

Object Code (Revenue)	Description	Definition
5103	TICKET SALES	To record the revenue from the sale of tickets
5104	RAFFLE TICKETS	To record the revenue from raffle tickets and report dollar amount to the state
5190	PROGRAM FEES	To record the revenue for non-credit courses/workshops
5195	REFUNDS/REBATES/DISCOUNTS GIVEN	To record the revenue from refunds, rebates, or discounts given
5227	DONATIONS- PLEDGES	To record the pledge revenue
5228	DONATIONS-GIFT IN KIND	To record the sales of donations in auction
5230	DONATIONS & CONTRIBUTIONS	To record donations/gift from entities
5341	ICT CPPF & CPPPF	To record inter-company transfers between CPPF and CPPPF
5348	TRANSFER OF FUNDS	To record the transfer of funds between campus program accounts in the Philanthropic Foundation. Use code 7348 for expense purposes
Object Code (Expenditures)	Description	Definition
7010	ADMINISTRATIVE FEES	Expense account used to charge for administrative services offered by the Foundation
7015	ADVERTISING	Used for paid media advertisements
7023	BANK & BROKERAGE FEES	To record bank and merchant fees incurred
7024	INVESTMENT FEES	To record investment advisor fees
7025	BOOKS & SUBSCRIPTIONS	Used to record the purchase of books, magazines or newspapers used by various units
7035	CONFERENCE	Used to record the purchase of books, magazines or newspapers used by various units
7043	COMPUTER COSTS	Used to record the cost of computers
7070	DONATIONS	To record donations made
7075	DUES & MEMBERSHIPS	Used to record the cost of belonging to various organizations relating to a unit's activities. For example, this account includes the expense of belonging to various organizations
7085	EDUCATIONAL ASSISTANCE	Used for cost of employee class tuition relation to their job
7090	EMPLOYEE DEVELOPMENT	Used to expense the cost of training employees
7097	ENTERTAINMENT	Used to record the fees paid to performers hired for special activities
7103	EQUIPMENT-COMPUTERS	Used to record the expense of the purchase of computer hardware equipment
7104	EQUIPMENT PURCHASE-IT	Used to record the purchases and expense of non-capital IT equipment
7105	EQUIPMENT PURCHASES	Used to record the expense of a non-capital asset that has a life expectancy of 1 year or more
7106	SOFTWARE PURCHASES	Used for software and license purchases
7110	FEED	Used to record the cost of feed by the Agricultural units to feed their animals
7117	FLOWERS	Used to record the expense of purchasing flowers
7140	INSURANCE-GENERAL	Used to record the cost of general insurance covering the Philanthropic Foundation and all of its units. This includes the general liability policy, fire insurance, auto insurance, etc.
7144	INSURANCE-OTHER	Used to record the expense of any insurance not covered in other categories supplied on the chart of
7150	INTEREST EXPENSE	To record interest expenses incurred on loans
7158	LICENSES & PERMITS	Used to record the expense of licenses required for operation of the business, i.e. alcoholic beverage licenses, mobile home registration, and vehicle registrations
7180	MARKETING	Used to charge expenses relating to marketing, i.e. promotion items, exhibits, brochures.
7185	MEALS & REFRESHMENTS	Used to record the expense of consumed food and beverages paid by the Philanthropic Foundation. This does not include the expense relating to the employee benefit of meals for food service employees
7186	ALCOHOLIC BEVERAGES	Used to record the expense of consumed alcoholic beverages for receptions, conference, etc.
7190	MISCELLANEOUS	Used to record the expense of any item that does not fit into any of the other categories on the chart of accounts. This account not normally budgeted and used as little as possible
7225	POSTAGE	Used to record the costs of postage/mail
7230	PRINTING & COPYING	Used to charge the costs of printing and copying materials
7245	PUBLIC RELATIONS	Used to record the cost of promoting the unit or the Philanthropic Foundation as a whole
7248	RAFFLE EXPENSE	Used to charge the cost of hosting raffles/giveaways
7250	REFUND OF INCOME	Used to expense refunds of money collected previously by a unit and reported as income
7254	RENTAL/CONFERENCE	Used to charge the rent expense for conference
7255	RENTAL/TRANSPORTATION	Used to charge the rent expense of automobiles, trucks, buses or other modes of transportation
7256	RENTAL/EQUIPMENT	Used to charge the rent of all leased equipment, such as copy machines, etc.
7257	RENTAL/FURNITURE	Used to charge the rent for all furniture
7258	RENTAL/LAND & BUILDING	Used to record the cost of renting rooms, buildings and land
7259	RENTAL/OTHER	Used to charge rent expense for the rental of anything not covered in the other rent accounts on the chart of
7272	SALARIES REIMBURSED	
7281	PRIZES AND AWARDS	Used to expense issued prizes and awards
7282	SCHOLARSHIPS TO CPPU	Used to record scholarships paid or on behalf of CPP students through grants, trust accounts, or Philanthropic Foundation units
7285	SERVICES/AUDIT	Used to charge the fees paid for an audit
7286	SERVICES/CONSULTANT	
7290	SERVICES/LEGAL	Used to charge the cost of legal services
7291	SERVICES/OTHER	Used to charge any services paid by the Philanthropic Foundation which does not fit into any other services
7292	SERVICES/MAINTENANCE/SECURITY	Used by the maintenance department of the Philanthropic Foundation to charge the various units for the maintenance and security services supplied
7305	SPACE UTILIZATION	Used to record the reimbursement for University space used for the operation of a grant or contract
7320	STIPENDS	Used to record the cost of stipends
7321	STIPENDS-FACULTY	Used to record the cost of stipends issued to faculty
7322	FELLOWSHIPS	Used to record the cost of student fellowships within the beef unit
7324	SUPPLIES/MAINTENANCE	Used to record the cost of supplies related to maintenance
7325	SUPPLIES/CUSTODIAL	Used to record the cost of supplies related to custodial
7326	SUPPLIES/EXPENDABLE	Used to record the cost of supplies of an expendable nature used in the generation of revenue or research-
7327	SUPPLIES/NONEXPENDABLE	Used to record the cost of supplies of a non-expendable nature that are used in the generation of revenues or research-related activities
7328	SUPPLIES/OFFICE	Used to record the cost of office supplies
7341	ICT CPPF & CPPPF	To record inter-company transfers between CPPF and CPPPF
7344	TRANSFER ASSET TO UNIVERSITY	Used to transfer assets from a unit to the University (CPP)
7345	TELEPHONE	Used to record the cost of telecommunication systems and charges
7348	TRANSFER OF FUNDS	Used to transfer funds between Philanthropic Foundation projects using 5348 as an offset account
7349	TRANSFER-ENDOWMENT	Used to transfer endowment funds out of the units

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7353	TRAVEL/MEALS-TAXABLE	
7355	TRAVEL/LOCAL	Used to record the cost of in state/local travel
7356	TRAVEL/OUT OF STATE	Used to record the cost of out of state travel
7357	TRAVEL/INTERNATIONAL	Used to record the cost of international travel
7359	PARKING	
7358	TRAVEL/STUDENTS	Used to record travel paid to students on federal grants and contracts where segregation is required from the other travel expenditures
7380	VETERINARY	Used to record the agricultural expense relating to veterinary services for animals
7390	PCARD-NO-RECEIPTS	Used for no receipts for reconciling Philanthropic Foundation P-Card Statements
7734	FUNDRAISING EVENTS EXPENSES	To record expenses incurred for fundraising events

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