

Object Code	Description	Purpose	Object Type
7000	Cost of Sales	Costs used to create a product or service, which has been sold.	PROGRAM COSTS
7001	Inventory Shrinkage	Loss of inventory due to spoilage, theft, fraud, and/or error.	PROGRAM COSTS
8005	Administrative Fees	Fees charged for administration services, record keeping and/or other administrative costs.	ADMINISTRATIVE SERVICE FEES
8010	Advertising	Print and electronic media advertising. Also include Internet site link costs, signage costs, and advertising costs for the organization's in-house fundraising campaigns. Include fees paid to independent contractors for advertising, except for fees paid to independent contractors for conducting professional fundraising services or campaigns.	ADVERTISING
8011	Tickets for Resale	Payment to various vendors for vouchers given away as prizes, rewards, etc.	PROGRAM COSTS
8025	Audit and Tax Preparation Fees	Examination of the entity's financial statements and accompanying disclosures by an independent auditor, as well as the process of preparing income tax returns.	LEGAL & AUDIT
8031	Bad Debt Expense	Record Accounts Receivable Write offs and Doubtful Accounts.	BAD DEBT EXPENSE
8032	Grant/Contract Closing Entries	Closing entries for grants and contracts	OTHER DIRECT COSTS
8035	Board Meeting Expense	Expenses for periodic gathering of Board of Directors	OTHER DIRECT COSTS
8061	Capital Expenditures	Capital Expenditures for Budget purposes only.	OTHER DIRECT COSTS
8065	Cash Over/Short	Errors in cash receipts or payments resulting in overages or shortages.	OTHER DIRECT COSTS
8069	Cleaning and Janitorial	Cost of performance of regular cleaning and maintenance of the business area. This can include services that need to be performed on a regular, if not daily basis, such as cleaning and sanitizing rest rooms, employee lounges, break rooms and kitchens.	REPAIRS AND MAINTENANCE
8070	Commissions	Payments due, mostly to LSU, based on commissions of restaurants operated or hosted by Campus Dining.	COMMISSION EXPENSE
8077	Conference Expense	Expenses for conference events.	EDUCATION/TRAINING
8079	Contracted Services	Written agreement to provide services.	PROFESSIONAL SERVICE EXPENSE
8080	Contracted Services OFA	Services provided that are exempt from Facilities & Administrative calculation charges.	PROFESSIONAL SERVICE EXPENSE
8089	Course Development	Expenses related to Course developments	PROGRAM COSTS
8103	Taxes and Licenses	Cost of taxes (a sum of money demanded by a government for its support or for specific facilities or services, levied upon incomes, property, sales, etc.) and licenses (a permit from an authority to conduct business) .	OTHER DIRECT COSTS
8115	Depreciation	Cost allocation of a tangible asset over its useful life and is used to account for declines in value over time.	DEPRECIATION
8125	Donations	Donations to Chancellors' Office initiatives; in lieu of flowers when someone passes away; non-profits	OTHER DIRECT COSTS
8130	Dues and Subscriptions	Member dues.	DUES & SUBSCRIPTIONS
8160	Equipment > \$500	LSU: This object code is used to record equipment purchases that are more than 500 but less than the capitalization threshold of 5k. This includes sensitive equipment that is tracked. (i.e. computers, laptops, cameras, etc..)	EQUIPMENT
8163	Equipment- Expendable	Equipment that is expendable and does not warrant tracking. Includes, but not limited to: light bulbs, clickers, extension cord, power strip (short life) etc ( no threshold - more of depending on type of items)	EQUIPMENT
8166	Evaluation	External evaluators and other evaluation services and supplies	OTHER DIRECT COSTS
8169	Facility Maintenance	Routine expenses such as elevator maintenance, fire alarm, security, pest control, landscaping, plant services, and other expenses related to facility maintenance (interior, exterior, and landscape)	REPAIRS AND MAINTENANCE
