COLORADO STATE UNIVERSITY
Financial Procedure Instructions
FPI 1-3

1. **Procedure Title:** Funds/Sub-funds

2. **Procedures Purpose and Effect:** The purpose is to define the sources of revenue and permitted expenditures for each of the University's funds.

3. **Application of Procedures:** This policy applies to all departments and areas within Colorado State University. This FPI does not address any sub-funds pertaining to Colorado State University – Pueblo or the CSU System Office.

4. **Exemptions:** None

5. **Definitions:** See chart in Appendix A for accounts and sub-funds in each fund group.

   A. Unrestricted Funds (Fund Group A)
   B. Auxiliary + Self Funded (Fund Group B)
   C. Restricted Funds (Fund Group C)
   D. Capital Projects (Fund Group F)
   E. Reserve Fund - Unrestricted (Fund Group H)
   F. Capital Assets (Fund Group I)
   G. Presentation Fund (Fund Group P)
   H. Bank (Fund Group Z)

   A. Unrestricted Fund (Fund Group Code "A"):

   1. Includes sub-funds: **COURSE, CSFS, EG, EXPSTA, EXTEN, PVM, and RARSP.**

   2. This fund group includes those economic resources of a college or university which are expendable for the purpose of performing the primary mission of the institution (instruction, research, and public service) and which are not restricted by external sources or designated by the governing board for other than operating purposes.

   3. There are two categories of State funding to Institutions of Higher Education: Re-appropriated Funds and Cash Funds. Re-appropriated funds include the College Opportunity Fund (COF) and Fee for Service (FFS). Cash Funds come from the State through the Long Appropriations Bill (Long Bill) and may include tuition and fees, indirect cost recoveries, and miscellaneous sources that have traditionally been appropriated as cash funds to institutions and agencies of higher education.

   4. Expenditures of this fund represent the cost incurred for goods and services used in the conduct of the institution's or agency's operations in carrying out the primary mission of the institution (instruction, research, and public service). They include the acquisition cost of capital assets, such as equipment and library books, to the extent appropriated funds are budgeted for and used by operating departments for such purposes.

5. Any unexpended budget remaining at year-end is subject to university regulations regarding carry forward into the new year. There is no automatic carry forward of budget balance (fund balance). Approved carry forward amounts are brought back into the account through the budgeting process.

6. Each of the sub-funds in this fund group has a specific stated purpose and the revenues and expenditures recorded in that sub-fund are to be only for that specific purpose.

    a) **COURSE** - The Student Course Fees sub-fund is for instructional fees charged to those students enrolled in certain academic courses. Such fees are designed to cover specific supplies, services, facility rentals, equipment replacement, and/or maintenance and other costs not covered by general tuition. The assessment of a course fee is subject to extensive review and approval by the deans of the colleges, the Special Course Fee Committee, and the Provost. The Provost makes the recommendation to the President for submission to the Board of Governors. Accounts may only be established in this fund for course fees that have such approval. The only two exceptions are the Tech Fee accounts (259xxxx) which are denoted in Kuali with the account type TF, and the Music Program Fee which is denoted with the account type code of PF.

    b) **CSFS –** The Colorado State Forest Service sub-fund is for CSU's Forest Service operations only and the funding comes from the State. The funding covers various Forest Service Operations.

    c) **EG** – The Educational and General sub-fund is a budget based sub-fund that is used for the accounts stated purpose and is from appropriated dollars.

    d) **EXPSTA** – The Experiment Station sub-fund is funded from the Colorado Agricultural Experiment Station to help support faculty research not only in the College of Agricultural Sciences, but across the CSU campus.

    e) **EXTEN** – The Extension Service sub-fund is used for educational information and programs that help safeguard health, increase livelihood, and enhance well-being for Coloradoans and are normally scattered throughout Colorado. The activity mainly serves as public service and research activities.

    f) **PVM** – The Professional Veterinary Medicine sub-fund is used to record the educational activities of the PVM program. This account is budget based and does not include their self-funded operations.

    g) **RARSP** – The Research Admin Resources Scholarly Program sub-fund is used for research activity at CSU that does not fit within the other sub-funds.

