74 and 78 cannot be selling departments for other interdepartmental sales (ID). The selling FOPPS will record revenue for other interdepartmental revenue (ID) in accounts 390000 – 399999 (Other ID Revenue). The purchasing FOPPS **HAS** to use an expense account from the designated list of Other Interdepartmental Expense accounts (Other ID Expense accounts). Departments cannot use just any expense account from the full chart of accounts. The ID revenue and expense accounts set up as of this printing are listed in the QRC section immediately following the Revenue section and preceding the Asset section. A complete list of ID revenue and expense accounts is listed on the Chart of Accounts available on the System Controller's Web site. Each internal sale and purchase must use the designated ID accounts in order to identify both sides of these transactions and report them in our financial statements and on the State accounting system in a manner that does not inflate total revenue and expense from internal sales. The department recording the transaction (usually the selling department) is responsible for ensuring the designated ID accounts are used on both the selling and purchasing FOPPS.

Direct Cost to Federal Projects (Fund 30/31):

The following information is provided as a quick reference tool and does not replace University-wide and/or specific campus policy on this issue.

This column is applicable only to federally sponsored projects and federal sub-agreements (fund 30 and 31 FOPPS). This shows the University's position for charging that expense to federally sponsored projects as required by the Federal Office of Management and Budget Circular A-21, and the Campus's Disclosure Statement, Form CASB DS-2 filed with the Department of Health and Human Services. Specific federal awards may have more restrictive requirements, e.g., training grants. Many non-federally sponsored projects have similar guidelines, so normally using the same guidelines is appropriate. Principal investigators and their departmental administrators must comply with specific sponsor requirements. The rules on expense allowability should be followed for user option accounts within that same expense sub-group. See Campus policy for more information:

- Boulder – Direct Charging of Costs to Sponsored Programs, memo dated April 30, 1997, at <http://abs.colorado.edu>, click on D, click on Direct Cost Policy.
- Health Sciences Center – Fiscal Policy 4-7, at <http://www.uchsc.edu/fbsvcs/fiscal.html>
- Denver – Follow the Boulder Campus policy.
- Colorado Springs – Contact the Accounting Office

If additional information is needed, contact your Campus sponsored projects office (UCB – Sponsored Projects Accounting; HSC – Office of Grants & Contracts; UCD – Sponsored Projects Accounting; UCCS – Contract & Grant Accounting) with questions on allowable costs on sponsored projects, including requests for exception to these rules. The following codes are used in this column.

- Yes** – Normally allowed as a direct cost to the project when reasonable and directly benefits the project in proportion to how charged.
- No** – Not allowed as a direct cost to the project. Contact the Campus sponsored projects office before using this account on any federally funded project.
- No*** – Normally would not be charged as a direct cost to federally funded agreements. Please see Campus policy for explanation of exceptions. The cost may be approved under extraordinary circumstances and must be specifically approved in the sponsored budget. Contact the Campus sponsored projects office before using this account in funds 30 and 31 FOPPS.

Debits and Credits:

Debits and credits are merely accounting conventions designating increases and decreases in assets, liabilities, fund balance, revenue, expenses and transfers. A common way to represent transactions in any of these categories is on a T-Account. Debit designates entries on the left side of the T-Account while Credit designates entries on the right side of the T-Account. The following table can be used as a quick reference of whether a debit or credit increases or decreases the balance in each category.

T - ACCOUNT	
Debit Side	Credit Side
Increase assets	Decrease assets
Increase expenses	Decrease expenses
Decrease liabilities	Increase liabilities
Decrease fund balance	Increase fund balance
Decrease revenues	Increase revenues

Questions:

Questions concerning the use of accounts for a particular transaction should be directed to your contact in your campus Finance Office, Accounting Office, Sponsored Projects Accounting Office, or Office of Grants and Contracts.

Account Sub-groups:

Expenses 400000 - 989999	
Faculty salaries & wages	400000 – 402199
Student faculty salaries & wages	402200 – 402499
Officer/exempt salaries & wages	402500 – 404999
Classified staff salaries & wages	405000 – 407499
Hourly wages	407500 – 409999
Faculty benefits	418400 – 422399
Student faculty benefits	422400 – 422499
Officer/exempt benefits	422500 – 424999
Classified staff benefits	425000 – 427499
Hourly benefits	427500 – 439999
Cost of goods sold	450100 – 459999
Office administration	480000 – 482499
Telecommunications	482500 – 484999
Postal costs	485000 – 487499
Printing, publications & reproductions	487500 – 489999
Microforms, photography & graphics	490000 – 492499
Grant & contract subcontracts	492500 – 494999
Honoraria	495000 – 497499
Motor vehicle maintenance & supplies	497500 – 499999
Information technology	500000 – 502499
Rentals	502500 – 504999
Advertising & publicity	507500 – 509999
Dues & memberships	510000 – 512499
Subscriptions, books, periodicals & scores	512500 – 514999
Physical plant maintenance & repairs	515000 – 517499
Custodial & laundry	517500 – 519999
Hospitalization costs	520000 – 522499
Food supplies & services	522500 – 524999
Instructional supplies & services	527500 – 529999
Laboratory & technical shop	530000 – 532499
Field research expenses	532500 – 534999
Medical supplies & services	535000 – 537499
Equipment non-capital	537500 – 539999
Freight, moving and storage	540000 – 542499
Interest, royalties & patents	542500 – 544999
Insurance	545000 – 547499
Donations and community support	547500 – 549999
Official functions	550000 – 552499
Other operating expenses	552500 – 699999
Travel	700000 – 709999
Utilities	750000 – 752499
Student aid	770000 – 772499
Books & periodicals – library	790000 – 792499
Fixed assets	810000 – 812499
Facilities & administrative costs	950000 – 952499
General recharges	960000 – 969999
Other fund deductions	970000 – 972499

