



Financial Information Record Management System

Data Element Dictionary

California State University

Office of The Chancellor

Accounting Department

Standards and Financial Reporting

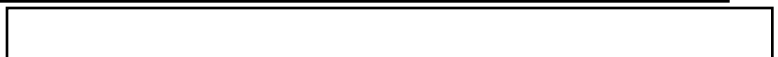
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FIRMS Corporate Data Table

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Activity Period

- | | | |
|---|-----------------|-----------------|
| o | Element Name: | Activity_Period |
| o | Element Length: | 6 |
| o | Element Type: | Char |
| o | Format: | YYYYMM |

Definition:

The Activity Period is the period in which the accounting was performed.

Valid Values:

Activity Year + Activity Month

Example: 199501 represents financial activities for January 1995



Record Type

o	Element Name:	Record_Type
o	Element Length:	2
o	Element Type:	Char
o	Format:	XX

Definition:

The Record Type is used in FIRMS to account for detail Budget, YTD Actuals, and YTD Encumbrances.

Valid Values:

- 01 **Preliminary Budget** - contains campus allocations prepared and distributed by the System Office from recommendations included in the Governor's Budget; usually April of each year.
- 02 **Final Budget** - contains final campus budget allocations prepared and reported by campuses for the fiscal year, usually in August of each year.
- 03 **Revised Budget** - contains summary of all appropriations for the current year; prepared by System Offices for use in the development of the following year governor's budget.
- 04 **Proposed Budget** - contains summary of the trustee's budget for the following budget year; prepared in October of each year.
- 05 **Current Budget** - contains the current campus budget allocation by object detail; reported by campuses monthly.
- 10 **YTD Actuals** - contains current actual account balances for assets, liabilities, fund equity, revenues, and expenditures through the current reporting period; reported by campuses monthly.
- 15 **YTD Encumbrances** - current encumbrance balances reported for the current reporting period.

Record Type 01-05: Budgeted Expenditures are reported by Object_Code and FTE_Position.

Record Type 10: Year-to-Date Actual dollar amounts for Assets, Liabilities, Fund Equity and Reserves, Revenues and Expenditures are reported by Object_Code.

Record Type 15: Year-to-Date Encumbrances are reported by Object_Code.

Comment: FRS currently calculates actual expenditures as follows:
YTD_Actual = Current Month Actual + YTD Actual + YTD Project



Agency Code

o	Element Name:	Agency_Code
o	Element Length:	4
o	Element Type:	Char
o	Format:	XXXX

Definition:

The State Agency Code, defined by the Department of Finance, is used for the reporting and reconciliation of financial data to both the State Controller's Office and the Department of Finance.

Valid Values:

- 6620 CSU Headquarters
- 6650 California State University, Bakersfield
- 6660 California State University, San Bernardino
- 6670 California State University, Stanislaus
- 6680 California State University, Chico
- 6690 California State University, Dominguez Hills
- 6700 California State University, Fresno
- 6710 California State University, Fullerton
- 6720 California State University, Hayward
- 6730 Humboldt State University
- 6740 California State University, Long Beach
- 6750 California State University, Los Angeles
- 6752 California Maritime Academy
- 6756 California State University, Monterey Bay
- 6760 California State University, Northridge
- 6770 California State Polytechnic University, Pomona
- 6780 California State University, Sacramento
- 6790 San Diego State University
- 6800 San Francisco State University
- 6810 San Jose State University
- 6820 California Polytechnic State University, San Luis Obispo
- 6830 California State University, Sonoma
- 6840 California State University, San Marcos



Sub-Agency Code

o	Element Name:	Sub_Agency_Code
o	Element Length:	3
o	Element Type:	Char
o	Format:	XXX

Definition:

The Sub-Agency Code, assigned by the CSU Chancellor's Office, is a unique identification for sub-agency groupings. Examples of sub-agencies would be the auxiliary activities such as food service, student stores, and off campus centers.

Valid Values:

3 digits

Unique values have been assigned to the recognized sub-agencies of the campuses..



Sub-Agency Code (Continued)

Valid Values:

000	Main Campus
001	Associated Students, Inc. California State University, Hayward
002	California State University Hayward, Foundation, Inc.
003	University Union of California State University, Hayward
004	Associated Students, Inc. California State Polytechnic University, Pomona
005	Cal Poly Pomona Foundation, Inc.
006	University Union California State Polytechnic University, Pomona
007	Associated Students, Inc. California Polytechnic State University
008	Cal Poly Children's Center
009	California Polytechnic State University Foundation
010	University Union California Polytechnic State University
011	Associated Students, California State University, Chico
012	The University Foundation California State University, Chico
013	The Agricultural Foundation of California State University, Fresno
014	Associated Students California State University, Fresno
015	The California State University, Fresno Athletic Corporation
016	California State University, Fresno Association, Inc.
017	California State University, Fresno Foundation
018	Humboldt State University Center Board of Directors
019	Associated Students of Humboldt State University
020	Humboldt State University Foundation
021	Lumberjack Enterprises
022	Associated Students California State University, Bakersfield
023	Cal State Bakersfield Foundation
024	California State University, Bakersfield Student Union
025	Associated Students California State University, Long Beach
026	Forty-Niner Shops, Inc.
027	California State University , Long Beach Foundation
028	University Student Union, California State University, Long Beach
029	Associated Students, Inc. California State University, Los Angeles
030	The CSLA Foundation
031	Cal State L.A. University Auxiliary Services, Inc.
032	The University-Student Union, Inc.
033	Associated Students California State University, Fullerton, Inc.
034	California State University, Fullerton Foundation
035	University Center, Associated Students California State University, Fullerton, Inc.
036	Associated Students, California State University, Dominguez Hills
037	California State University, Dominguez Hills Foundation



Sub-Agency Code (Continued)

Valid Values:

- 038 The Donald P. and Katherine B. Loker University Student Union
- 039 Associated Students, Inc. California State University, Sacramento
- 040 California State University, Sacramento Foundation
- 041 KXPR/KXJZ, Inc. Sacramento, California
- 042 California State University, Sacramento Trust Foundation, Inc.
- 043 University Union Operation of California State University, Sacramento
- 044 Associated Students, Inc. of the California State University, San Bernardino
- 045 The Foundation for the California State University, San Bernardino
- 046 Student Union of the California State University, San Bernardino
- 047 Associated Students of San Diego State University General Activities
- 048 Aztec Center - Student Union
- 049 Aztec Shops, Ltd.
- 050 San Diego State University Foundation
- 051 California State University, San Marcos Foundation
- 052 The University Corporation
- 053 University Student Union, Inc. of California State University Northridge
- 054 California State University, Northridge, Trust Fund
- 055 Associated Students, Inc. of San Francisco State University
- 056 San Francisco State University Foundation, Inc.
- 057 Franciscan Shops, Incorporated
- 058 Student Union Association of San Francisco State University
- 059 Associated Students, Inc. San Jose State University
- 060 San Jose State University Foundation
- 061 Spartan Shops, Inc.
- 062 The Student Union of San Jose State University
- 063 Associated Students of Sonoma State University
- 064 Sonoma State University Academic Foundation, Inc.
- 065 Sonoma State Enterprises, Inc.
- 066 Sonoma Student Union Corporation
- 067 Associated Students Incorporated of California State University, Stanislaus
- 068 California State University, Stanislaus Foundation
- 069 University Union of California State University, Stanislaus
- 070 California State University Institute
- 071 Associated Students, California State University San Marcus
- 072 California State University Foundation
- 073 Associated Students California State University, Northridge, Inc.
- 074 California Maritime Academy Foundation
- 075 Foundation of California State University, Monterey Bay



Organization Code

o	Element Name:	Organization
o	Element Length:	6
o	Element Type:	Char
o	Format:	XXXXXX

Definition:

Organization Codes will be developed to identify revenue/expenditure reporting at the organizational level. A joint CO/campus committee will be formed during 96-97 to develop the definitions and standards to be used for systemwide reporting. The values shown below may be used for 1996-97.

