

Illustration of Classification for Revenue/Expenditure
For Campuses including CO (CPDC)
As of 7/1/2011

Object Code	Description
580094	Cost Recovery from 0948
580095	Cost Recovery from Auxiliary Org
580096	Cost Recovery from Other State Funds
660012	Insurance Claim Deductible
607033	Capital-Construction Other
613001	Contractual Services
617001	Service from other state agency
660010	Insurance Premium Expense

	Campus Accounting Entries				CPDC Accounting Entries			
	Object Code	Program Code	State Fund	CSU Fund	Object Code	Program Code	State Fund	CSU Fund
Builder's Risk Insurance (through Alliant)								
Purpose: Insurance during construction for materials and project costs								
1. Payment								
Payment to Alliant	/	/	/	/	660010 (DR)	0706	0948	542
2 Premiums								
Other Capital Projects (Invoice)	607033	0706	0576/6042/Etc	Various	660010 (CR)	0706	0948	542
OR Higher Education Bonds (PFA)	607033	0706	6042/6048/Etc	Various	660010 (CR)	0706	0948	542
3 Deductibles								
Campus Deductible paid to Alliant	607033	0706	0576/6042/Etc	Various	/	/	/	/
Seismic Insurance (Excess Earthquake Self Insurance)								
Purpose - Insurance during construction phase only to cover 5% deductible								
1 Premiums								
Campus Capital Projects (Invoice)	607033	0706	0576	Various	580194/580196	5000	0948	542
OR Aux Capital Projects (Invoice)	/	/	/	/	580195	5000	0948	542
OR Higher Education Bonds (PFA)	607033	0706	6042/6048/Etc	Various	580196	5000	0948	542
2 Payments								
Payments for Claims (to be reimbursed by CPDC)	660012 (DR)	0706	0948	491	OR 660012	0706	0948	542
Campus Deductible	607033	0706	0576/6042/Etc	Various	/	/	/	/
3 Claim Reimbursements								
Reimbursement for Claim Payments (CPO)	660012 (CR)	0706	0948	491	660012	0706	0948	542
Construction Claims (Self Insurance for State Appropriated "Streamlined Funded" projects)								
Purpose: Insurance after construction is completed to cover settlements with contractors								
1. Premiums								
Higher Education Bonds (PFA)	607033	0706	GO Bond fund	Various	580096	5000	0948	542
2 Payments								
Payments for Claims (to be reimbursed by CPDC)	660012 (DR)	0706	0948	491	OR 660012	0706	0948	542
Campus Deductible	607033	0706	GO Bond fund	Various	/	/	/	/
3 Claim Reimbursements								
Reimbursement for Claim Payments (CPO)	660012 (CR)	0706	0948	491	660012 (DR)	0706	0948	542
Administrative Fees								
Purpose: Construction Management Fee on Capital Projects for CPDC and CO Financial Services Cost Recovery.								
1 Other Capital Projects (Invoice)								
CPDC Admin fees on Capital Projects (Campus)	607033	0701	0576	Various	580194/580196	5000	0948	542
CPDC Admin fees on Capital Projects (Aux)	/	/	/	/	580195	5000	0948	542
Accounting Admin fees on Capital Projects (Campus)	607033	0701	0576	Various	580194/580196	5000	0948	542
Accounting Admin fees on Capital Projects (Aux)	/	/	/	/	580195	5000	0948	542
2 Higher Education Bonds (PFA)								
CPDC Admin fees on Capital Projects	607033	0701	6042/6048/Etc	Various	580196	0706	0948	542
Accounting Admin fees on Capital Projects	607033	0701	6042/6048/Etc	Various	580196	0602	0948	542
State Fire Marshal								
Purpose: State Fire Marshal Inspections on Non-Capital Projects								
1 Payment								
CO makes payment to the state	/	/	/	/	617001	0706	0948	542
2 CO Reimbursements								
CPO to campus for Auxiliary Org or Enterprise Op activity	617001	0702	0948	Various	617001 (CR)	0706	0948	542
Note: Capital Project under construction are assessed via CPDC admin fee (above)								
LUPER Service Fee								
Purpose: Land Use Planning & Environmental Review on Non-Capital Projects								
CO Cost Recovery								
CO Invoice to Campus for Service Fee (Campus)	613001	0701	0948	Various	580194	0701	0948	542
CO Invoice to Campus for Service Fee (Aux)	/	/	/	/	580195	0701	0948	542