B. Auxiliary and Self-Funded Fund (Fund Group Code "B"):

1. Includes sub-funds: **ATHLET, AUX, CONFER, CONTED, CSFSSF, DCESUP, ENTERP, EXPSF, EXTSF, GASBEX, GENOP, INSURE, INTLPR, ONLPL, POOLED, PVMSF, RECHAR, SPWIP, STUORG, SUSPEN,** and **WIP.**

2. This fund group is used to account for the sale of goods and services incidental to the University's primary mission (instruction, research, and public service). Included are only those activities that are substantially related to the functions of the institution. In general, the purpose of such activities is focused primarily on serving the students, faculty, and staff of the University. Sales of goods and services to the external community are allowed provided such goods and services represent a resource, which is directly related to a specific element of the University's mission. In addition, activities in these funds are: 1) self-supporting, 2) NOT primarily for the discovery of new knowledge, 3) NOT to compete with private industry in serving the general public, and 4) NOT to engage in business-type operations unrelated to the mission of the University.

3. Revenues of this fund group are generated by a vendor/customer relationship. Sources may include (but are not necessarily limited to): sales of goods and services, room and board charges, facility rentals, student fees, ticket sales, continuing education tuition, and parking permits.

4. The expenditures of this fund group include all reasonable and necessary costs related to the goods or services provided.

5. Each of the sub-funds in this fund group has a specific stated purpose and the revenues and expenditures recorded in that sub-fund are to be used only for that specific purpose.

6. Specific information for each sub-fund follows:

    a) **ATHLET** and **AUX** – The Athletics and Auxiliary Sub-Funds record revenue and expenses related to self-funded activities that furnish goods and/or services to students, faculty, staff, and the general public. Some accounts within this sub-fund record activity related to students where the revenue is from a student fee that is approved by the Board of Governors.

    b) **CONFER** – The Conferences Sub-Fund is for the activities of conferences managed by the Conference Services Department, all expenditures associated with providing such conferences, and all conference administrative costs.

    c) **CONTED** – The Continuing Education sub-fund is for the activities of the Division of Continuing Education, including all tuition for Continuing Education credit courses, all expenditures associated with providing such courses, and all Continuing Education administrative costs as approved by the Colorado Commission on Higher Education (CCHE).

    d) **CSFSSF**, **EXPSF**, and **EXTSF** - The Forest Service Self-Funded sub-fund, Experiment Station Self-Funded sub-fund, and Extension Services Self-Funded sub-fund are used by the agencies for the sale of goods and services incidental to the University’s primary mission (instruction, research, and public service).

    e) **DCESUP** - The Division of Continuing Education Support sub-fund was created to monitor activities in various departments that pertain to Continuing Education programs. Revenues reported in these accounts are those received through Continuing Education and redistributed to the departments on an agreed upon percentage/distribution basis.

Expenditures in these accounts are to be those incurred by the departments in direct relation to the Continuing Education programs.

f) **ENTERP** - The Enterprise Fund sub-fund is used for self-funded activities in support of the University's primary mission (instruction, research, and public service).

g) **GASBEX** - The GASB-Excludable sub-fund separates and identifies certain GASB and other financial activity to facilitate specific reporting requirements. The activity in this sub-fund should be included in all reporting unless specifically instructed to be removed, such as for the HLC Ratio Analysis (CFI) and quarterly BOG statements. Use of these funds is restricted to the Department of Business and Financial Services.

h) **GENOP** - The General Operations sub-fund is for goods and services provided to students, faculty, staff, and the external community which are created as a result of operations of a self-supporting nature, and which are substantially related to the University's mission (instruction, research, and public service).
    i. There may be some sales to university departments, but never to Sponsored accounts.
    ii. In general, operations in this sub-fund are linked to one or more of the following activities:
        - Instructional or laboratory experiences for students
        - Laboratory experiences for students in support of research
        - Public services provided to the external community using the expertise of the professional staff of a land-grant institution (such services not generally available from private industry in Colorado)
        - General on-campus services provided as part of the overall administration of the University (e.g., parking management)

i) **INSURE** - The Insurance Trust Fund sub-fund separates and identifies our self-funded insurance, the Other Post-Employment Benefits (OPEB), and insurance reserve accounts.