Cash Transfers 990000 - 999999

Mandatory transfers	990000 – 994999
Voluntary transfers	995000 – 999999

Revenue 200000 - 399999

Appropriations	200100 – 201999
Student tuition	205000 – 214999
Student fees	220000 – 229999
Investment revenue	230000 – 232499
Grants & contracts	235000 – 239999
Private gifts, grants & contracts	240000 – 240999
Sales & services of educational activities	250000 – 259999
Auxiliary enterprise revenue	280000 – 289999
Health services revenue	310000 – 311999
Facilities & administrative reimbursements	315000 – 315999
Rental income	320000 – 321999
Miscellaneous income	325000 – 334999
Reporting entity related revenue	335000 – 354999
Other fund additions	355000 – 355999
Service center IN revenue	380000 – 389999
Other interdepartmental ID revenue	390000 – 399999

Balance sheet 000100 - 199999

Current assets 000100 - 079999

Cash	000100 – 004999
Investments	005000 – 009999
Accounts receivable & allowances	010000 – 019999
Loans & notes receivable & allowances	025000 – 029999
Inventories	030000 – 049999
Other assets	070000 – 079999

Noncurrent assets 080000 - 099999

Cash noncurrent	080000 – 080999
Investments noncurrent	081000 – 081999
Accounts receivable & allowances noncurrent	082000 – 082999
Loans & notes receivable & allowances noncurrent	083000 – 083999
Other assets noncurrent	084000 – 089999
Capital assets	090000 – 094999
Due from	095000 – 099999

Current liabilities 100000 - 159999

Payables	100000 – 104999
Accrued expenses	105000 – 107999
Accrued compensated absences	108000 – 109999
Other liabilities	150000 – 154999
Debt	155000 – 159999

Noncurrent liabilities 160000 - 199899

Payable and accrued expenses noncurrent	160000 – 160499
Other liabilities noncurrent	180000 – 189999
Debt noncurrent	190000 – 194999
Due to	195000 – 199899
Fund balance	199900 – 199999

NOTES:

400000 - 989999 Expenses

All expenditures must be for official State business purposes only, and are reasonable and necessary under the circumstances. Refer to the Fiscal Administrative Policy Statement Web site on Propriety of Expenditures.

Expenses from other interdepartmental sales must use the designated ID expense accounts. Please refer to the Other Interdepartmental Revenue and Related Expense Account section immediately following the Service Center Interdepartmental Invoice Revenue Section.

All expense accounts should normally be in a debit status.

Budget Pool- Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
400000		Faculty Full Time General Budget	
		Includes salary payments to all persons with the primary assignment of professor, associate professor, assistant professor, instructor, lecturer, or honorarium instructor job classes. <i>Use these accounts only on Payroll Expense Transfers via the Fin Production CITRIX button to correct accounting errors, and on Time Collection via the HR Production CITRIX button. Contact your Campus Finance Office before entering any on-line journal entries using these accounts.</i>	
	400100	Faculty Regular Full Time Payroll	Yes
	400200	Faculty Temporary Full Time Payroll	Yes
	400300	Post Doctorates Full Time Payroll	Yes
	400500	Professional Research Assistants Full Time Payroll	Yes
	400501	LASP Professional Payroll	Yes
	400600	Research Associates Full Time Payroll	Yes
	400700	Faculty Termination Annual Leave Full Time Payroll	Yes
	400800	Faculty Termination Sick Leave Full Time Payroll	Yes
	400950	Practice Plan Incentive Pay	Yes
401200		Part-Time Faculty General Budget	
		Includes salary payments to all part-time persons with the primary assignment of professor, associate professor, assistant professor, instructor, lecturer, or honorarium instructor job classes. <i>Use these accounts only on Payroll Expense Transfers via the Fin Production CITRIX button to correct accounting errors, and on Time Collection via the HR Production CITRIX button. Contact your Campus Finance Office before entering any on-line journal entries using these accounts.</i>	
	401300	Faculty Regular Part Time Payroll	Yes
	401400	Faculty Temporary Part Time Payroll	Yes
	401500	Post Doctorates Part Time Payroll	Yes
	401700	Professional Research Assistants Part Time Payroll	Yes
	401800	Research Associates Part Time Payroll	Yes
	401900	Faculty Termination Annual Leave Part Time Payroll	Yes
	402000	Faculty Termination Sick Leave Part Time Payroll	Yes
402200		Student Faculty General Budget	
		Includes salary payments to students in Teaching Assistant and Graduate Assistant job classes. Use budget pool 407500 - Hourly Wages for students paid on an hourly basis. <i>Use these accounts only on Payroll Expense Transfers via the Fin Production CITRIX button to correct accounting errors, and on Time Collection via the HR Production CITRIX button. Contact your Campus Finance Office before entering any on-line journal entries using these accounts.</i>	
	402201	Student Faculty-Administrative Intern	Yes
	402202	Graduate Assistant Full Time Payroll	Yes
	402203	Graduate Part Time Instructor Payroll	Yes
	402204	Graduate Reader Payroll	Yes
	402205	Graduate Research Assistant Payroll	Yes
	402206	Teaching Assistant Payroll	Yes
	402207	Undergraduate Assistant Payroll	Yes
	402208	Undergraduate Non-Teaching Assistant Payroll	Yes
	402209	Student Faculty Separation	Yes
	402210	LASP Student Faculty Payroll	Yes