8170	Fees and Service Charges	Banking fees, credit card fees, merchant service fees, late fees, and other service charges.	OTHER DIRECT COSTS
8172	Student Fees	Payments made on behalf of students to cover fees.	PROGRAM COSTS
8173	Background Screening	Pre-employment procedure to help reassure companies they are hiring trustworthy, reasonable individuals that are capable of performing the tasks required.	OTHER DIRECT COSTS
8174	Live Scan	Electronic Fingerprinting refers to both the technique and the technology used by law enforcement agencies and private facilities to capture fingerprints and palm prints.	OTHER DIRECT COSTS
8175	Program/Meeting Expense	Expenses for gatherings to discuss a business matters.	PROGRAM COSTS
8176	Food Program - Food	Expenses for distribution of Food for a cause.	PROGRAM COSTS
8177	Investment Expense	Any cost of investment realized aside from the principal investment itself.	OTHER DIRECT COSTS
8179	Release Time Fringe Benefits	Extra benefit supplementing the employee's salary.	STAFF BENEFITS
8181	Fringe Ben. Student U	Fringe Benefits expenses related to Student Undergraduate	STAFF BENEFITS
8183	Fringe Benefits - Ret. Health	Extra benefit supplementing the employee's salary specifically health insurance for retired employees.	STAFF BENEFITS
8185	Fringe Benefits - FICA	Extra benefit supplementing the employee's salary specifically for ER portion of Social Security and Medicare taxes.	STAFF BENEFITS

Object Code	Description	Purpose	Object Type
8186	Fringe Benefits - Dental	Extra benefit supplementing the employee's salary specifically dental insurance.	STAFF BENEFITS
8187	Fringe Benefits - Health	Extra benefit supplementing the employee's salary specifically health insurance.	STAFF BENEFITS
8188	Fringe Benefits - Retirement	Extra benefit supplementing the employee's salary specifically for retirement.	STAFF BENEFITS
8189	Fringe Benefits - Vision	Extra benefit supplementing the employee's salary specifically vision insurance.	STAFF BENEFITS
8190	Fringe Benefits - Workers Comp	Extra benefit supplementing the employee's salary specifically Workers Compensation	STAFF BENEFITS
8191	Fringe Benefits - Life Ins.	Extra benefit supplementing the employee's salary specifically life insurance.	STAFF BENEFITS
8192	Fringe Benefits - SUI	Extra benefit supplementing the employee's salary specifically State Unemployment Insurance.	STAFF BENEFITS
8194	Post Retirement Health Benefit	Expenses related to health insurance for retired employees.	STAFF BENEFITS
8195	Tuition Reimbursement	Refund tuition according to foundation policy	STAFF BENEFITS
8196	Fringe Benefits- Mental Health	Mental Health Benefits transactions. Offsetting account is generally 2135 Mental Health Payable. Current Vendor: Talkspace	STAFF BENEFITS
8197	Personnel Relocation Expense	Expenses related to relocating personnel.	STAFF BENEFITS
8205	Loss on Disposal of Assets	Gain/Loss arising from disposal of assets.	OTHER DIRECT COSTS
8213	Gifts-In-Kind Expense	Gift-in-Kind donations provided to another entity/unit.	OTHER DIRECT COSTS
8255	Honorarium	An honorarium is a one-time payment made to an individual (not a corporation, business or partnership), who is not an employee of the University, for a special and non-recurring activity or event for which a fee is not legally or traditionally required. Payment cannot be negotiated and agreed upon or set by the vendor.	STIPENDS/HONORARIA
8261	Income Tax - State	Used for State Income Tax (Franchise Tax Board) payments.	OTHER DIRECT COSTS
8265	Facilities & Admin. Costs	Actual costs incurred to conduct the normal business activities of the institution and are not readily identified with or directly charged to a specific sponsored project award	INDIRECT COST