j) **INTLPR** – The International Programs Study Abroad sub-fund consists of non-Auxiliary accounts. This sub-fund holds instructional accounts for logistical, administrative and travel expenses associated with student and faculty participation in study abroad and International Programs.

k) **ONLPL** – The OnlinePlus sub-fund is used for activities related to the Division of Continuing Education's noncredit courses, badging, Master Gardner, or any other entrepreneurial programs developed through the Division of Continuing Education.

l) **POOLED** - The Pooled Accounts sub-fund is used for segregating specific assets of the University for control purposes. Use of these funds is restricted to the Department of Business and Financial Services.

m) **PVMSF** - The Professional Veterinary Medicine Self-Funded sub-fund is used to record the self-funded activities of the PVM program such as the Veterinary Teaching Hospital.

This account is self-funded and does not include their budget-based (educational) operations.

n) **RECHAR** - The Recharge Center sub-fund is a fiscal entity for the purpose of accumulating and billing costs. Individual accounts or a group of accounts record the supplying of goods and services at cost by one University department or unit to multiple University departments, projects, or units. This is the only sub-fund allowed to bill sponsored projects (SPONPR sub-fund).

o) **SPWIP** and **WIP** - The Sponsored Work Orders sub-fund and the Work Orders sub-fund allow for accumulation of costs for the fabrication of equipment/models. The costs are then transferred to the sub-fund which will ultimately fund the expense, either monthly or upon completion of the project.

p) **STUORG** - The Student Organizations sub-fund is for activities whose primary purpose is students' emotional and physical well-being as well as intellectual, cultural, and social development, outside the context of formal academic programs. The major funding source for this sub-fund is student activity fees. Some activities may result in sales of goods or services to the external community, but the focus is that of self-supporting activities funded by students, directed by students for the benefit of students. Included in this sub-fund are:
   i. Associated Students of Colorado State University (ASCSU)
   ii. University affiliated social and cultural groups
   iii. Intramural/recreational sports activities (excluding direct expenses of and bond payments for the Student Recreation Center)
   iv. Special student services funded through student-approved fees, (e.g., legal service, ombudsman, community services, and Resources for Disabled Students).
   v. Publication of the student newspaper and yearbook
   vi. Other self-governing student clubs and honorary societies not affiliated with ASCSU but recognized by the University and associated with specific academic departments.

q) **SUSPEN** - The Suspense sub-fund is reserved for accounting transactions, which require correction. The accounts in this sub-fund are referred to as continuation accounts. The first three digits of the continuation account are "200" with the last four digits being the department number. Departments are responsible for correcting transactions in their continuation account. Campus Services provides oversight to these accounts. These accounts must have a zero balance by year-end.

C. Restricted Fund (Fund Group Code "C"):

1. Includes sub-funds: **AGENCY, COSFA, DHFO, DIRLN, ENDOW, ERRF, EXPRHF, EXPRHM, EXPRMC, EXTAGR, EXTREF, EXTRRR, EXTRSL, FEDSFA, FRP, GIFT, HEAFOR, LOANS, PVMFED, PVMLRP, PVMSTA, SLICE, SPONPR, WATER, WILDMT, WRMRF** and **WORKST.**

2. This fund group includes resources received from an external source for a specific purpose. These sub-funds are only restricted by externally imposed limitations (external donor, legislature, or other sponsor). Restricted funds include appropriated funds restricted by an

appropriating government for a specific use, which cannot be changed without permission of the appropriating agency. Other sources of restricted funds are restricted government contracts and grants and private restricted gifts, grants, and contracts. There are legal limitations on the use of these funds.

3. Revenues of this fund group are categorized as: appropriations, contract and grant revenue, gifts, student group revenue and investment income.

4. Monies in this fund group are to be expended according to the restrictions placed by the external sponsor. However, regardless of sponsor restrictions, these funds may NOT be expended for any purpose which is not allowed by State or Federal law, State Fiscal Rules, or Colorado State University Campus Financial Policies.