400000 - 989999 Expenses

Budget Pool- Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
402500		Officer/Exempt Professional Staff General Budget	
		Includes salary payments to all professional management and supervisory personnel as well as other non-faculty personnel job classes not classified in the State Personnel System. <i>Use these accounts only on Payroll Expense Transfers via the Fin Production CITRIX button to correct accounting errors, and on Time Collection via the HR Production CITRIX button. Contact your Campus Finance Office before entering any on-line journal entries using these accounts.</i>	
	402600	Officer/Exempt Professional Regular Full Time Payroll	No*
	402700	Officer/Exempt Professional Regular Part Time Payroll	No*
	402800	Officer/Exempt Professional Temporary Full Time Payroll	No*
	402900	Officer/Exempt Professional Temporary Part Time Payroll	No*
	403000	Officer/Exempt Professional Housestaff	No*
	403100	Officer/Exempt Professional Termination Annual Leave	No*
	403200	Officer/Exempt Professional Termination Sick Leave	No*
	403300	University Physicians Inc Incentive Pay	No*
405000		Classified Staff General Budget	
		Includes salary payments to all staff personnel job classes whose position is classified under the State of Colorado Personnel System. <i>Use these accounts only on Payroll Expense Transfers via the Fin Production CITRIX button to correct accounting errors, and on Time Collection via the HR Production CITRIX button. Contact your Campus Finance Office before entering any on-line journal entries using these accounts.</i>	
	405100	Classified Regular Full Time Payroll	No*
	405200	Classified Regular Part Time Payroll	No*
	405300	Classified-Temporary Full Time Payroll	No*
	405400	Classified Temporary Part Time Payroll	No*
	405500	Classified Overtime Payroll	No*
	405600	Classified Shift Differential Payroll	No*
	405700	Classified Termination Annual Leave	No*
	405800	Classified Termination Sick Leave	No*
407500		Hourly Wages General Budget	
		Includes payments made to non-faculty student job classes hired on an hourly basis. Salaried students paid for Teaching Assistant or Graduate Assistant job classes are charged to budget pool 402200 - Student Faculty. <i>Use these accounts only on Payroll Expense Transfers via the Fin Production CITRIX button to correct accounting errors, and on Time Collection via the HR Production CITRIX button. Contact your Campus Finance Office before entering any on-line journal entries using these accounts.</i>	
	407600	Hourly Wages	No*
	407601	LASP Hourly Wages	No*
	407700	Hourly Work Study On-Campus	No*
	407701	Hourly Work Study On-Campus State	No*
	407702	Hourly Work Study On-Campus Federal	No*
	407703	Hourly Work Study On-Campus Community Service State	No*
	407704	Hourly Work Study On-Campus Community Service Federal	No*
	407800	Hourly Work Study Off-Campus	No*
	407801	Hourly Work Study Off-Campus State	No*
	407802	Hourly Work Study Off-Campus Federal	No*
	407803	Hourly Work Study Off-Campus Community Service State	No*
	407804	Hourly Work Study Off-Campus Community Service Federal	No*
	407900	Hourly - Overtime	No*
418400		Faculty Full Time Benefits General Budget	
420500		Faculty Part Time Benefits General Budget	
422400		Student Faculty Benefits Budget	
422500		Exempt Professional General Budget	
425000		Classified Staff Benefits General Budget	
427500		Hourly Benefits General Budget	

400000 - 989999 Expenses

Budget Pool-Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
450100		Cost of Goods Sold General Budget	
		Cost of goods sold is used to record the cost of inventory that has been sold. This is used only by those programs that carry inventory on its balance sheet.	
	450200	Cost of Goods Sold	No
	450300	Physical Inventory Adjustments	No
	450400	Cost of Goods Sold Adjustments	No
	450500	Freight Returned Purchases	No
450000		Operating Expense General Budget	
		This budget pool includes accounts 480000 through 699999. You can budget at the pool level, at the sub-group budget level, at the specific account level, or any mixture of these. Operating expenses may not be charged to Renewal and Replacement plant fund FOPPS (fund 72 and 78).	
480000		Office Administration General Budget	
		Includes general supplies such as stationery, paper, pens, pencils, highlighters, staplers, file folders, hanging files, labels, tape, notebooks, binders, waste baskets, non-travel parking, office equipment under \$5,000 except computers and related items, etc. Charge all computers and related items costing less than \$5,000 to IT accounts 500000-502499. Charge all printed material to Printing/Publications/ Reproductions 487500-489999. All office equipment, including information technology, over \$5,000 must be charged to Fixed Assets 810000-812499.	
	480101	Office Supplies	No*
	480102	Office Services	No*
482500		Telecommunications General Budget	
		Includes telephone equipment, telephone work orders, long distance charges, cell phones, telegrams, etc.	
	482601	Telecommunication Supplies	No*
	482602	Telecommunication Services	No*
485000		Postal Costs General Budget	
		Includes postage charges for stamps, meter postage, bulk mail, postage due, special permits, UPS, Federal Express, PO box rental, etc.	
	485101	Postal Supplies	No*
	485102	Postal Services	No*
	485118	Federal Express	Yes
487500		Printing/Publications/Reproduction General Budget	
		Includes expenditures for services provided by print shops, printing firms, centralized services, etc. Exclude stationery that is charged to Office Administration 480000 - 482499. Charge all services related to advertising to Advertising-Recruitment/Procurement 507500 - 509999.	
	487601	Printing/Publications/Reproduction Supplies	Yes
	487602	Printing/Publications/Reproduction Services	Yes
490000		Microforms/Photography/Graphic General Budget	
		Includes photography and graphic services, as well as film rental, film maintenance, undeveloped film, videotapes, photo prints, slides, etc. Movie films costing over \$5,000 must be charged to Fixed Assets 810000 - 812499. Charge all services related to advertising to Advertising-Recruitment/Procurement 507500 - 509999.	
	490101	Microfilm Supplies	Yes
	490102	Microfilm Services	Yes
	490103	Photography Supplies	Yes
	490104	Photography Services	Yes
	490105	Graphic Supplies	Yes
	490106	Graphic Services	Yes
492500		Subcontract General Budget	
		Includes grant and contract (fund 30/31) work that has been subcontracted to another university or other research institution. Use only through SPINS for grant and contract subcontract budgets.	
	492600	Refer to the Chart of Accounts Web site for a listing of specific accounts by sub-contractee.	Yes
	494999		