8266	Indirect Costs	Costs not readily identified with a specific project or activity but incurred for the joint benefit of both projects and other activities.	INDIRECT COST
8268	Facilities & Admin. Costs Adj	To adjust the IDC due to various causes: closing or begin late in the prior Fiscal Year, etc	INDIRECT COST
8269	Facilities & Admin Cost YE Adj	Annual financial statement presentation reclass of IDC due to duplicate revenue entry as AR and Facilities & Admin Costs is correctly stated at gross amount during Monthly Earned Grant Revenue Calculation.	INDIRECT COST
8270	Insurance Expense	Contracts represented by a policy to receive financial protection or reimbursement against losses from an insurance company.	INSURANCE
8275	Interest Expense	An expense incurred due to servicing a debt.	INTEREST EXPENSE
8360	Legal Fees	Expenses for work performed by an attorney and/or law office.	LEGAL & AUDIT
8361	Linen	Expenses such as table cloth, napkins, towels, etc Campus Dining	OTHER DIRECT COSTS
8380	Outside Services	Routine expenses for contracts that are recurring in nature. Examples include Information Technology, Document Shredding, Water service, Document Storage, Payroll, Human Resources, Office Expense, etc. (excludes facility services).	OTHER DIRECT COSTS
8388	Mileage Expense	Covers the expense of operating a vehicle for business purposes. This is usually calculated by the number of miles traveled times the current IRS mileage rate.	TRAVEL
8450	Other Expense	<b>REQUIRES CFO APPROVAL PRIOR TO USE:</b> Record expenses that do not fall into other categories.	OTHER DIRECT COSTS
8451	Participant Support - COA	Participant Support excluded from IDC Calculations. Includes incentives for participation in research funded survey/study.	OTHER DIRECT COSTS
8460	Permits	Expenses for obtaining authorization or consent to (someone) to do something such as building permit or to conduct business, events, etc.	OTHER DIRECT COSTS
8480	Postage & Delivery	Expenses for purchase of stamps or mailing documents.	COMMUNICATIONS
8486	Printing Expense	Expense related to duplication or printing of documents or other items.	PRINTING/DUPLICATION
8490	Prior FY Expense	Any expenses related to Prior Fiscal Year.	OTHER DIRECT COSTS
8492	Prizes	Reward for academic winners.	PROGRAM COSTS
8497	Community Relations	Expenses for Community / Public Relations.	OTHER DIRECT COSTS
8498	Fundraising	Expenses incurred in soliciting cash and noncash contributions, gifts, and grants. Report as fundraising expenses all expenses, including allocable overhead costs, incurred in: (a) publicizing and conducting fundraising campaigns; and (b) soliciting bequests and grants from individuals, foundations, other organizations, or governmental units. This includes expenses incurred in participating in federated fundraising campaigns; preparing and distributing fundraising manuals, instructions, and other materials; and preparing to solicit or receive contributions.	OTHER DIRECT COSTS
8540	Rental Expense	Cost for renting a location (examples include office space, meeting room, etc.)	RENTAL
8541	Royalties	Expenses paid for Royalties	OTHER DIRECT COSTS
8542	Equipment Rental Expense	Expenses related to equipment rental. (examples include Copiers, Kiosk, etc.)	RENTAL
8545	Repairs and Maintenance	To restore an asset to a previous operating condition or to keep an asset in its current operating condition.	REPAIRS AND MAINTENANCE

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8550	Reserve for Disallowance	Expense accrual to reserve for the disallowance of Grants & Contracts expenses.	BAD DEBT EXPENSE
8551	Salaries - Staff	Salaries expense related to G&C Staff.	SALARIES & WAGES