5. For some funds in this fund group, receipts are recognized as revenue only to the extent that they equal expenditures.

7. Specific information for each sub-fund follows:

a) **AGENCY, DHFO**, and DIRLN- The Agency Fund sub-fund, Deposits Held for Others sub-fund, and the Federal Direct Loan sub-fund are held by the University as a custodian for students, faculty, and others. Ownership of the funds is retained by the agency or sponsor. For an agency relationship to exist, the deposit must be received before expenditures are incurred. Expenditures are made at the direction of the agent. Unused funds must be returned to the agent or sponsor. Expenditures from this sub-fund must also comply with all applicable University policies and regulations as well as restrictions from the agent. Starting in FY2021, the AGENCY sub-fund is excluded from the University financial statements and is reported separately as a custodial fund per GASB Statement No. 84-Fiduciary Activities. The DHFO sub-fund has accounts previously housed in the AGENCY sub-fund that were not considered Fiduciary Activities.

b) **COSFA** - The Student Financial Assistance sub-fund source of revenue is CCHE. The expenditures are limited to scholarships and work study salaries and must conform to CCHE guidelines.

c) **ENDOW** - The Endowment Fund sub-fund accounts for the directives set forth in the Land Grant Act of 1862, in which the federal government granted lands to the State of Colorado for the endowment and support of at least one college where the leading objectives are agriculture and the mechanic arts. This sub-fund must comply with all University policies and procedures. In addition, its use is restricted primarily to Business and Financial Services. The Endowment Sub-fund includes the investment monies managed by the Colorado State University Foundation which are restricted in nature.

d) **ERRF** – The Externally Restricted Reserve Funds sub-fund holds cash for previously identified strategic or operating initiatives that is restricted in its use by the external source of the funds. Interest is earned on the balances in these accounts, which means the department will be able to use the interest earnings for project expenses. Transfers in and out of a reserve account are closely monitored to ensure funds are being used as

originally intended and per the restrictions placed on the funds. There should be no expenses occurring in these accounts, just the transfer of funds in and out.

e) **EXPRHF, EXPRHM**, and **EXPRMC** - The Experiment Station Restricted sub-funds include: Exp Station-Restricted-Hatch Formula, Exp Station Restricted – Hatch Multi-State, and Exp Station Restricted – McIntire Stennis. These funds are only used for recording the appropriate funds awarded to the CSU Experiment Station and the related expenditures under the Hatch Act, the Hatch Multi-State Act, and the McIntire Stennis Act. No other revenue or deposits should be made to these sub-funds. Expenditures in these sub-funds should be restricted to the authorized research projects and allowable administrative expenses.

f) **EXTAGR** - The Extension Services AgrAbility Project sub-fund revenues come from restricted state appropriated funds established under SB21-137. No other revenue or deposits should be made to this sub-fund. Expenditures in this sub-fund should be restricted to those authorized in the legislation. The function of this sub-fund is public service.

g) **EXTREF, EXTRRR, EXTRSL** - The Extension Services Restricted sub-funds include: Extension Services Restricted – Expanded Food and Nutrition Education Program, Extension Service Restricted – Renewable Resources Extension Act, and Extension Service Restricted – Smith Lever. These sub-fund revenues come from restricted federal appropriated funds, federal contracts and grants, state contracts and grants, and private contracts and grants. The function of these sub-funds is public service.

h) **FEDSFA** - The Federal Student Financial Aid sub-fund source of revenue is appropriated by the Department of Education. Funds are expended based on the guidelines placed by the federal program. Indirect administrative costs are not allowable. The following are some examples of allowable expenses which must be directly related to the specific program: staff salaries, travel, printing and mailing brochures, supplies, equipment, etc.

i) **FRP** – The Forest Restoration Project sub-fund has state appropriated funds created through state legislation for specific forest preservation programs.