400000 - 989999 Expenses

Budget Pool-Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
495000		Honoraria General Budget	
		Honoraria is an award for services for which custom or propriety usually does not provide for a price to be set for the services. The honorarium payment is used only in those situations where the individual has offered to provide the services for free and the department wishes to acknowledge the service with a payment, or where the individual offers to provide the service for some nominal payment to be determined by the department. Honoraria can not exceed \$500. Do not use this account if the individual providing the service is to be paid an agreed upon (contracted) amount. Refer to the PSC Web site for more information on honoraria.	
	495100	Honoraria	No
	495102	Honoraria Study Subjects	No*
497500		Motor Vehicle General Budget	
		Includes motor vehicle maintenance and operations including fuel and oil. Include rental of motor vehicles for departmental operations. Rental of motor vehicles for travel is charged to Travel 700000 - 709999.	
	497601	Motor Vehicle Supplies	No
	497602	Motor Vehicle Services	No*
	497603	Motor Vehicle Equipment Rental	No*
500000		Information Technology General Budget	
		Includes all expenditures for information technology supplies, services and equipment less than \$5,000. IT equipment \$5,000 and more is charged to Fixed Assets 810000 - 812499.	
	500100	Information Technology Supplies	Yes
	500200	Information Technology Services	Yes
	500300	Information Technology Rentals	Yes
	500400	Information Technology Software Licenses	Yes
	500500	Information Technology Maintenance Agreements	Yes
	500600	Information Technology Contractual Services	Yes
	500700	Information Technology Consultants	Yes
	500800	Computers (bundled- < \$5000)	No*
	500900	Servers < \$5000	No*
	501000	Printers < \$5000	No*
	501100	Information Technology Video/Voice Hardware < \$5000	No*
	501200	Other Information Technology Hardware < \$5000	No*
	501300	Software	Yes
	501400	Peripherals < \$5000	No*
	501500	Networks < \$5000	No*
	501600	Network Computer Devices < \$5000	No*
	501700	Information Technology Training Costs	Yes
	501800	UCB Faculty Computer Program	No*
	501900	Information Technology Equipment < \$5000 Sponsored Program Control	No*
	502000	Information Technology Equipment < \$5000 Sponsored Program Owned	No*
502500		Rental General Budget	
		Includes rental of buildings, land, office space, storage space, etc. Non-travel parking costs are charged to Office Administration 480000 - 482499.	
	502600	Building Rentals-External	No*
	502700	Land Rentals-External	No
	502800	Space Rentals-External	No*
507500		Advertising - Recruitment/Procurement General Budget	
		Includes advertising & publicity supplies and services including news ads, TV ads, magazine ads, other media ads, etc. Expenses relating to recruiting employees or procurement of goods and services are charged to 507600 - 508699. Expenses related to the general promotion of the University are charged to 508700 - 509999.	
	507601	Recruitment/Procurement Advertising Supplies	No*
	507602	Recruitment/Procurement Advertising Services	No*
	508701	General Advertising Supplies	No*
	508702	General Advertising Services	No*

400000 - 989999 Expenses

Budget Pool- Use on BJE's	Actual	Description	Direct Cost on Federal Projects (Fund 30/31)
510000		Dues/Membership General Budget	
		Includes dues and membership fees paid to local, regional, national or international organizations. Subscriptions are charged to Subscriptions/Books/Periodicals 512500 - 514999. Refer to the General Administrative Policy Web site on Association Dues. Also refer to the Accounting Directive #95-2 Web site on Guidance on Political Expenses, Donations and Memberships.	
	510100	Dues/Membership-Professional Organizations	No
	510200	Dues/Membership-Civic/Community Organizations	No
	510300	Licenses	No
512500		Subscriptions/Books/Periodicals General Budget	
		Includes departmental library acquisitions. CU libraries use Library 790000 - 792499.	
	512600	Subscriptions/Books/Periodicals/Scores	No
515000		Physical Plant General Budget	
		Includes all costs for building, grounds and utility system maintenance, repairs or remodeling projects costing less than \$50,000 in total. Projects costing \$50,000 and more must be accounted for as a capital construction project, fund 71.	
	515101	Physical Plant Supplies	No
	515102	Physical Plant Services	No
517500		Custodial Supplies Gen Budget	
		Includes custodial and laundry costs.	
	517600	Custodial Supplies	No*
	517601	Custodial Services	No*
	517602	Laundry Supplies	No*
	517603	Laundry Services	No*
520000		Hospitalization Cost General Budget - USED ONLY BY THE HSC.	
		Includes hospitalization services and patient care expense.	
	520100	Hospitalization Cost	Yes
	520101	In-patient charges	Yes
	520102	Out-patient charges	Yes
	520103	Ancillary Charges	Yes
	520104	External Patient Service	Yes
522500		Food Supplies/Services General Budget	
		Includes food and supplies for production in food services and food for training functions. Food for business meetings, receptions or celebration events is charged to Official Functions 550000 - 552499. Refer to the Administrative Policy Statement on Official Functions. Personal meals during travel status is charged to Travel 700000 - 709999. Refer to the Procurement Service Center for all Travel policies. Food for instructional purposes (not personal consumption) is charged to Instructional Supplies 527500 - 529999. Food used in research (not for personal consumption) is charged to Laboratory/Technical Shop Supplies 530000 - 531999.	
	522601	Food Supplies	No
	522602	Food Services	No
	522700	Food & Service-Training Function	No
527500		Instructional General Budget	
		Includes all supplies and services directly related to classroom instruction such as exam booklets, maps, chalks, etc.	
	527601	Instructional Supplies	No*
	527602	Instructional Services	No*
530000		Laboratory/Technical Shop General Budget	
		Include all costs of supplies and services for laboratories and technical shops.	
	530101	Laboratory & Technical Shop Supplies	Yes
	530102	Laboratory & Technical Shop Services	Yes
	530107	Animals	Yes
	530108	Animal Care	Yes
	530109	HSC Animal Care Facility	Yes