Valid Values:

100000	Chancellor
101000	Executive Vice Chancellor
102000	Academic Affairs
103000	Business and Finance
104000	Human Resources and Operations
105000	University Advancement
106000	Information Resources and Technology
107000	Chancellor's Officewide
108000	International Programs
109000	Off Campus Centers
109100	California Studies
110000	Special Programs
110001	Faculty Affirmative Action
110002	Disabled Students
110003	Transfer Centers
110004	Project Assist
110005	Academic Program Improvement
110006	Graduate Equity Fellowship
110007	English Placement Test
110008	Financial Aid Billing System
110009	Summer Bridge
110010	California Articulation Number
110011	Research Scholarship Program
110012	Minority Engineering Program
110013	Affordable Student Housing
110014	California Academic Partnership Program
200000	University Auditors
300000	Academic Senate
500000	Foundation
600000	CSU Institute
000000	Others to be Determined



State Legal Entity

- | | | |
|---|-----------------|--------------------|
| o | Element Name: | State_Legal_Entity |
| o | Element Length: | 4 |
| o | Element Type: | Char |
| o | Format: | XXXX |

Definition:

The legal entity code assigned by the State for the California State Universities.

Valid Values:

6610 California State University



Appropriation Reference

- | | | |
|---|------------------------|------------|
| o | Element Name: | Approp_Ref |
| o | Element Length: | 3 |
| o | Element Type: | Char |
| o | Format: | XXX |

Definition:

Every appropriation is assigned a three digit reference number. The purpose of reference numbers is to provide a unique code for each appropriation made to one organization from the same fund.

Example: If an organization receives more than one appropriation from the same fund, each appropriation would have a different reference number.

Example: If an organization receives appropriations from different funds, the reference number may be repeated if appropriations are for the same character (see type of appropriation below).

In addition, different reference numbers are used when appropriations are made to suborganizations within an organization.

To the extent possible, the same reference number will be assigned to appropriations which are made year after year. For example, if a department's Budget Act support appropriation is coded with reference number 001 for Fiscal Year 1981-82, the same reference number 001 will be used for each subsequent year's support appropriation. This application of the same reference number to appropriations made for the same purpose in different years makes easier the comparison/tracking of similar appropriations.



Appropriation Reference (Continued)

Valid Values:

<u>Reference Number</u>	<u>Type of Appropriation</u>
001 - 100	Budget Act Item -- Support
101 - 300	Budget Act Item -- Local Assistance
301 - 400	Budget Act Item -- Capital Outlay
401 - 489	Budget Act Item -- Unassigned
490 - 494	Budget Act Item -- Reappropriation provisions
495 - 500	Budget Act Item -- Reversion provisions
501 - 600	Non-Budget Act Item -- Support <u>a/</u>
601 - 800	Non-Budget Act Item -- Local Assistance <u>a/</u>
801 - 899	Non-Budget Act Item -- Capital Outlay <u>a/</u>
901	Unclaimed Trust Account
902 - 949	Non-Budget Act Item -- Unassigned <u>a/</u>
950	Vacation Trust
951 - 959	Non-Budget Act Item -- Unassigned <u>a/</u>
960	Tax Sheltered Annuity
961 - 979	Non-Budget Act Item -- Unassigned <u>a/</u>
980	Unappropriated Revenue (Internal departmental use only. Not used to submit Revenue to SCO)
981	Federal Trust Fund Transfers to Applicable Appropriation (to be used by CALSTARS Agencies only)

a/ Appropriations contained in Budget Act Control Sections or Budget Act language.



CSU Fund

- | | | |
|---|-----------------|----------|
| o | Element Name: | CSU_Fund |
| o | Element Length: | 3 |
| o | Element Type: | Char |
| o | Format: | XXX |

Definition:

The CSU Fund Code is used to identify funds local to CSU operation.



CSU Fund (Continued)

Valid Values:

000	GENERAL FUND YEARLY APPROPRIATION	282	HEALTH FACILITIES FEE
001	GENERAL SUPPORT	283	FFR-CONSTRUCTION
002	INTERNATIONAL PROGRAMS	284	FFR-MAINTENANCE & EQUIPMENT
003	ACADEMIC SENATE	301	UNIV PARKING REVENUE FUND, ST
004	INFORMATION RESOURCES TECHNOLOGY	302	PARKING FEES
005	TRUSTEE'S AUDIT	303	PARKING CONSTRUCTION
006	LIBRARY DEVELOPMENT	304	PARKING MAINTENANCE & EQUIPMENT
007	SYSTEMWIDE COSTS	310	PUBLIC BUILDINGS CONSTRUCTION FUND
008	PRODUCTIVITY IMPROVEMENT FUND	315	1992 HIGHER EDUC CAPITAL OUTLAY BOND FUND
009	GENERAL FUND REIMBURSEMENTS	316	1994 HIGHER ED CAPITAL OUTLAY BOND FUND
010	CONTINGENCY FUND	331	CONSTRUCTION PROGRAM FUND, ST
012	ACADEMIC PROGRAMS FUND	335	HIGHER EDUC CAPITAL OUTLAY BOND FUND
013	ACADEMIC TECHNOLOGY FUND	338	1988 HIGHER EDUC CAPITAL OUTLAY BOND FUND
014	HEALTH SERVICES FUND	339	1990 HIGHER EDUC CAPITAL OUTLAY BOND FUND
015	HUMAN RESOURCES PROGRAMS	341	CAL STATE UNIVERSITY LOTTERY EDUC FUND
016	PRIORITY FUND	351	TRUST FUND, FEDERAL
020	GENERAL FUND-NON APPROPRIATED	371	SPECIAL DEPOSIT FUND
041	SPECIAL ACCOUNT FOR CAPITAL OUTLAY	391	SPECIAL PROJECTS
075	1987 HIGHER EDUC EARTHQUAKE ACCT, DIS	393	DEPENDENT CARE
081	HIGH TECHNOLOGY EDUC REVENUE BOND FUND	401	SUPPLEMENTAL EDUC OPPORTUNITY GRANTS
085	HIGHER EDUC FEES AND INCOME, CSU	403	PERKINS LOANS
181	CERF-EXTENDED EDUCATION	406	NURSING STUDENT LOANS-GRADUATE
183	CERF-CONSTRUCTION	407	NURSING STUDENT LOANS-UNDERGRADUATE
184	CONTINUING EDUCATION MAINTENANCE & EQPMT	408	PELL GRANT PROGRAM
200	AFFORDABLE STUDENT HOUSING-REVOLV FUND	409	COLLEGE WORK STUDY PROGRAM
201	BMER-HOUSING	410	WILLIAM D. FORD DIRECT LOAN PROGRAM
202	BMER-PARKING	421	STATE EDUCATIONAL OPPORTUNITY GRANT PROGRAM
203	BMER-AUXILIARY FACILITIES	422	STATE UNIVERSITY GRANT PROGRAM
204	BMER-CAMPUS UNIONS	423	CSU FORGIVABLE/DOCTORAL LOAN PROGRAM
205	BMER-HEADQUARTERS BUILDING AUTHORITY	424	CALIFORNIA GRANT PROGRAMS
221	DCF-HOUSING	431	MISCELLANEOUS FINANCIAL AID
222	DCF-PARKING	432	CAMPUS SCHOLARSHIP AND GRANTS TRUST
223	DCF-AUXILIARY FACILITIES	433	CAMPUS STUDENT LOANS TRUST
224	DCF-CAMPUS UNIONS	434	CAMPUS STUDENT LONG TERM LOAN
225	DCF-OUTSIDE SOURCES	461	ASSOCIATED STUDENT BODY TRUST
241	DIRF-HOUSING	462	CAMPUS UNION OPERATING REVENUE TRUST
242	DIRF-PARKING	463	INSTRUCTIONALLY RELATED ACTIVITIES TRUST
243	DIRF-AUXILIARY FACILITIES	464	INTERNATIONAL PROGRAM TRUST
244	DIRF-CAMPUS UNIONS	465	CONTRACTS AND GRANTS TRUST
245	DIRF-HEADQUARTERS BUILDING AUTHORITY	466	ENDOWMENTS TRUST
261	DRF-HOUSING	467	STUDENTS FEES TRUST
262	DRF-PARKING	496	OTHER TRUST
263	DRF-AUXILIARY FACILITIES	500	GENERAL LONG TERM DEBT
264	DRF-HEADQUARTERS BUILDING AUTHORITY	501	CALSTARS GEN FIX ASSETS ACCT GROUP REP
265	DRF-CAMPUS UNION NET REVENUE ACCOUNT	521	OFFICE REVOLVING FUND-CALSTARS
266	DRF-FRESNO UNION BOOKSTORE	900	CSU AUXILIARY ORGANIZATION FUND
281	CSU FACILITY REVENUE FUND		



