

Object Cod	Object Description	Explanation
TUITION		
Undergraduate tuition		
40101	UG Tuition - Fall	Undergraduate Fall Tuition. STUDENT ACCOUNT USE ONLY
40102	UG Tuition - Spring	Undergraduate Spring Tuition. STUDENT ACCOUNT USE ONLY
40103	UG Tuition - Summer	Undergraduate Summer Tuition. STUDENT ACCOUNT USE ONLY
Grad tuition		
40201	Grad Tuition - Fall	Graduate Fall Tuition. STUDENT ACCOUNT USE ONLY
40202	Grad Tuition - Spring	Graduate Spring Tuition. STUDENT ACCOUNT USE ONLY
40203	Grad Tuition - Summer	Graduate Summer Tuition. STUDENT ACCOUNT USE ONLY
Certificate Tuition		
40301	Tuition non-degr - Fall	Non-Degree programs Tuition - Fall semester. STUDENT ACCOUNT USE ONLY
40302	Tuition non-degr - Spring	Non-Degree programs Tuition - Spring semester. STUDENT ACCOUNT USE ONLY
40303	Tuition non-degr - Summer	Non-Degree programs Tuition - Summer semester. STUDENT ACCOUNT USE ONLY
Other tuition		
40401	English 2nd Language	Tuition-English 2nd Language. STUDENT ACCOUNT USE ONLY
40402	Complete band Directors worksho	Tuition-Complete band Directors workshop. CONSERVATORY USE ONLY
40403	Continuing Educ. Prog	Tuition-Continuing Educ. Prog
40405	Camp revenue	Tuition-Camps and other educational programs designed by Capital University. Includes Reading Center fees.
40406	Kodaly Program	Tuition-Kodaly Program
40407	Summer ASP	Tuition-Summer Academic Success Program (ASP) for the Law School
40409	Summer Vocal Academy	Tuition-Summer Vocal Academy
FEES		
General/Mandatory fees		
41101	Health Services fees	Health Service Fees billed to Students. STUDENT ACCOUNT USE ONLY
41102	Student Technology fees	Student Technology Fees. STUDENT ACCOUNT USE ONLY
41103	Student Activity Fees	Student Activity Fees. STUDENT ACCOUNT USE ONLY
Degree - required		
41201	Private Lesson fees	Degree-required Private Lesson fees. STUDENT ACCOUNT USE ONLY
41202	Nursing Clinical fees	Degree-required Nursing Clinical fees. STUDENT ACCOUNT USE ONLY
41203	Education Course fees	Degree-required Education Course fees. STUDENT ACCOUNT USE ONLY
41204	Social Work course fees	Degree-required Social Work course fees. STUDENT ACCOUNT USE ONLY
Degree - non required		
41301	Course audit fees	Degree-non required Course Audit fees. STUDENT ACCOUNT USE ONLY
Incidental fees		
41401	Matriculation fees	Fee charged to newly admitted degree seeking students. STUDENT ACCOUNT USE ONLY
41402	Paralegal Admin fees	Administration fees charged to Paralegal Students
41403	ID Card replacement fees	Replacement of student, faculty or staff ID cards. STUDENT ACCOUNT USE ONLY
41404	Community Music tuition	Fees for music education in the community

Object Code	Object Description	Explanation
41408	Application fees	Fees for the cost of the selection and admission process
41409	Transcript fees	Fees to obtain a copy of a student's permanent academic record
41410	Credit by exam fees	Fees to student to take a qualifying exam in lieu of taking a class
41411	Nursing drug testing fees	Fees to Nursing students for drug testing

PRIVATE GIFTS AND GRANTS

Gifts - general

43101	Private gifts	Gifts received from private donors. ADVANCEMENT USE ONLY
43102	Annual Fund Giving	Annual fund giving gifts. ADVANCEMENT USE ONLY
43103	Church Subsidy	Financial support received from the ELCA
43104	Synod Gen Fund	Financial support received from the ELCA Synod.
43105	Private Grant Income	Private Grant
43106	Non-cash depository (payroll gifts)	Passthrough account for PAYROLL USE ONLY
43107	Pledge adj (Inc/Dec)	For changes in pledge. FINANCE USE ONLY.

Gift in kind

43201	GIK general	Gifts of goods and services; non-monetary
43202	GIK - Artwork	Gifts of artwork

GOVERNMENT GRANTS AND CONTRACTS

Federal Grants and Contracts

44101	Federal Grant Income	Federal government grant revenue.
44102	Federal Grant income-Passthru	Passthrough federal government grants; mostly financial aid.

State Grants and Contracts

44201	State Grant Income	State governments grant revenue.
44202	State Grant Income - passthru	Passthrough state government grants; mostly financial aid.