400000 - 989999 Expenses

Budget Pool-Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
532500		Field Research General Budget	
		Include supplies and services purchased to support field research activities. Meals and lodging is charged to Travel 700000 - 709999.	
	532601	Field Research Supplies	Yes
	532602	Field Research Services	Yes
535000		Medical General Budget	
		Includes medical supplies and services that are not considered hospitalization costs. HSC only - Use account 535207 when paying UPI billing for physician services provided by a School of Medicine faculty member to a sponsored project (e.g., clinical trial).	
	535101	Medical Supplies	Yes
	535102	Medical Services	Yes
	535107	Medical Chemicals	Yes
	535111	Pharmaceuticals	Yes
	535207	UPI Physician Billing	Yes
537500		Equipment Non-capital General Budget	
		Includes all non-information technology equipment costing less than \$5,000 per item. Information Technology equipment, including personal computers, costing less than \$5,000 is charged to IT 500000 - 502499. Equipment costing \$5,000 and more per item is charged to Fixed Assets 810000 - 812499.	
	537600	Equipment < \$5000	No*
	537601	Equipment < \$5000 Sponsored Program Control	No*
	537602	Equipment < \$5000 Sponsored Program Owned	No*
540000		Freight/Moving/Storage General Budget	
		Include charges in connection with merchandise where freight is a separate charge. Freight on inventory for resale is charged to Inventory 030000 - 049999. Freight on fixed assets is charged as part of the cost of the fixed asset 810000 - 812499. Include all costs for moving and storage.	
	540100	Freight	Yes
	540101	Moving Supplies	Yes
	540102	Moving Services	Yes
	540103	Storage Supplies	Yes
	540104	Storage Services	Yes
	540109	Employee Moving-Paid 3rd Party	No*
	540110	Moving - Employee Reimbursements	No*
542500		Interest/Royalty/Patents General Budget	
		Includes all external interest, royalty and patent payments. Internal interest is charged to Voluntary Transfer Out w/in Campus Interest 997104.	
	542600	Interest Expense	No
	542700	Royalties-Inventors	No
	542701	Licenses-Inventors	No
	542702	Royalties-Other	No
	542703	Licenses-Other	No
	542800	Patents	No
	542900	Trademark Registration	No
545000		Insurance General Budget	
		Includes insurance payments for liability, property, hazard coverage. Does not include employee fringe benefit insurances.	
	545101	Insurance Supplies	No
	545102	Insurance Services	No
547500		Donations/Community Support General Budget	
		Refer to the Accounting Directive #95-2 on Guidance on Political Expenses, Donations and Memberships. All donations must be approved by the President or appropriate Vice President, Chancellor or Vice Chancellor. All payments of support must be approved by the campus controller prior to disbursement.	
	547600	Donations	No
	547700	External Community Relations Function	No

400000 - 989999 Expenses

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
550000		Official Functions General Budget	
		Refer to the Procurement Service Center Web site policy on Official Functions.	
	550100	Official Function - Receptions/Events	No
	550200	Official Functions - Meetings/Conferences	No*
	550300	Student Functions	No
	550400	Official Functions - Training	No
552500		Other Operating General Budget	
		Use the Other Operating sub-group for expenses that do not reasonably fall into any other sub-group.	
	552601	Other Operating Supplies	No*
	552602	Other Operating Services	No*
	552605	Other Operating Contractual Services	No*
	552614	Participant Costs	No*
	552615	Participant Fees	No*
	552616	Participant Subsistence Stipend Allowances	No*
	552626	Fees and Licenses	No
	552647	Participant Room and Board	No*
	552800	Property Taxes	No
	552900	Bad Debts	No
	553000	Conference Registration Fees	Yes
	553100	Unrelated Business Income Tax	No
	553300	AHEC Administrative Charges	No
	553400	Administration & Collections Costs	No
	553412	Administration & Collections Costs - State	No
	553500	Fines and Penalties	No
	553600	Legal Settlements--Non-payroll	No
700000		Travel General Budget	
		Includes all expenditures normally incurred in connection with travel on official business for both employees and non-employees including recruitment travel. Registration fees are charged to account 553000, Conference Registration Fees. Refer to the Procurement Services Center Web site for complete travel policies and procedures.	
	700100	Employee In-state Travel	Yes
	700200	Employee Out-of-state Travel	Yes
	700300	Employee International Travel	Yes
	700400	RTD Bus Passes	No
	702000	Non-employee In-state Travel	Yes
	702003	Non-employee In-state Participant Travel	Yes
	702100	Non-employee Out-of-state Travel	Yes
	702102	Non-employee Out-of-state Participant Travel	Yes
	702200	Non-employee International Travel	Yes
	702400	AHEC Housing	No

400000 - 989999 Expenses

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
750000		Utilities General Budget	
		Includes all payments for utilities.	
	750101	Utilities Supplies	No*
	750102	Utilities Services	No*
	750200	Steam	No
	750300	Electricity	No
	750400	Water	No
	750500	Sewer	No
	750600	Natural Gas	No
	750700	Fuel Oil	No
	750800	Chilled Water	No
	750900	Flood Control	No
	751000	Other Utilities	No
	751100	AHEC Utilities	No
770000		Student Aid General Budget	
		Includes all payments to students (including application to student bills) that are outright grants to assist in paying educational and living expenses for attending coursework at CU. This also includes trainee stipends, prizes and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work and that should be charge to a salary account via the payroll system. The recipient of an outright grant is not required to perform service to CU as consideration for the grant, nor is she or he expected to repay the amount of the grant. When services are required in exchange for financial assistance the charges are salaries and wages to be paid through the payroll system. If the financial assistance is to be repaid the charges are accounted for as a loan receivable in a Loan Fund FOPPS (fund 50). Tuition waivers granted because the person is an employee is charged as employee benefits. Refer to the Accounting Directive #97-1 Web site on Financial Aid Awarded by Schools, Colleges and Departments. Non-cash forms of financial aid, such as buying classroom books or travel costs, should be charged to the expense accounts describing the purchase and not to Student Aid.	
	770100	Student Aid--General	No*
	770200	Tuition/Fee Award	No*
	770300	Fellowships	No*
	770400	Scholarships	No*
	770500	Stipends	No*
	770600	Traineeships	No*
790000		Library General Budget	
		Used only by CU libraries. Purchases for departmental libraries are charged to Subscriptions/Books/Periodicals 512500 - 514999.	
	790100	Library Books	No
	790101	Library Periodicals	No
	790102	Library Microforms	No
	790103	Library Audio	No
	790104	Library Film	No
	790105	Binding	No
	790108	Library Interlibrary Loan	No
810000		Fixed Assets General Budget	
		Includes the purchase or fabrication of all equipment with a total cost of \$5,000 or more per item.	
	810100	Equipment >= \$5000	Yes
	810200	Equipment >= \$5000 Govt Title	Yes
	810300	Equipment >= \$5000 Private Title	Yes
	810400	Movie Films	No
	810500	Leased Equipment Purchase Principal	No
	810501	Leased Building Purchase Principal	No
	810502	Leased Land Purchase Principal	No
	810503	Leased Land Improvement Purchase Principal	No
	810504	Leased Leasehold Improvement Purchases Principal	No
	810505	Leased Other Real Property Purchases Principal	No
	810506	Leased Furniture & Fixtures Purchases Principal	No