Year of Appropriation

- | | | |
|---|-----------------|----------------|
| o | Element Name: | Year_of_Approp |
| o | Element Length: | 4 |
| o | Element Type: | Char |
| o | Format: | YYYY |

Definition:

The year of enactment for the appropriation. This data element is used to classify appropriations by the calendar year that the appropriations were enacted.

If availability continues in fiscal years subsequent to the initial fiscal year of availability, the appropriation method for the appropriation becomes carry-over or re-appropriation. The year of appropriation coding, however, will not change.

Valid Values:

Calendar year for which appropriation was originally enacted.



Year of Budget

- | | | |
|---|-----------------|----------------|
| o | Element Name: | Year_of_Budget |
| o | Element Length: | 4 |
| o | Element Type: | Char |
| o | Format: | YYYY |

Definition:

The year of budget for the appropriation. This data element is used to classify appropriations by fiscal year.

Valid Values:

Fiscal Year



Project Number

o	Element Name:	Project_No
o	Element Length:	5
o	Element Type:	Char
o	Format:	XXXXX

Definition:

To provide unique identification for a project from inception to completion. Project indicates an activity or project that may cross organizations, funds, or objects.

Valid Values:

Unique values are assigned by the CSU Chancellor’s Office representing project numbers assigned to state-funded and local capital outlay projects.

- 00007 San Diego-Imperial Valley Campus Imprv
- 00017 Chancellor’s Office-Seismic Safety Action Plan
- 00023 Chancellor’s Office-Seismic Bracing Lib Stacks
- 00028 Chico-Correct Fire Code Violations
- 00032 Chico-Trinity Hall Elevators
- 00035 San Diego-10.5 ECM Adams Humanities
- 00036 Fresno-Domestic Water Supply
- 00038 San Diego-Remove/Upgrade Elect Infrastr
- 00039 Long Beach-10.5 ECM School of Business
- 00040 Northridge-10 ECM Oviatt Lib/Sierra Hall
- 00041 Long Beach-10 ECM Industrial Tech
- 00042 Los Angeles-10 TA Health Ctr/Engin & Tech
- 00054 Hayward-Union Facility (033)
- 00055 San Francisco-Correct Life Safety Defic
- 00057 San Jose-Walquist Library Renovation
- 00058 Los Angeles-11 ECM North Library Phill
- 00059 Northridge-ECM Bookstore/Student Health
- 00060 San Diego-ECM Ban/Music/Soc Sci
- 00071 San Diego-12 ECM Love Library
- 00072 San Jose-12 ECM Duncan Hall
- 00075 San Jose-So Garage Structure
- 00085 San Francisco-Lot 7



Project Number (Continued)

00115	Bakersfield-Walter W. Stiern Library
00116	Fullerton-Clasrm/Fac Off Building (052)
00117	Fresno-Education Building
00120	Northridge-Parking Structure II
00122	San Jose-Structure (066)
00123	Pomona-Utilities I
00129	San Bernardino-Library Addition/Site Deve
00131	San Francisco-Humanities Building
00132	San Jose-Demolish Spartan City
00140	Fullerton-Parking Access Study 140
00148	Hayward-Parking Meters
00185	San Diego-Classroom/Fac Off Building
00188	Northridge-10.5 ECM Engineering/Admin
00190	Fresno-Football Stadium
00194	San Jose-1989 Earthquake Repair
00223	San Jose-Land Acquisition
00237	San Luis Obispo-Performing Arts Center
00238	Bakersfield-Music Building Addition
00239	Fresno-Central Plan
00241	Fullerton-Physical Education Addition
00242	Fullerton-Library Building Addition
00243	Fullerton-Central Plan Phase V
00247	Fullerton-Science Building Addition
00248	Hayward-Art and Ed Renovation
00249	Long Beach-Applied Arts & Sciences Renovation
00255	Long Beach-Electrical Infrastructure
00256	Long Beach-Physical Education Building Addition
00257	Northridge-Physical Education Addition
00258	Northridge-Science Building Renovation
00259	Northridge-Engineering Addition Asbestos
00260	Northridge-Elec Infrastructure
00261	Pomona-Science Building Addition I
00263	San Bernardino-Visual Arts Building
00264	San Bernardino-Hlth/PE/Classroom/Fac Off Building
00265	San Diego-Engineering Building Renovation I
00266	San Diego-Library Addition
00267	San Francisco-Burk Education Building
00268	San Francisco-Faculty Office/Lab Building
00270	San Luis Obispo-Dairy Science II
00271	San Luis Obispo-Poultry Science Unit
00274	Chancellor's Office-Pre Plan 90/91 & 91/92
00275	Chancellor's Office-Arch Services
00276	Fresno-12 ECM Eng/Joyal Admin/W Lib
00278	Chancellor's Office-90/91 Feas Study CH467/90
00279	Chancellor's Office-Utilities Infrastructure
00336	San Diego-Unknown



Project Number (Continued)

00440	Long Beach-Peterson Hall Remodel & Add
00509	San Jose-San Carlos Street Acquisition
00650	San Jose-Recreation Adn Events Center
00655	Chancellor's Office-Public Works
00714	Chico-Ayers Hall-Renovation
00719	Fullerton-Engineering Building
00721	Pomona-Library Addition
00736	Los Angeles-Fine Arts Remodel
00737	Northridge-Science Addition/Remodel
00741	Long Beach-Chemistry Labs-Renovation
00824	Humboldt-Student/Business Serv Building
00827	San Jose-Old Sci Building-Renovation
00828	Contra Costa-Infrastructure & Site Development
00836	Los Angeles-Arts Complex
00840	San Francisco-Hi Rise Apartments
00860	San Luis Obispo-Dairy Science Building I
00868	Chico-Plumas Hall
00877	Sacramento-Classroom Building No. 43
00879	San Diego-Chem/Geology Building-Renovation
00880	San Diego-Classroom/Std Serv Building II
00882	San Jose-Dwight Bentel Hall
00883	San Jose-Chiller Plant Expansion
00884	San Luis Obispo-Student Serv Building Remodel
00897	Los Angeles-8 ECM Salazar Hall Phill
00906	San Francisco-9 ECM Admin/Humanities/Libr
00929	Fullerton-Univ Center Expansion
00943	Northridge-N. Campus Housing Phase II
00947	Chancellor's Office-Self Luminous Exit Signs
00948	Northridge-Lot C Parking Structure
00950	Northridge-Satellite Student Union
00961	Northridge-Parking 88/89
00969	Long Beach-Dance Faculty & Auditorium
00972	Fresno-Music Building Remodel & Addition
00977	Northridge-South Library Conversions
00979	Northridge-Bus Admin/Econ & Education
00985	Dominguez Hills-ERC Remodel
00987	Long Beach-Library Addition
00988	Long Beach-Engineering Building Renovation
00989	San Marcos-Infrastructure/Site Dev I
00990	San Marcos-Academic Building
00991	San Marcos-Construction Physical Plan
00997	Pomona-Laboratory Facility