j) **GIFT** - The Gift Fund sub-fund source of revenue is limited to gifts and investment income earned on accumulated gifts. Cash gifts for the University are received by the CSU Foundation while Gifts in Kind are processed by the Development and Advancement Information Services Department. The Foundation invests the gift revenue and deposits funds into the Gift sub-fund to cover anticipated expenditures. Income earned on endowments held by the CSU Foundation may also be expended through Gift sub-fund accounts. Funds are to be expended according to the restrictions placed by the donor and must also comply with all other regulations which apply to expenditures of university funds.

k) **HEAFOR** – The Healthy Forests-Vibrant Communities Sub-fund is used to track activities related to the Healthy Forests and Vibrant Communities.

l) **LOANS** - The Student Loans sub-fund records and monitors the activity for the Perkins Loan and Health Professional Loan Programs.

m) **PVMFED** and **PVMSTA** - The Professional Veterinary Medicine Federal Restricted sub-fund and the Professional Veterinary Medicine State Restricted sub-fund are used only for recording the appropriated funds and the related expenses for animal health and disease research. Funds are allocated to the University by a formula based on funds spent on animal health and disease research on food and fiber animals. No other revenue is permitted in the sub-funds. Funds are expended according to the restrictions placed by the federal or state appropriation.

n) **PVMLRP** – The Professional Veterinary Medicine Loan Repayment Program sub-fund relates to the federal and state Veterinary Education Loan Repayment Program which provides loan repayment assistance for veterinarians to work in rural communities where large and small animal professional veterinary care is needed. This program is a national effort to address veterinary shortages in rural areas.

o) **SLICE** – The Student Leadership Involvement and Community Engagement sub-fund is held by the University as a custodian for the student group. Ownership of the funds is retained by the student groups. Any accounts with no activity in over two years will have the funds moved to the SLICE supply room account to benefit all the SLICE accounts. The revenue comes solely from student group activities such as member fees and/or student fundraising activities. No CSU student fees are distributed directly to this sub-fund. The expenses are related to the student group and must follow University Fiscal Rules and the SLICE office student group rules. Starting in FY2021, the SLICE sub-fund is excluded from the University financial statements and is reported separately as a custodial fund per GASB Statement No. 84-Fiduciary Activities.

p) **SPONPR** - The Sponsored Programs sub-fund revenue comes from federal, state, and private contracts, grants, and agreements as reimbursement for costs incurred. The nature of the relationship between the University and the external sponsor can be characterized as grantee/grantor, sponsor/contractor, or cooperators. Each account is supported by a signed funding document, although an individual funding document may have several accounts. Funds are to be expended for the purpose specified by the external sponsor and must be allowable as defined by the sponsor.

    i. Accounts in this fund generally carry the federally negotiated indirect cost rates. Activities administered in this sub-fund include organized research, sponsored instruction, and other sponsored activities.

q) **WATER** – A state appropriated sub-fund created through the state legislature for maintaining the Colorado Water Institute.

r) **WILDMT** – The Wildfire Mitigation Incentives for Local Governments sub-fund is a State appropriated grant program within the Forest Service created through state legislation. The program awards grants to local governments dedicated to forest management or wildfire mitigation efforts.

s) **WRMRF** – The Wildfire Risk Mitigation Revolving Fund Sub-fund, created in HB09-1199, is used to track activities related to the wildfire risk mitigation loan program. This program loans businesses start-up capital for new facilities or equipment to harvest, remove, use, and market beetle-killed and other timber taken from private, federal, state, county, or municipal forest lands as part of a wildfire reduction or fuels mitigation treatment.

t) **WORKST** - The Workstudy sub-fund revenue comes from federal appropriations and payments from off-campus employers. The only appropriate expenses in this fund are salaries and administrative costs.

D. Capital Projects (Fund Group Code "F"):

1. Includes sub-funds: **CPAD, CPCOP, CPLB, CPOTH**, and **CPRR.**

2. These sub-funds must comply with all University policies and procedures. In addition, their use is restricted primarily to Business and Financial Services and Facilities Management.

3. The Capital Projects sub-funds are used to accumulate all the costs for a construction project while it is being built. At the end of the project, the entire cost of the project is capitalized if it meets the capitalization guidelines. Regardless, the accounts are closed at the conclusion of each project.