400000 - 989999 Expenses

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
	810600	Leased Equipment Purchases Interest	No
	810601	Leased Building Purchases Interest	No
	810602	Leased Land Purchase Interest	No
	810603	Leased Land Improvement Purchase Interest	No
	810604	Leased Leasehold Improvement Purchases Interest	No
	810605	Leased Other Real Property Purchase Interest	No
	810606	Leased Furniture & Fixtures Purchases Interest	No
	810700	Equipment Components	Yes
	810800	Federal Equipment Components	Yes
960000		Allocations General Budget	
		Allocations are used to generically move expenses from one FOPPS to another FOPPS. These are frequently used in allocating central administrative costs to revenue generating cost centers such as allocating Housing administration to the dorm and cafeteria FOPPS. The same allocation account must be used on both the debit and credit transaction. Using an allocation account on one side of the entry and a different account on the other side of the entry is not allowed. Please refer to Accounting Directive No. 02-04 for information on the use of Allocation accounts. Allocations can be in either debit or credit status.	
	960400	Other Allocations	No

990000 - 999999 Cash Transfers

Cash Transfers are the movement of cash and fund balance from one FOPPS to another. No goods or services are provided in exchange for the cash transfer. Examples include funding a program, funding a capital construction project, or funding a renewal and replacement reserve. Do not use revenue or expense accounts to record a cash transfer. Cash transfers are limited as to the funds that can be used. For example, cash transfers from or to sponsored projects (funds 30 and 31) and other funds are prohibited. Also, cash transfers between agency funds (fund 80) and other funds are prohibited. Due to the different nature of operations, each CU Campus has established its table of allowable cash transfers. Please refer to the System Controller's Web site for your campus's table displaying the allowable cash transfers

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
990000		Mandatory Transfer In General Budget	
	990100	Mandatory Transfer In-Principal	No
	990101	Mandatory Transfer In-Principal Enterprises	No
	990200	Mandatory Transfer In-Interest	No
	990201	Mandatory Transfer In-Interest Enterprises	No
	990300	Mandatory Transfer In-Debt Reserve	No
	990400	Mandatory Transfer In-Renewal & Replacement	No
	990500	Mandatory Transfer In-Matching Funds	No
992000		Mandatory Transfer Out General Budget	
	992100	Mandatory Transfer Out-Principal	No
	992101	Mandatory Transfer Out-Principal Enterprises	No
	992200	Mandatory Transfer Out-Interest	No
	992201	Mandatory Transfer Out-Interest Enterprises	No
	992300	Mandatory Transfer Out-Debt Reserve	No
	992400	Mandatory Transfer Out-Renewal & Replace	No
	992500	Mandatory Transfer Out-Matching Funds	No
995000		Voluntary Cash Transfers In General Budget	
	995100	Voluntary Cash Transfer In Within Campus	No
	995103	Voluntary Cash Transfer In Within Campus Principal	No
	995104	Voluntary Cash Transfer In Within Campus Interest	No
	995106	Voluntary Cash Transfer ISC Depreciation	No
	995200	Voluntary Cash Transfer In Other Campus	No
997000		Voluntary Cash Transfers Out General Budget	
	997100	Voluntary Cash Transfer Out Within Campus	No
	997103	Voluntary Cash Transfer Out Within Campus Principal	No
	997104	Voluntary Cash Transfer Out Within Campus Interest	No
	997106	Voluntary Cash Transfer Out ISC Depreciation	No
	997200	Voluntary Cash Transfer Out Other Campus	No

200000 - 379999 Revenue

Refer to the Accounting Directive #94-1 Web site on Revenue Recognition. Revenues from other interdepartmental sales must use the designated ID revenue accounts.

Please refer to the Other Interdepartmental Revenue and Related Expense Account section immediately following the Service Center Interdepartmental Invoice Revenue Section.

All revenue accounts (except revenue deductions and refunds) should normally be in a credit status.

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
200000		Revenue General Budget	
220000		Fees General Budget	
	220100	Refer to the Accounting Directive #94-2 Web site on Fee Accounting Policy.	No
	225000	Student Activity Fees	No
		Refund-Student Activity Fees	No
240000		Private Gift/Grant/Contract General Budget	
	240300	Refer to the Fiscal Administrative Policy on Accounting for and Deposit of Funds Paid to the University of Colorado for Gifts, Sponsored Projects Grants, Contracts and Collaborative Agreements.	No
	240400	Revenue-Private Gifts-CU Foundation	No
		Revenue-Private Gifts-Other	No
250000		Sales/Services Educational Activities General Budget	
	250100	Includes revenues related incidentally to the conduct of instruction, research or public service, and revenues of activities that exist to provide instructional and laboratory experience to students and that incidentally creates goods and services that may be sold to students, faculty, staff and the general public. Examples are film rentals, sales of scientific and literary publications, and testing services.	No
	255000	Sales/Services of Educational Activities	No
		Sales/Services of Educational Activities Refund	No
280000		Auxiliary Enterprise Revenue General Budget	
	280100	Includes the revenue of operations classified as Auxiliary Enterprises. An Auxiliary Enterprise is an operation that was created primarily to provide goods/services to students, faculty and staff and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Incidental sales to the public are allowed. Auxiliary enterprises are essentially self-funded operations. Sales from Auxiliary enterprises to other departments is also recorded as Auxiliary Enterprise revenue. Examples include Athletics, Bookstore, Housing, and Parking. FOPPS designated as Auxiliary Enterprises have an expense purpose code attribute 2000 - Auxiliary Enterprises.	No
	285000	Auxiliary Enterprise Revenue	No
		Auxiliary Refund Enterprise Revenue	No
310000		Health Services Revenue General Budget	
	310100	Inpatient Revenue	No
	310200	Outpatient Revenue	No
	310300	Nonpatient Revenue	No
	310400	Managed Care Revenue	No
	311000	Refund-Inpatient Revenue	No
	311100	Refund-Outpatient Revenue	No
	311200	Refund-Nonpatient Revenue	No
	311300	Refund-Managed Care Revenue	No
	311400	Health Services Revenue Deductions	No
	311401	Revenue Deductions Inpatient Provided Indigent Care	No
	311402	Revenue Deductions Inpatient Administrative Adjustment	No
	311403	Revenue Deductions Inpatient Provided Contractual Adjustment	No
	311404	Revenue Deductions Outpatient Provided Indigent Care	No
	311405	Revenue Deductions Outpatient Administrative Adjustment	No
	311406	Revenue Deductions Outpatient Contractual Adjustment	No
315000		Facilities & Administrative General Budget	
	315700	Includes charges to grants and contracts (funds 30 and 31) and loan funds (fund 50) for facility and administrative charges.	No
		Student Aid Administrative Allowance	No