Project Number (Continued)

L0001	CSU Lottery Educ-Instr Reg Cal State Summer Arts
L0002	CSU Lottery Educ-Instr Reg CO Discretionary Funds
L0003	CSU Lottery Educ-Instr Reg CSU Scholar Prgm Future
L0004	CSU Lottery Educ-Instr Reg Discretionary Funds
L0005	CSU Lottery Educ-Instr Reg Ed Forgvble/Doctorl Loan Incent
L0006	CSU Lottery Educ-Instr Reg Educ Access Academic Development
L0007	CSU Lottery Educ-Instr Reg Educ Eqty Comm College Students
L0008	CSU Lottery Educ-Instr Reg Educ Eqty High School
L0009	CSU Lottery Educ-Instr Reg Educ Equity Black Students
L0010	CSU Lottery Educ-Instr Reg Educ Equity Outreach & Retention
L0011	CSU Lottery Educ-Instr Reg Educ Equity Retention Incentive
L0012	CSU Lottery Educ-Instr Reg Educ Equity Student Mentoring
L0013	CSU Lottery Educ-Instr Reg Endowment Interest
L0014	CSU Lottery Educ-Inst Fin Implement Costs Systemwd Support
L0015	CSU Lottery Educ-Instr Reg Reserve Accounts
L0016	CSU Lottery Educ-Instr Reg Teacher Diversity
L0017	CSU Lottery Educ-Instr Reg the California Pre Doctoral Prog
L0018	CSU Lottery Educ-Academic Libraries Discretionary Funds
L0019	CSU Lottery Educ-Academic Libraries Reserve Interest
L0020	CSU Lottery Educ-Academic Audio Visual Discretionary Funds
L0021	CSU Lottery Educ-Academic Computing Discretionary Funds
L0022	CSU Lottery Educ-Inst Fin Implement Costs Program Support



Program Code

o	Element Name:	Program_Code
o	Element Length:	4
o	Element Type:	Char
o	Format:	XXXX

Definition:

Typically in a higher education environment, the annual expenditure budget allocation is based on allocating expenditures by functional programs such as instruction, research, etc., and by individual revenue and expense objects. These by function budgets are normally broken down by object line-items such as salaries, travel, supplies, equipment, and etc. Each institution has its own rationales and requirements for the specific budget document it prepares and disseminates.

Functional program and object classification is used for the following reasons:

- To maintain and develop adequate indicators of the expenditure structure and trends.
- To formulate, monitor and update an inventory of most “critical” or most urgent cost or expenditure centers.
- To perform on-going analysis and reporting of individual expenditures emphasizing optimal use of resources.
- To integrate the annual budget with institutions evolving long-range financial and program plans.



Program Code (Continued)

Valid Values:

The following functional classifications are used by educational institutions:

- o Educational and General
 - | Expenditures
 - Instruction
 - Research
 - Public Service
 - Academic Support
 - Student Services
 - Institutional Support
 - Operations and Maintenance of Plant
 - Scholarship & Fellowship
 - | Mandatory Transfers
 - | Non-Mandatory Transfers
 - | Provision for Allocations
- o Auxiliary Enterprises
 - | Expenditures
 - | Mandatory Transfers
 - | Non-Mandatory Transfers
- o Independent Operations
 - | Expenditures
 - | Mandatory Transfers
 - | Non-Mandatory Transfers



Program Code (Continued)

Valid Values:

Expenditures

Educational and General

Instruction

- 0101 General Academic Instruction
- 0102 Vocational/Technical Instruction
- 0103 Special Session Instruction
- 0104 Community Education
- 0105 Preparatory/Remedial Instruction

Research

- 0201 Institutes and Research Centers
- 0202 Individual and Project Research

Public Services

- 0301 Community Service
- 0302 Cooperative Extension Service
- 0303 Public Broadcasting Services

Academic Support

- 0401 Libraries
- 0402 Museums and Galleries
- 0403 Educational Media Services
- 0404 Academic Computing Support
- 0405 Ancillary Support
- 0406 Academic Administration
- 0407 Academic Personnel Development
- 0408 Course and Curriculum Development

Student Services

- 0501 Student Services Administration
- 0502 Social and Cultural Development
- 0503 Counseling and Career Guidance
- 0504 Financial Aid Administration
- 0505 Student Admissions/Records
- 0507 Student Health Services

Institutional Support

- 0601 Executive Management
- 0602 Fiscal Operations
- 0603 General Administration & Logistical Svcs
- 0604 Administrative Computing Support
- 0605 Public Relations/Development

Operation and Maintenance of Plant

- 0701 Physical Plant Administration
- 0702 Building Maintenance
- 0703 Custodial Services
- 0704 Utilities
- 0705 Landscape and Grounds Maintenance
- 0706 Major Repairs and Renovations

Scholarship & Fellowship

- 0801 Scholarships
- 0802 Fellowships

Mandatory Transfers

- 0901 Provision for Debt Service on Educ Plant
- 0902 Loan Fund Matching Grant
- 0903 Other Mandatory Transfers

- 1001 Educational & General Non-Mandatory Transfers

Auxiliary Enterprises

- 2001 Auxiliary Enterprise-Student
- 2002 Auxiliary Enterprise-Faculty/Staff
- 2003 Intercollegiate Athletics
- 2004 Mandatory Transfers/Aux Enterprises
- 2005 Non-Mandatory Transfers/Aux Enterprises

Independent Operations

- 3001 Independent Operations Institutional
- 3002 Independent Operations/FFRDCs
- 3003 Mandatory Transfers/IO
- 3004 Non-Mandatory Transfers/IO

Revenues

- 5001 Tuition and Fees
- 5005 Federal Appropriations
- 5010 State Appropriations
- 5015 Local Appropriations
- 5020 Federal Grants & Contracts
- 5025 State Grants & Contracts
- 5030 Local Grants & Contracts
- 5035 Private Gifts, Grants & Contracts
- 5040 Endowment Income
- 5045 Sales & Services of Educational Activities
- 5050 Sales & Services of Auxiliary Enterprises
- 5055 Other Sources
- 5060 Independent Operations
- 5065 Transfers From Other Funds

Non-Expenditure/Revenue Items

- 9001 Provision for Allocations
- 9002 Balance Sheet Items



Object Code

o	Element Name:	Object_Code
o	Element Length:	6
o	Element Type:	Char
o	Format:	XXXXXX

Definition:

The Object Code identifies specific account classifications for Assets, Liabilities, Fund Equity & Reserves, Budgetary, Revenues, and Expenditures. Object Codes (line-items) are used to budget, account, and report year-to-date actuals, encumbrances and annual budget amounts.

Object Codes will have no imbeded meaning but can be classified in a number of ways by the use of attributes.