Indirect cost recovery

44301	Indirect cost recovery	Facilities and Administrative cost allowance received by the university in reimbursement for services rendered in support of grants and contracts administration
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INVESTMENT INCOME

Investment income-Non endowed

45101	Interest and Dividend Income - (non-end)	FINANCE USE ONLY
45102	Realized Gains (non-end)	FINANCE USE ONLY
45103	Unrealized Gains (non-end)	FINANCE USE ONLY
45104	Investment fees (non-end)	FINANCE USE ONLY

Investment Income-Endowment

45201	Interest and Dividend Income -end	FINANCE USE ONLY
45202	Realized Gains - endow	FINANCE USE ONLY
45203	Unrealized Gains-endow	FINANCE USE ONLY
45204	Investment Fees - endow	FINANCE USE ONLY
45205	Endowment expenses	FINANCE USE ONLY
45280	GL Reclass - COA only	FINANCE USE ONLY

Spendable formula/endowment distributions

45301	Spendable formula - Revenue	Income distributed from endowments and available for spending
45302	Spendable formula - Distributions	FINANCE USE ONLY

Object Cod	Object Description	Explanation
45303	Trust Income	Periodic income received from perpetual trusts for which the university is a named beneficiary.
45399	Spendable formula (current use)	FINANCE USE ONLY

AUXILIARY ENTERPRISE REVENUES

Room

46101	Room Revenue-Fall	Fall revenue for housing. STUDENT ACCOUNT USE ONLY
46102	Room Revenue-Spring	Spring revenue for housing. STUDENT ACCOUNT USE ONLY
46103	Room Revenue-Summer	Summer revenue for housing. STUDENT ACCOUNT USE ONLY

Board

46201	Meal Plan revenue	Board revenue specifically for meals
46202	Cap bucks revenue	Board revenue designated for Cap bucks

Other Auxiliary Enterprise Revenue

46301	Commissions - bookstore	Commisions received from bookstore sales
46302	commissions - dining service	Commisions received from dining services
46303	MES External Rev	Revenue received from MES services to clients external of Capital.

OTHER INCOME

Sales and service

48101	Advertising revenue	Revenue received from advertising
48102	Ticket sales	Revenue reeived from ticket sales
48103	Publication revenue	Revenue received from publications

Misc Other Income (above the line)

48301	Administration Fee	Administrative fees charged external parties for services rendered.
48302	Interest Income on Loans	FINANCE USE ONLY
48303	Interest Income on Fund Bal	FINANCE USE ONLY
48304	Penalty Income on Loans	FINANCE USE ONLY
48305	Service Cancel - Income	FINANCE USE ONLY
48306	Interest Income	FINANCE USE ONLY
48307	Vending machine commissions	Commisions received from vending machines
48308	Cap Ctr-prog Services	Program services revenue for activities held at the Capital Center, includes gym fees.
48309	Deposit Forfeiture	FINANCE USE ONLY
48310	Parking revenues	Revenue received from parking passes
48311	Parking Fines	Fines assessed for parking in undesignated areas
48312	Library Fines	Fines assessed for late/damaged library books and equipment
48313	Damage Fines	Fines assesed for damages
48314	Disciplinary Fines	Fines for discipline infractions
48315	Dishonored Check fees	Fees assessed for returned checks
48316	Late Payments fees	Fees assessed for late payments
48317	Late registration fees	Fees assessed for late registration
48318	Sale of Scrap	USE WITH FINANCE PERMISSION ONLY.
48319	Miscellaneous Revenue	USE WITH FINANCE PERMISSION ONLY.
48320	Seminary Charge back pre reunion Merger)	assessed for seminary charge back pre reunion used before
48321	Rental Income	Income assessed for rental of university properties.
48322	Deferred payment fee	Fee assessed for student deferred payment
48323	Program Income	Income assessed for miscellaneous student programs

Misc Other Income - (below the line)

48401	Matured Annuities	FINANCE USE ONLY
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Object Code	Object Description	Explanation
48402	Change Actuary Liab	FINANCE USE ONLY
48403	Gain/Loss - Sale of assets	FINANCE USE ONLY
48404	Contribution Revenue (Merger)	FINANCE USE ONLY

RELEASES & TRANSFERS

Releases & transfers

49001	Release from Restr.	To release restrictions on satisfaction of restriction, not necessarily spending. E.g. plant fund to operating fund.
49002	Inter-fund transfer	To transfer fund balance from one fund to a different fund E.g. from a fund 20 to another fund 11 account.
49003	Intra-fund transfer	To transfer fund balance within the same Fund. E.g. from a fund 20 to another fund 20 account.