8552	Salaries - Faculty (Summer)	Salaries expense related to Faculty (Summer)	SALARIES & WAGES
8553	Salaries - Student Assistants	Salaries expense related to Student Assistants.	SALARIES & WAGES
8554	Salaries - Grad Student Assist	Salaries expense related to Grad. Student Assistant	SALARIES & WAGES
8555	Salaries - Faculty (AY)	Salaries expense related to Faculty (AY).	SALARIES & WAGES
8556	Salaries - Project Director	Salaries expense related to Project Directors.	SALARIES & WAGES
8558	Salaries - Release Time	Record stateside Salaries that are charged to FN/PF/LSU	SALARIES & WAGES
8560	Salaries - Other	Other Salaries expense.	SALARIES & WAGES
8561	Salaries - Staff	Salaries expense related to Staff and Accrued Vacation Expense	SALARIES & WAGES
8562	Salaries - Tips	Wages received through tips.	SALARIES & WAGES
8563	Salaries - Certified Teacher	Salaries expense related to Certified Teachers.	SALARIES & WAGES
8566	Salaries - Class Maintenance	Salaries expense related to Class Maintenance.	SALARIES & WAGES
8567	Salaries - Class	Salaries expense related to Class.	SALARIES & WAGES
8569	Salaries - Consultants	Salaries expense related to Consultants	SALARIES & WAGES
8571	Site Visits Expense	Expenses related to Site Visits	PROGRAM COSTS
8572	Special Events Expense	Expenses related to event (supplies, promotional items, signage, etc).	PROGRAM COSTS
8573	Scholarships	Awarded scholarships based on account criteria.	SCHOLARSHIPS
8574	Software	Electronic programs and applications that do not meet capitalization threshold.	COMPUTER COSTS
8575	Salaries-Allocation	All fringe benefits utilized for budgeting.	STAFF BENEFITS
8576	Scholarships - Non F&A	Scholarships that are excluded from IDC calculation.	SCHOLARSHIPS
8577	Stipends - Non F&A	Stipends that are omitted from indirect calculation.	STIPENDS/HONORARIA
8579	Stipends	Payments for students to help offset expenses for academic research or continuing education for career development.	STIPENDS/HONORARIA
8582	Student Fees	Some grant accounts use "tuition" instead of the scholarship object code 8573.	STIPENDS/HONORARIA
8584	Supplies - Student (Non F&A)	Supplies expense related to Students that are excluded from IDC calculation	SUPPLIES & MATERIALS
8585	Supplies - Office	Supplies used for the office or office materials (Staples, Office Depot, etc).	SUPPLIES & MATERIALS
8587	Supplies - Instructional	Supplies used for instructional purposes such as textbooks.	SUPPLIES & MATERIALS
8588	Supplies - Other	General and Other Supplies.	SUPPLIES & MATERIALS
8589	Equipment- Trackable	Theft sensitive Items or fixed assets under \$5,000 that needs to be tagged. Also includes Grants & Contracts theft sensitive items or fixed assets that need to be tagged and assess indirect costs.	SUPPLIES & MATERIALS
8590	Teacher Incentives	Expenses related to Teacher incentives.	STIPENDS/HONORARIA
8591	Telephone Expense	Cost for all land lines, fax lines, and cell phones during a usage period.	COMMUNICATIONS
8592	Training Expense	Expenses pertaining to training (books, supplies, classes).	EDUCATION/TRAINING
8593	Supplies - Training	Supplies expenses related items to Training.	EDUCATION/TRAINING
8594	Trash	Expense for disposal of garbage/waste.	UTILITIES
8595	Travel - Domestic	Domestic travel within the U.S. and its territories which can either be in-person or virtual.	TRAVEL
8596	Travel - International	Travel outside the U.S. and its territories.	TRAVEL
8597	Travel - Participant (Non F&A)	Participant Support for student travel. Excluded from IDC calculation (G&C).	TRAVEL
8598	Travel - Students	Expenses for Student Travel.	TRAVEL
8599	Travel - Consultants	Travel expense for Consultants	TRAVEL
8624	Uniforms	Expenses such as Polo shirts, Jackets provided to staff, dry cleaning .	OTHER DIRECT COSTS