Object Codes (Continued)

Valid Values:

ASSETS

Cash in State Treasury and Agency Accounts

- 101001 General Cash
- 101002 Agency Trust Fund Cash
- 101003 Revolving Fund Cash
- 101004 Cash in State Treasury
- 101005 Cash in Transit to State Treasury
- 101006 Cash in Agency Accounts-Banks/S&L
- 101007 Cash in Agency Accounts with U.S. Treasury
- 101008 Cash with Fiscal Agents
- 101009 Cash on Hand
- 101090 Cash - Auxiliary Organization

Temporary Investments

- 102001 Deposits in Surplus Money Investment Fund
- 102002 Repurchase Agreements
- 102003 Investment in Time Deposits
- 102004 Investment in Subscription Deposits
- 102090 Temporary Investments - Auxiliary Organization

Accounts Receivable

- 103001 Accounts Receivable-Abatements
- 103002 Accounts Receivable-Reimbursements
- 103003 Accounts Receivable-Revenue
- 103004 Accounts Receivable-Operating Revenue
- 103005 Accounts Receivable-Dishonored Checks
- 103006 Accounts Receivable-Cash Shortages
- 103007 Accounts Receivable-Other
- 103008 Accrued Interest Receivable
- 103009 Accounts Receivable-Loans
- 103010 Accounts Receivable-Audit Exceptions
- 103011 Postponed Property Tax-Principal
- 103012 Postponed Property Tax-Interest
- 103013 Retirement Contributions Receivable
- 103014 Contingent Receivables
- 103090 Accounts Receivable - Auxiliary Organization

Allowance for Uncollectible Accounts

- 104001 Allowance Uncollectible Accounts-A/R Abatements
- 104002 Allowance Uncollectible Accounts-A/R Reimbursements
- 104003 Allowance Uncollectible Accounts-A/R Revenue
- 104004 Allowance Uncollectible Accounts-A/R Operating Revenue
- 104005 Allowance Uncollectible Accounts-A/R Dishonored Checks
- 104006 Allowance Uncollectible Accounts-A/R Cash Shortage
- 104007 Allowance Uncollectible Accounts-A/R Other
- 104008 Allowance Uncollectible Accounts-A/R Accrued Interest Receivable



Object Codes (Continued)

104009	Allowance Uncollectible Accounts-A/R Loans
104010	Allowance Uncollectible Accounts-A/R Audit Exceptions
104011	Allowance Uncollectible Accounts-A/R Postponed Property Tax
104012	Allowance Uncollectible Accounts-Retirement Contributions
104013	Allowance Uncollectible Accounts-Contingent Receivables
104090	Allowance for Uncollectible Accounts- Aux. Organization
Due from Other Funds or Appropriations	
105001	Due from General Fund
105002	Due from Special Account for Capital Outlay
105003	Due from Energy and Resources Fund
105004	Due from 1987 Higher Education Earthquake Account
105005	Due from Higher Education Fees and Income
105006	Due from Affordable Student Housing
105007	Due from High Education Technology Education Revenue Fund
105008	Due from Continuing Education Revenue Fund
105009	Due from Dormitory Building Maintenance Equipment Reserve Fund
105010	Due from Dormitory Construction Fund
105011	Due from Dormitory Interest and Redemption Fund
105012	Due from Dormitory Revenue Fund
105013	Due from Facilities Revenue Fund
105014	Due from Parking Revenue Fund
105015	Due from Public Building Construction Fund
105016	Due from '92' Higher Education Capital Outlay Bond Fund
105017	Due from Construction Program Fund
105018	Due from Higher Education Capital Outlay Bond Fund
105019	Due from '88' Higher Education Capital Outlay Bond Fund
105020	Due from '90' Higher Education Capital Outlay Bond Fund
105021	Due from CSU Lottery Education Fund
105022	Due from Federal Trust Fund
105023	Due from Special Deposit Fund
105024	Due from Special Projects Fund
105025	Due from Trust Fund
105026	Due from Office Revolving Fund
105027	Due from Other Appropriations, Accounts, Sub-Funds
105028	Due from CSU Campuses
105029	Due from CSU Headquarters
105030	Due from Surplus Money Investment Fund
105031	Due from State Lottery Education Fund
105032	Due from Federal Government
105033	Due from Other Governmental Entities
105090	Due from Other Funds or Appropriations - Aux. Org
Provision for Deferred Receivables (Credit Balance)	
106001	Provision Deferred Receivables-A/R Abatements
106002	Provision Deferred Receivables-A/R Reimbursements



Object Codes (Continued)

106003	Provision Deferred Receivables-A/R Revenue
106004	Provision Deferred Receivables-A/R Operating Revenue
106005	Provision Deferred Receivables-A/R Dishonored Checks
106006	Provision Deferred Receivables-A/R Cash Shortages
106007	Provision Deferred Receivables-A/R Other
106008	Provision Deferred Receivables-Accrued Interest Receivable
106009	Provision Deferred Receivables-A/R Loans
106010	Provision Deferred Receivables-A/R Audit Exceptions
106011	Provision Deferred Receivables-Postponed Property Tax
106012	Provision Deferred Receivables-Retirement Contributions
106013	Provision Deferred Receivables-Contingent Receivables
106014	Provision Deferred Receivables-Due from Other Funds
106090	Provision for Deferred Receivables - Aux. Organizations
Prepaid Expenses	
107001	Travel Advances
107002	Salary Advances
107003	Expenses Advances
107004	Prepay Services Revolving Fund-Printing
107005	Prepay Services Revolving Fund-Services
107006	Prepay to Other Funds/Appropriations
107007	Prepay to Other Governmental Entities
107008	Prepay to Other Non-Governmental Entities
107090	Prepaid Expenses - Aux. Organizations
Investments	
108001	Investments in Securities at Cost
108002	Investments in Securities at Face Value
108003	Premium in Securities
108004	Discount on Securities (Credit Balance)
108005	Investment in Public Works Board Building Certificates
108006	Investment in Common Stock
108007	Investment in Preferred Stock
108008	Investment in Mortgage Installment Loans
108009	Mortgage Loans in Default
108010	Premium on Mortgage Loans
108011	Discount on Mortgage Loans (Credit Balance)
108012	Investment in Interfund Building and Construction Loans
108013	Investment in Real Estate
108014	Investment in Annuities
108015	Investment in Investment Agreements
108016	Investment in Financial Features
108017	Investment in Debt Securities
108090	Investments-Others
108091	Investments - Aux. Organizations
Long-Term Loans and Advances Receivable	
109001	Student Loans Receivable
109002	Construction Loans
109003	Construction Loans in Default
109004	Loans Receivable-Other



Object Codes (Continued)

109005	Advances to Other Funds
109006	Interfund Construction Loans Receivable
109007	Loans to Other Governmental Entities
109090	Long-Term Loans and Advances Receivable - Aux. Org.
Fixed Assets	
110001	Land
110002	Buildings
110003	Accumulated Depreciation-Buildings (Credit Balance)
110004	Improvements Other than Buildings
110005	Accumulated Depreciation-Improvements Other than Buildings (Credit Balance)
110006	Equipment
110007	Accumulated Depreciation-Equipment (Credit Balance)
110008	Construction Work-in-Progress
110090	Fixed Assets - Auxiliary Organizations
Inventory	
111001	Raw Material - Aux. Organizations
111002	Work-In Progress - Aux. Organizations
111003	Finished Goods - Aux. Organizations
111004	Other Inventory - Aux. Organizations
Due from Other Government	
112001	Due from Federal Government
112002	Due from Other Governmental Entities
112090	Due from Other Governmental Entities - Aux. Org.
(Authorized Securities) Unissued	
113001	Loans Authorized - Unissued
113002	Building Certificates Authorized - Unissued
113003	Bonds Authorized - Unissued
113004	Notes Authorized - Unissued
113005	Provision for Unissued Authorized Securities (Credit Balance)
113090	Authorized Securities (Aux. Org.)
Other Assets	
190001	Intangible Assets
190002	Deferred Charges
190003	Securities and Other Property Held in Trust
190004	Deposits in Condemnation Proceedings
190005	Inventory of Surveyed Equipment
190006	Loans Authorized-Unissued
190007	Building Certificates Authorized-Unissued
190008	Bond Authorized--Unissued Notes Authorized--Unissued
190009	Provision for Unissued Authorized Securities (Credit Balance)
190010	Amounts Available in Debt Service Funds
190011	Amounts to be Provided for Retirement of General Obligation Long-Term Debt
190012	Amount to be Provided for Other Long-Term Debt
190090	Other Assets
190095	Other Assets - Auxiliary Organizations