200000 - 379999 Revenue

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
320000		Rent Income General Budget	
		Includes rent received from external parties. Use account 390014 ID Rental Revenue for rent charged to other departments.	
	320100	Facilities Rental Income	No
	320200	Equipment Rental Income	No
	320300	Land Rental Income	No
	321000	Refund-Facilities Rental Income	No
	321100	Refund-Equipment Rental Income	No
	321200	Refund-Land Rental Income	No
325000		Miscellaneous Income General Budget	
		Includes income that does not reasonably fall into one of the other revenue categories.	
	325100	Miscellaneous Revenue	No
	325200	Internal Service Unit Sales-Other Colorado Agencies	No
	325300	Internal Service Unit Sales to the Public	No
	325400	Insurance Recoveries	No
	325500	Proceeds from Property Sales	No
	325600	Registrar/Bursar Service Charges	No
	325700	Returned Check Charges	No
	325800	Royalty Income	No
	333000	Refund-Miscellaneous Rev	No
	333100	Refund-Internal Service Unit Sales To Other Colorado Agencies	No
	333200	Refund-Internal Service Unit Sales to the Public	No
	333300	Refund-Insurance Recoveries	No
	333400	Refund-Proceeds Property Sales	No
	333500	Refund-Registrar/Bursar Service Charges	No

380000 - 389999 Service Center Interdepartmental Invoice Revenue

Used only by Internal Service Center fund 28 FOPPS to record sales of goods/services to another University FOPPS.

Sales to Fund 80 FOPPS (agency funds) must be recorded as Miscellaneous Revenue and not IN revenue.

Revenue accounts should be in credit status.

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
380000		Service Center Interdepartmental (IN) Invoice Revenue General Budget	
	380100	Service Center - Interdepartmental Revenue	No
	385000	Refund-Service Center Interdepartmental Revenue	No

390000 - 399999 Other Interdepartmental (ID) Revenue and Related Expense Accounts

These accounts, both revenue and expenses, must be used to book other sales of goods and services between departments where the selling FOPPS is in fund 10, 20, 26 or 29 and is not classified as an auxiliary enterprise, expense purpose code 2000. Other ID sales cannot occur from funds 28, 30, 31, 34, 50, 71, 72, 73, 74, or 78.

Additional revenue and expense accounts may be requested through the Campus Finance Office.

Refer to the System Controllers Web site for a complete, up-to-date list of accounts.

Sales to Fund 80 FOPPS (agency funds) must be recorded as Miscellaneous Revenue and not ID revenue

Refer to Accounting Directive No. 02-03 for additional information

Revenue accounts should be in credit status.

Expense accounts should be in debit status.

Budget Pool-Use on BJE's only	Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
390000		ID Revenue General Budget	
	390001	ID Miscellaneous Revenue	No
	390002	ID Security Services	No
	390003	ID Physical Plant Services	No
	390004	ID Recycling Services	No
	390005	ID Food Services	No

390000 - 399999 Other Interdepartmental (ID) Revenue and Related Expense Accounts

Actual Account	Description	Direct Cost on Federal Projects (Fund 30/31)
390006	ID Professional Services	No
390007	ID Supplies Sales	No
390008	ID Custodial Services	No
390009	ID Information Technology Revenue	No
390010	ID Storage Revenue	No
390011	ID Printing Services	No
390012	ID Insurance Revenue	No
390013	ID Moving Revenue	No
390014	ID Rental Revenue	No
390015	ID SSEA Revenue	No
390016	ID Medical Services	No
390017	ID Tuition	No
390018	ID Instructional Fees	No
390019	ID Lab Services	No
390020	ID Advertising Revenue	No
390021	ID Laboratory Sales	No
390022	ID GME-Health Benefit-Medical Premium	No
390023	ID GME-Health Benefit-Dental Premium	No
390024	ID GME-Off-Campus Life Insurance Premium	No
390025	ID GME-Off-Campus Disability Premium	No
390026	ID GME-Off-Campus Malpractice Premium	No
390027	ID GME-Administrative Fee	No
390028	ID Gift Revenue	No
390050	ID License Disbursement - UCB	No
390051	ID License Disbursement - HSC	No
390052	ID License Disbursement - UCD	No
390053	ID License Disbursement - UCCS	No
390054	ID License Disbursement - TTO	No
390055	ID TTO Management Fee	No
	ID Expense Accounts	
450599	ID Cost of Goods Sold Expense	No
480199	ID Office Administration Charge	No*
482699	ID Telecommunication Charge	No*
485199	ID Postage Service Fee	No*
487699	ID Printing/Publications/Reproduction Charges	Yes
492499	ID Microform, Photography & Graphic Supplies	Yes
502099	ID Information Technology Charge	No*
502899	ID Rentals	No*
509998	ID Advertising Recruitment/Procurement	No*
509999	ID Advertising Non-Recruitment/Procurement	No
512699	ID Books/Periodicals/Scores	No
515199	ID Plant Maintenance & Repair	No
517699	ID Custodial & Laundry	No*
522898	ID Food Supplies	No
522899	ID Food Services	No
527695	ID Instructional Supplies	No*
527696	ID Instructional Services	No*
527697	ID Audio/Visual	No*
527698	ID Film/Video	No*
527699	ID Instructional Video	No*
530198	ID Laboratory & Technical	Yes
530199	ID Dishwashing Service	Yes
532699	ID Field Research Expense	Yes
537498	ID Medical Supplies	Yes
537499	ID Medical Services	Yes
537699	ID Equipment < \$5,000	No*
540199	ID Moving & Storage	Yes
542798	ID License	No
542799	ID Royalties	No
545198	ID GME-Housestaff Insurance	No
545199	ID Insurance	No
547796	ID Gift Expense - UCB	No
547797	ID Gift Expense - HSC	No
547798	ID Gift Expense - UCD	No
547799	ID Gift Expense - UCCS	No
552499	ID Official Functions	No*
552698	ID Other Operating Supplies	No*
552699	ID Other Operating Services	No*

000100 - 099999 Assets

All asset accounts (except allowance accounts) should normally be in a debit status.