8625	Utilities Expense	Expenses for Electricity, Heat (gas), Sewer.	UTILITIES
8675	Enrichment Program Expense	Designed to give CSUDH students the opportunity to obtain real world experience and develop leadership skills that compliment their academic experiences.	PROGRAM COSTS
8689	Equipment- Trackable NonF&A	Grants & Contracts theft sensitive items or fixed assets that need to be tagged, however are omitted from the indirect calculation.	SUPPLIES & MATERIALS
8692	Workshop Expense	Expenses related to workshops	EDUCATION/TRAINING
8694	Recycling Expense	Expenses related to recycling which is the process of collecting and processing materials that would otherwise be thrown away as trash and turning them into new products. <b>(NEW AS OF JANUARY 13.2022)</b>	UTILITIES
8910	Related Party Expense	Related Party Expense for interrelated entities.	OTHER DIRECT COSTS
8990	Grants Expense - Subcontracts	Subcontract <= 25K, include in IDC calculation	OTHER DIRECT COSTS
8991	Grants - Subcontracts > \$25K	Subcontract > 25K, exclude in IDC calculation	OTHER DIRECT COSTS
9610	Transfers from General Fund	Foundation Transfers received from Fund 10 accounts.	TRANSFERS IN
9614	Transfers from PF General Fund	Transfer from Philanthropic Foundation General Fund 14.	TRANSFERS IN
9630	Transfers from Designated Fund	Foundation Transfers received from Fund 30 accounts.	TRANSFERS IN
9640	Transfers from Enterprise Fund	Foundation Transfers received from Fund 40 accounts.	TRANSFERS IN
9648	Transfers from Univ Ent Fund	Foundation Transfers received from Fund 48 accounts.	TRANSFERS IN
9650	Transfers from G&C Fund	Foundation Transfers received from Fund 50 accounts.	TRANSFERS IN
9660	Transfers from Scholarships Fu	Philanthropic Foundation Transfers received from Fund 60 accounts.	TRANSFERS IN
9670	Transfers from Endowment Fund	Philanthropic Foundation Transfers received from Fund 70 accounts.	TRANSFERS IN

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9671	Transfers from Endow Mirr Fund	Philanthropic Foundation Transfers received from Fund 71 accounts.	TRANSFERS IN
9672	Endow Reinvestment Transfers	Used to record a reinvestment of a distribution to the Funds Historical Gift or Corpus balance. Classified as Income to Principal transaction type in Funddriver.	TRANSFERS IN
9680	Transfers from Plant Fund	Foundation Transfers received from Fund 80 accounts.	TRANSFERS IN
9689	Transfers from CP/Res Gft Fund	Philanthropic Foundation Transfers received from Fund 89 accounts.	TRANSFERS IN
9690	Transfers from CP/Agency Fund	Foundation Fund 90 Transfers received within Fund 90 accounts.	TRANSFERS IN
9710	Transfers to General Fund	Foundation Transfers to Fund 10 accounts.	TRANSFERS OUT
9730	Transfers to Designated Fund	Foundation Transfers to Fund 30 accounts.	TRANSFERS OUT
9740	Transfers to Enterprise Fund	Foundation Transfers to Fund 40 accounts.	TRANSFERS OUT
9748	Transfers to Univ Ent Fund	Foundation Transfers to Fund 48 accounts.	TRANSFERS OUT
9750	Transfers to G&C Fund	Foundation Transfers to Fund 50 accounts.	TRANSFERS OUT
9760	Transfers to Scholarships Fund	Philanthropic Foundation Transfers to Fund 60 accounts.	TRANSFERS OUT
9770	Transfers to Endowment Fund	Philanthropic Foundation Transfers to Fund 70 accounts.	TRANSFERS OUT
9771	Transfers to Endow Mirr Fund	Philanthropic Foundation Transfers to Fund 71 accounts.	TRANSFERS OUT
9789	Transfers to CP/Res Gft Fund	Philanthropic Foundation Transfers to Fund 89 accounts.	TRANSFERS OUT
9790	Transfers to CP/Agency Fund	Foundation Fund 90 Transfers to Fund 90 accounts.	TRANSFERS OUT
9999	P-Card Interface Use Only	DO NOT USE - for P-Card Interface Only	CASH IN BANK

For questions regarding Object Codes, please email [FoundationAccounting@csudh.edu](mailto:FoundationAccounting@csudh.edu)