Object Codes (Continued)

LIABILITIES

Current Liabilities

Accounts Payable

- 201001 Accounts Payable
- 201002 Claims Filed
- 201003 Claims-in-Process
- 201004 Compensation Benefits Payable
- 201005 Notes Payable
- 201006 Bonds Payable
- 201090 Accounts Payable - Aux. Organizations

Due to Other Funds or Appropriations

- 202001 Due to General Fund
- 202002 Due to Special Account for Capital Outlay
- 202003 Due to Energy and Resources Fund
- 202004 Due to 1987 Higher Education Earthquake Account
- 202005 Due to Higher Education Fees and Income
- 202006 Due to Affordable Student Housing
- 202007 Due to Higher Education Technology Education Revenue Fund
- 202008 Due to Continuing Education Revenue Fund
- 202009 Due to Dormitory Building Maintenance Equipment Reserve Fund
- 202010 Due to Dormitory Construction Fund
- 202011 Due to Dormitory Interest and Redemption Fund
- 202012 Due to Dormitory Revenue Fund
- 202013 Due to Facilities Revenue Fund
- 202014 Due to Parking Revenue Fund
- 202015 Due to Public Building Construction Fund
- 202016 Due to '92' Higher Education Capital Outlay Bond Fund
- 202017 Due to Construction Program Fund
- 202018 Due to Higher Education Capital Outlay Bond Fund
- 202019 Due to '88' Higher Education Capital Outlay Bond Fund
- 202020 Due to '90' Higher Education Capital Outlay Bond Fund
- 202021 Due to CSU Lottery Education Fund
- 202022 Due to Federal Trust Fund
- 202023 Due to Special Deposit Fund
- 202024 Due to Special Projects Fund
- 202025 Due to Trust Fund
- 202026 Due to Office Revolving Fund
- 202027 Due to Other Appropriations, Accounts, Sub-Funds
- 202028 Due to CSU Campuses
- 202029 Due to CSU Headquarters
- 202030 Prepayments from Other Funds or Appropriations
- 202090 Due to Other Funds or Appropriations - Aux. Org.

Due to Other Governments

- 203001 Federal Income Tax Withheld



Object Codes (Continued)

203002	Due to Federal Government
203003	Due to Local Government
203004	State Income Tax Withheld
203005	Due to Other Governmental Entities
203095	Due to Other Governmental Entities - Aux. Org.
Accrued Interest and Dividends Payable	
204001	Accrued Interest Payable
204002	Dividends Payable
204095	Accrued Interest and Dividends Payable - Aux. Org.
Advance Collections	
205001	Revenue Collected in Advance
205002	Reimbursements Collected in Advance
205090	Operating Revenue Collected in Advance
205095	Advance Collections - Aux. Organizations
Liabilities for Deposits	
206001	Deposits
206002	Project Deposits
206095	Liabilities for Deposits - Auxiliary Organizations
Loans Payable	
207001	Pooled Money Investment Account Loans Payable
207095	Loans Payable - Auxiliary Organizations
Accrued Compensation	
208001	Accrued Salaries and Benefits
208002	Accrued Compensated Absences
208095	Accrued Compensation - Aux. Organizations
Other Current Liabilities	
250001	Cash Overages
250002	Uncleared Collections
250003	Accrued Leave Time
250004	Other Current Liabilities
250005	Advances from Other Funds
250006	Interfund Construction Loans Payable
250095	Other Current Liabilities - Aux. Organizations
Long-Term Liabilities	
Installment Contracts	
260001	Installment Contracts Payable
260002	Lease/Purchase Contracts
260095	Installment Contracts - Aux. Organizations
Notes Payable	
261001	Notes Payable Premium
261002	Notes Payable Discount
261095	Notes Payable - Auxiliary Organizations
Bonds Payable	
262001	Bonds Payable Premium
262002	Bonds Payable Discount
262090	Bonds Payable - Auxiliary Organizations



Object Codes (Continued)

Other Long-Term Liabilities

- 263090 Other Long-Term Liabilities
- 263095 Other Long-Term Liabilities - Auxiliary Organizations

FUND EQUITY and RESERVES

Capital Contributions

- 301001 Contributions in Aid to Construction
- 301002 Contributions by Federal Grants
- 301003 Contributions by State Grants
- 301090 Other Contributions
- 301095 Capital Contributions - Auxiliary Organizations

Investment in General Fixed Assets

- 302001 Investment General Fixed Assets-General Fund
- 302002 Investment General Fixed Assets-Capital Outlay
- 302003 Investment General Fixed Assets-Energy and Resources Fund
- 302004 Investment General Fixed Assets-1987 Higher Education Earthquake Account
- 302005 Investment General Fixed Assets-Higher Education Fees and Income
- 302006 Investment General Fixed Assets-Affordable Student Housing
- 302007 Investment General Fixed Assets-Higher Education Technology Education Revenue Fund
- 302008 Investment General Fixed Assets-Continuing Education Revenue Fund
- 302009 Investment General Fixed Assets-Dormitory Building Maintenance Equipment Reserve Fund
- 302010 Investment General Fixed Assets-Dormitory Construction Fund
- 302011 Investment General Fixed Assets-Dormitory Interest and Redemption Fund
- 302012 Investment General Fixed Assets-Dormitory Revenue Fund
- 302013 Investment General Fixed Assets-Facilities Revenue Fund
- 302014 Investment General Fixed Assets-Parking Revenue Fund
- 302015 Investment General Fixed Assets-Public Building Construction Fund
- 302016 Investment General Fixed Assets-'92' Higher Education Capital Outlay Bond Fund
- 302017 Investment General Fixed Assets-Construction Program Fund
- 302018 Investment General Fixed Assets-Higher Education Capital Outlay Bond Fund
- 302019 Investment General Fixed Assets-'88' Higher Education Capital Outlay Bond Fund
- 302020 Investment General Fixed Assets-'90' Higher Education Capital Outlay Bond Fund
- 302021 Investment General Fixed Assets-CSU Lottery Education Fund



Object Codes (Continued)

302022	Investment General Fixed Assets-Federal Trust Fund
302023	Investment General Fixed Assets-Special Deposit Fund
302024	Investment General Fixed Assets-Special Projects Fund
302025	Investment General Fixed Assets-Trust Fund
302095	Investment in General Fixed Assets - Auxiliary Organizations
Reservation of Fund Balance-Unavailable for Appropriation	
303001	Reserve for Prepaid Items
303002	Reserve for Advances
303003	Reserve for Encumbrances
303004	Reserve for Noncurrent Loans Receivable
303090	Other Reserves
Reservation of Retained Earnings	
304001	Reserve for Bond Retirements
304002	Reserve for System Improvements
304090	Reservation of Retained Earnings - Auxiliary Organizations
Fund Balance/Retained Earnings	
305001	Fund Balance-Appropriations
305002	Fund Balance-Continuing Appropriations
305003	Fund Balance-Perkins Teaching Shortage
305004	Fund Balance-Perkins Health Services
305005	Fund Balance-Perkins High Risk Children Services
305006	Fund Balance-Perkins Law Enforcement
305007	Fund Balance-Perkins Volunteer Services
305008	Fund Balance-Perkins Teaching Services
305009	Fund Balance-Perkins Military Services
305010	Fund Balance-Perkins Death
305011	Fund Balance-Perkins Disability
305012	Fund Balance-Perkins Bankruptcy
305013	Fund Balance-Perkins Others
305014	Fund Balance-Nursing Health Professions
305015	Fund Balance-Nursing Employment
305016	Fund Balance-Nursing Death
305017	Fund Balance-Nursing Disability
305018	Fund Balance-Nursing Bankruptcy
305019	Fund Balance-Nursing Others
305020	Fund Balance-Unappropriated
305021	Retained Earnings
305022	Fund Balance-Clearing Account
305095	Retained Earnings - Auxiliary Organizations