Actual Account	Description
	Cash
000200	Petty Cash
000300	Change Fund
000400	Checking Accounts
	Accounts Receivable - use to record all amounts due the University but not yet collected. All accounts receivable must be administered according to the State of Colorado "Department of Administration Rules on Accounts Receivable Collection." Contact your Finance or Accounting Office for complete information on accounts receivable management. Do not record accounts receivable due from other University FOPPS. If the goods or services have been provided then record the appropriate expense transactions.
010000	Accounts Receivable-Federal Non-Letter Of Credit
010300	Accounts Receivable-State Of Colorado Government
010301	Accounts Receivable-State Of Colorado Agencies
010400	Accounts Receivable-State Of Colorado Universities
011000	Accounts Receivable-In-State Governments
011200	Accounts Receivable-Out-Of-State Governments
011400	Accounts Receivable-Public University
012100	Accounts Receivable-Private Gift/Grant/Contract
012300	Accounts Receivable-Private Universities
012700	Accounts Receivable-University Hospital
012800	Accounts Receivable-Patients
012900	Accounts Receivable-Students
013000	Accounts Receivable-Customers
013100	Accounts Receivable-Miscellaneous
013300	Accounts Receivable-Credit Cards
015000	Allowance Accounts Receivable-Fed Non-Letter Of Credit
015300	Allowance Accounts Receivable-State Of Colorado Government
015301	Allowance Accounts Receivable-State Of Colorado Agencies
015400	Allowance Accounts Receivable-State Of Colorado Universities
016100	Allowance Accounts Receivable-Colorado In-State Governments
016300	Allowance Accounts Receivable-Out-Of-State Governments
016500	Allowance Accounts Receivable-Public Universities
017100	Allowance Accounts Receivable-Private Gift/Grant/Contract
017300	Allowance Accounts Receivable-Private Universities
017700	Allowance Accounts Receivable-University Hospital
017800	Allowance Accounts Receivable-Patients
017900	Allowance Accounts Receivable-Students
018000	Allowance Accounts Receivable-Customers
018100	Allowance Accounts Receivable-Miscellaneous
	Inventory - use to record inventories for sale to students, faculty, staff, the general public and other departments, and significant supplies inventories. Only inventories valued in total at \$35,000 or more per location should be recorded as an inventory asset. Inventories valued less than \$35,000 in total per location should be expensed to Cost of Goods Sold when purchased.
030000	Inventory-Sales External to University
040000	Inventory-Internal Sales/Consumed
	Prepaid expenses - use to record payments of expenses for which the goods and services will be received in the future. Examples include rent, insurance premiums, maintenance agreements, subscriptions, memberships, etc. Prepaid expense is charged when the payment is made. A journal entry is then processed to move the prepaid expense to actual expense using the correct expense account when the goods/services are received. For recurring payments such as leases, dues, maintenance agreements, etc., where the amount expenses from year to year is essentially the same, recording a prepaid expense is not required. In these situations, an expense should be recorded when payment is made. If the goods/services will be received in the same fiscal year as the payment, then do not use prepaid expense, record the expense upon payment.
070000	Prepaid Expenses-Current

000100 - 099999 Assets

Actual Account	Description
	Deferred Charges - use this account to record payments for expenses for which the goods/services have been received but the recognition of the payment as an expense will be deferred to a future period when the revenue generated by the expense will be recognized. The typical use of deferred expenses is in association with entertainment events such as concerts, plays, conferences, etc. where production costs are being incurred prior to the date of the event which is when the revenue is earned. The production expenses are typically deferred until the event has been held. Deferred charges are charged when the payment is made. A journal entry is then processed to move the deferred expense to actual expense using the correct expense account when the revenue from the event is recognized. This matches expenses with the revenue they generate in the same accounting period. If the event will be held in the same fiscal year as the payment, then do not use deferred charges, record the expense upon payment.
070100	Deferred Charges
	Advances - these accounts are used by the Procurement Service Center when issuing a travel advance or an expense advance.
070200	Travel Advances
070300	Expense Advances

100000 - 199899 Liabilities

All liability accounts should normally be in a credit status.

Actual Account	Description
	Accounts Payable - use these accounts at year-end to record amounts due to external parties that has not been accrued through the Procurement Service Center year-end accrual process. These year-end accruals must be reversed in the following fiscal year.
100100	Accounts Payable-Manual
	Sales Tax Payable - use this account to record sales tax collected but not yet remitted to the Colorado Department of Revenue. Contact your Finance or Accounting Office for complete information on items subject to sales tax and procedures for remitting.
100400	Sales Tax Payable
	Other Accrued Expenses - use this account to record all other liabilities that cannot be recorded under any other liability category.
105400	Other Accrued Expenses
	Unearned Revenue - use this account to record payments from customer for goods/services not yet provided. Process a journal entry to recognize unearned revenue as actual revenue upon providing the goods/services. If the goods/services will be provided in the same fiscal year as the receipt of payment, then do not use deferred revenue, record the revenue upon receipt of the payment.
150200	Unearned Revenue-Current
	Undistributed Receipts - for internal control purposes, all receipts should be deposited daily. Use this account to record receipts for which the purpose of the receipt is not known. Process a journal entry to record the receipt in the correct account once its purpose has been determined.
150300	Undistributed Receipts
	Deposits Held in Custody - use this account to record receipts of security deposits pending a future action by the depositor, at which time the security deposit will be returned to the depositor. Examples are key deposits, lab tray deposits, enrollment deposits, etc. If the depositor fails to perform as required, a journal entry shall be process to move the deposit to revenue.
150400	Deposits Held in Custody