Object Codes (Continued)

BUDGETARY

Appropriations

401001 Appropriations <CR>
401002 Appropriations-Allocated <DR>
401003 Appropriations-Unallocated

Allotments

402001 Allotments <CR>
402002 Allotments-Offset <DR>

Encumbrances

403001 Encumbrances <DR>

Special Agency Budgetary Accounts

404001 Allocation Orders Pending
404002 Reserve for Allocation Orders Pending
404003 Adj SCO Acct-Expenditures
404004 Adj SCO Acct-Revenue
404005 Reserve Adj SCO Account
404006 SCO PY Accrual Reserve
404007 Reserve SCO PY Accrual Rev
404008 Allocation for PY Accrual
404009 Reserve Alloc PY Accrual



Object Codes (Continued)

REVENUE

Higher Education Fees

- 501001 State University Fee
- 501002 Non-Resident Fee
- 501003 Duplicate Degree Tuition
- 501004 Application Fee
- 501005 Student Health Services Fee
- 501006 Contract and Grants Overhead
- 501007 Work Study-Private Contributions
- 501008 Independent Operations-Private

Misc. Fees and Tuition Revenue

- 501101 Associated Student Body Fee
- 501102 Instructionally Related Activity Fee
- 501103 Maritime Cruise Fee
- 501104 Catalog Fee
- 501105 Transcripts
- 501106 Library Fines
- 501107 Late Registration Fee
- 501108 Returned Check Fee
- 501109 Late Fee
- 501110 Misc. Fees
- 501111 Other Mandatory Fees

Continuing Education Fees

- 502001 Continuing Education-Regular
- 502002 Continuing Education-Extension

Gifts Grants and Contracts

Federal Contracts and Grants

- 503101 Supplemental Educational Opportunity Grant Program
- 503102 Perkins Contribution
- 503103 Nursing Contribution
- 503104 Pell Grant
- 503105 College Work Study-Federal
- 503106 W. Ford Direct Loan
- 503107 Federal Contracts and Grants-Others
- 503108 Misc. Federal Funds

State Contracts and Grants

- 503201 State Educational Opportunity Grant Program
- 503202 State University Grant Program
- 503203 State Forgivable/Doctorate Loan Program
- 503204 Cal Grant Program
- 503205 College Work Study-State
- 503206 State Nursing Revenue
- 503290 State Contracts and Grants-Others

Local Contracts and Grants

- 503301 Local Contracts and Grants

Private Contributions

- 503401 Private Contributions



Object Codes (Continued)

Sales and Services of Auxiliary Enterprises

- 504001 Housing Rent
- 504002 Housing Revenue-Others
- 504003 Parking Permits
- 504004 Parking Coin Gates
- 504005 Parking Meters
- 504006 Parking Fines
- 504007 Health Facilities Fee
- 504008 Campus Union Fee
- 504009 Space Rental
- 504010 Food Services
- 504011 College Stores
- 504012 Athletics
- 504013 Concessions
- 504090 Sales and Services Auxiliary Facilities-Others

Reimbursements

Reimbursements-Intrastate

- 505101 Federal Allowance-SEOG
- 505102 Federal Allowance-Perkins
- 505103 Federal Allowance-Nursing Loans
- 505104 Federal Allowance-College Work Study
- 505105 Federal College Work Study-On Campus
- 505106 Federal College Work Study-Off Campus
- 505107 Federal College Work Study-Job Location Development
- 505108 College Work Study-Other CSU Funds
- 505109 Independent Operations Reimbursements-CSU
- 505110 Independent Operations Reimbursements-State
- 505111 Intrastate Reimbursements-Others
- 505112 Concurrent Enrollment Reimbursement
- 505113 Federal Allowance - PELL
- 505114 NDSL Cancellations

Reimbursements-External

- 505201 Reimbursements-External

Transfers In from Other Funds/Appropriations

- 506001 Transfers In-General Fund
- 506002 Transfers In-Capital Outlay
- 506003 Transfers In-Energy and Resources Fund
- 506004 Transfers In-1987 Higher Education Earthquake Account
- 506005 Transfers In-Higher Education Fees and Income
- 506006 Transfers In-Affordable Student Housing
- 506007 Transfers In-Higher Education Technology Education Revenue Fund
- 506008 Transfers In-Continuing Education Revenue Fund
- 506009 Transfers In-Dormitory Building Maintenance Equipment Reserve Fund
- 506010 Transfers In-Dormitory Construction Fund
- 506011 Transfers In-Dormitory Interest and Redemption Fund
- 506012 Transfers In-Dormitory Revenue Fund



Object Codes (Continued)

506013	Transfers In-Facilities Revenue Fund
506014	Transfers In-Parking Revenue Fund
506015	Transfers In-Public Building Construction Fund
506016	Transfers In-'92' Higher Education Capital Outlay Bond Fund
506017	Transfers In-Construction Program Fund
506018	Transfers In-Higher Education Capital Outlay Bond Fund
506019	Transfers In-'88' Higher Education Capital Outlay Bond Fund
506020	Transfers In-'90' Higher Education Capital Outlay Bond Fund
506021	Transfers In-CSU Lottery Education Fund
506022	Transfers In-Federal Trust Fund
506023	Transfers In-Special Deposit Fund
506024	Transfers In-Special Projects Fund
506025	Transfers In-Trust Fund
506026	Transfers In-Other Appropriation, Accounts, Sub-Funds
506027	Transfer-In-'96 Higher Education Capital Outlay Bond Fund
506028	Transfer-From-State Construction Program
Revenue from Interest	
507001	Interest from SMIF
507002	Interest Student Loans
Revenue from Investments	
508001	Income from External Investments
508002	Income from LAIF
508003	Gain or Loss on Sale of Securities
508090	Revenue from Investments-Others
Bonds and Notes Proceeds	
509001	Bond Proceeds-General Obligation
509002	Bond Proceeds-Revenue
509003	PMIB Loan Proceeds
509004	Bonds and Notes-Premium
Endowment Income	
510001	Endowment Money Market
510002	Endowment Stocks and Bonds
510003	Endowment Real Estate
510004	Endowment Enterprise Ownership
510005	Endow Copyrights, Patents and Licenses
510006	Endow Royalty
510090	Endowment-Others
Receipts from Other State Funds and CSU Entities	
511001	Disaster Response-Emergency Account
511002	California State Lottery Education Fund
511003	CSU Campuses
511004	CSU Headquarters
Sales and Services of Auxiliary Organizations	
512001	Auxiliary Organizations Revenue
Other Financial Sources	
580001	Rental of State Property
580002	Misc. Use of Property
580003	Sale of Fixed Assets



Object Codes (Continued)

580004	Escheat of Unclaimed Checks, Warrants, Etc.
580005	Project Revenue
580006	Installment Charges
580007	Trust Receipts
580008	Campus Collection Cost
580009	Revenue from Late Charges
580010	Dependent Care
580011	Dependent Care Administration
580012	Interfund Interest Revenue
580013	Revenue-Others (Governmental Funds)
580014	Copyrights, Patents and Licenses
580015	Royalty
580016	Management Fee
580090	Revenue-Others
Revenue Adjustments	
590001	Prior Year Revenue Adjustment
590002	Prior Year Surplus Adjustment



Object Codes (Continued)

EXPENDITURES

Personal Services

Regular Salaries and Wages

- 601010 Chancellor of the CSU
- 601020 Executive Vice Chancellor
- 601030 President
- 601040 Senior Vice Chancellor, Academic Affairs
- 601050 General Counsel
- 601060 Vice Chancellor, Business and Finance
- 601070 Vice Chancellor, External Relations
- 601080 Vice Chancellor, Human Resources
- 601090 Vice Chancellor, University Advancement

Academic Salaries

- 601100 Academic Salaries
- 601102 Summer Fellowship
- 601103 Graduate Assistant

Management and Supervisory

- 601201 Management and Supervisory

Support Staff Salaries

- 601300 Support Staff Salaries
- 601301 Overtime
- 601302 Temporary Help
- 601303 Student Assistant

Work Study

- 602001 Work Study-On Campus
- 602002 Work Study-Off Campus
- 602003 Work Study-Local Development

Benefits

- 603001 OASDI
- 603003 Dental Insurance
- 603004 Health and Welfare
- 603005 Retirement
- 603006 Teachers Retirement
- 603007 Workers Compensation
- 603008 Industrial Disability
- 603009 Non-Industrial Disability
- 603010 Unemployment Compensation
- 603011 Life Insurance
- 603012 Medicare
- 603013 Vision Care
- 603014 Long-Term Disability Insurance
- 603015 Flex Cash
- 603016 Dependent Care Reimbursements
- 603090 Benefits-Others
- 603091 Dental Care Annuitants



Object Codes (Continued)

Operating Expenditures and Equipment

Communications

604001 Telephone Usage
604002 Computer Networks
604090 Other Communications

Utilities

605001 Electricity
605002 Gas
605003 Oil
605004 Water
605005 Sewage
605006 Hazardous Waste
605090 Other Utilities

Travel

606001 Travel-In State
606002 Travel-Out of State

Capital Outlay Projects

607001 Master Planning
607002 Acquisition
607003 Programming
607004 Preliminary Plans
607005 Working Drawings
607006 Construction Contracts
607007 Construction Fees
607008 Service Districts Assessments
607009 Equipment
607010 Lease Purchase
607011 Minor Capital Outlay

Library Acquisitions

608001 Books
608002 Book Binding
608003 Library Serials
608004 Periodicals
608005 Subscriptions

Financial Aid

609001 State E.O.P. Grant Program
609002 State University Grant
609004 State Graduate Fellowship
609005 Other Student Scholarships/Grants
609006 State Federal Match Grant

Non-Expenditure Disbursement

610001 Federal Financial Aid



Object Codes (Continued)

State Pro Rata Charges	
612001	State Pro Rata Charges
Contractual Services	
613001	Contractual Services
Lease Bond Payments	
614001	Lease Bond Payments
Auxiliary Organization Expenditure	
615001	Auxiliary Organization Expenditures
Information Technology Costs	
616001	I/T Communications
616002	I/THardware
616003	I/T Software
616004	I/T Infrastructure
616005	Misc Info Tech Costs
Services from Other Funds/Agencies	
617001	Services from Other Funds/Agencies
Deferred Maintenance Lease Payments	
618001	Deferred Maintenance Lease Payments
Equipment	
619001	Other Equipment
619002	Instructional Equipment
Misc. Operating Expenses	
660001	Postage and Freight
660002	Printing
660003	Supplies and Services
660004	Interest on Interfund Loans
660006	Interest on Bonds and Notes
660008	Interest Charges-Others
660009	Specialized Training
660010	Insurance Expense
660017	Advertising and Promotional Publications
660018	Annuities
660019	Litigation Cost
660020	Interest Penalty
660021	Repairs and Maintenance
660022	Earthquake Repairs
660023	Loan Principal Disbursements
660024	Overhead-Contracts and Grants
660025	Overhead-Chancellor's Office
660026	Teale Data Center
660028	Nursing Loan, State Matching
660030	Perkins, State Matching
660031	FSEOG - State Matching
660090	Expenses-Other
Operating Transfers Out	
680001	Transfers Out-General Fund
680002	Transfers Out-Capital Outlay



Object Codes (Continued)

680003	Transfers Out-Energy and Resources Fund
680004	Transfers Out-1987 Higher Education Earthquake Account
680005	Transfers Out-Higher Education Fees and Income
680006	Transfers Out-Affordable Student Housing
680007	Transfers Out-Higher Education Technology Education Revenue Fund
680008	Transfers Out-Continuing Education Revenue Fund
680009	Transfers Out-Dormitory Building Maintenance Equipment Reserve Fund
680010	Transfers Out-Dormitory Construction Fund
680011	Transfers Out-Dormitory Interest and Redemption Fund
680012	Transfers Out-Dormitory Revenue Fund
680013	Transfers Out-Facilities Revenue Fund
680014	Transfers Out-Parking Revenue Fund
680015	Transfers Out-Public Building Construction Fund
680016	Transfers Out-'92' Higher Education Capital Outlay Bond Fund
680017	Transfers Out-Construction Program Fund
680018	Transfers Out-Higher Education Capital Outlay Bond Fund
680019	Transfers Out-'88' Higher Education Capital Outlay Bond Fund
680020	Transfers Out-'90' Higher Education Capital Outlay Bond Fund
680021	Transfers Out-CSU Lottery Education Fund
680022	Transfers Out-Federal Trust Fund
680023	Transfers Out-Special Deposit Fund
680024	Transfers Out-Special Projects Fund
680025	Transfers Out-Trust Fund
680026	Transfers Out-Other Appropriations, Accounts, Sub-Funds
680027	Transfer to '96' Higher Education
Expenditure Adjustments	
690001	Refunds to Reverted Appropriations
690002	Prior Year Expenditure Adjustments
690003	General Fund Expenditure Adjustments <CR>



Amount

o	Element Name:	Amount
o	Element Length:	16
o	Element Type:	Numeric, two decimals
o	Format:	(+000000000000.00)

Definition:

Dollar amount.

Valid Values:

Credits should be reported with a negative numeric sign. Debits should be reported with a positive numeric sign.

Example: \$1520.50 <DR> should be reported as +00000001520.50
 \$1520.50 <CR> should be reported as -00000001520.50



Full-Time Equivalent Positions

- | | | |
|---|-----------------|-----------------------|
| o | Element Name: | FTE_Positions |
| o | Element Length: | 8 |
| o | Element Type: | Numeric, two decimals |
| o | Format: | (+0000.00) |

Definition:

Full-time equivalent positions are the total number of full-time employees plus the full-time equivalent of the part-time employees. The result may be the actual calculation determined by the number of hours worked by all part-time employees divided by the average number of hours worked by a full-time employee. For example, if all part-time employees worked a total of 60 hours in one week and one full-time employee is expected to work 40 hours, the FTE is calculated as $60/40=1.50$ FTEs. In the absence of a calculated equivalent, FTEs can be approximated by adding one-third of the total number of part-time employees to the full-time count.

This data element should be reported annually using Record Type 01 thru 05, and Record Type = 10.



FIRMS Corporate Data Record

DATA ELEMENT NAME	ELEMENT TYPE	SIZE	STARTING POSITION	ENDING POSITION
Activity_Period	Char	6	1	6
Record_Type	Char	2	7	8
Agency_Code	Char	4	9	12
Sub_Agency_Code	Char	3	13	15
Organization	Char	6	16	21
State_Legal_Entity	Char	4	22	25
Approp_Ref	Char	3	26	28
CSU_Fund	Char	3	29	31
Year_of_Approp	Char	4	32	35
Year_of_Budget	Char	4	36	39
Project_No	Char	5	40	44
Program_Code	Char	4	45	48
Object_Code	Char	6	49	54
Amount	Number	16 +(12.2)	55	70
FTE_Positions	Number	8 +(4.2)	71	78
Filler	Char	22	79	100

Record Format: Fixed
Record Length: 100