4. Specific information for each sub-fund follows:

a) **CPAD** - The Capital Projects, Auxil/Debt sub-fund accounts for projects that are financed by the operating sub-funds of Auxiliaries, Athletics, or by the issuing of bonds for the construction of a specific facility. There must be sufficient cash to pay vendors/contractors when the bills come due. Revenues to this sub-fund can come from any number of sources but are usually proceeds from a bond issue.

b) **CPCOP** – Capital Projects, COP

c) **CPLB** - The Capital Projects, Long Bill sub-fund accounts for projects, which are directly appropriated by the State through the Long Bill.

i. There are two categories of revenue: Re-appropriated Funds and Cash Funds. Re-appropriated Funds are distributed from State revenues. Cash funds come from sources other than State revenues and are designated in the Long Bill.

d) **CPOTH** - Capital Projects, Institutional sub-fund accounts are for all construction projects of the University that will be capitalized and are not included in the CPLB, CPAD, and CPCOP sub-funds. Revenues to the sub-fund come from a variety of sources.

e) **CPRR** - Capital Projects, Renew & Replace sub-fund used for any remodel or repair project that will not be capitalized. These projects are tracked in a plant fund as they are related to capital assets.

E. Unrestricted Reserve Fund (Fund Group Code "H"):

1. Includes sub-fund: **RESERV**.

2. Specific information for the sub-fund follows:

a) **RESERV** – Unrestricted Reserve Fund sub-fund accounts are created to hold funds set aside by a department for specific projects and they are considered unrestricted; there is no external, legal restriction requiring the reserve of funds for a specific purpose. Interest is earned on the balances in these accounts, which means the department will be able to use the interest earnings for project expenses. Transfers in and out of a reserve account are closely monitored to ensure funds are being used as originally intended. There should be no expenses occurring in these accounts, just the transfer of funds in and out.

F. Capital Assets Fund (Fund Group Code "I"):

1. Includes sub-funds: **CAPAUX** and **CAPGEN**.

2. These sub-funds are used to record all capital assets that appear on the balance sheet, including equipment used for research and teaching, library books, films, buildings, land, improvements to land, construction-in-progress (CIP), along with long term debt, and interest to be capitalized.

a) **CAPAUX** - Capital Assets, Auxiliary sub-fund accounts contain any building or CIP project funded by an auxiliary.

b) **CAPGEN** – Capital Assets, General sub-fund accounts are used to track CIP, capitalized equipment and building construction projects, and the related accumulated depreciation for non-auxiliary buildings.

3. Accounts in these sub-funds should not carry any cash balances and should remain open as long as the University is in ownership of the associated building asset.

G. Presentation Fund (Fund Group Code "P"):

1. Includes sub-funds: **PRESEN**

a) **PRESEN** - The Presentation sub-fund must comply with all University policies and procedures. In addition, their use is restricted primarily to Business and Financial Services.

H. Bank (Fund Group Code "Z"):

1. Includes sub-funds: **BANK**

a) **BANK –** this sub-fund is for use by BFS only.

6. **Procedure Statement:**

This procedure provides guidance for determining which funds will be used to account for each of the activities of the University. Activities are to be assigned to funds based on the type of activity involved. Issues not related to the specific type of activity (indirect cost, approvals required, and so on) are used to assign account numbers to activities. Where confusion exists about which fund should be used to account for a particular activity, the final decision rests with the Director of Business and Financial Services. For clarification or advice on which fund to use, contact your Campus Services Provider.

All funds of the University are subject to State and Federal laws. All University fund groups are subject to the CSU System Fiscal Rules and the Colorado State University Financial Policies.

7. **Reference and Cross-References:** Fund and Sub-fund structure is posted in Kuali Financial Systems.

8. **Forms and Tools:** No applicable forms or tools.

APPENDIX A

Fund Group Code	Sub-Fund Group Code	Description	Account Numbers Begin With
A	COURSE	Student Course Fees	25
A	CSFS	Colorado State Forest Service	19
A	EG	Education & General	13
A	EXPSTA	Experiment Station	15
A	EXTEN	Extension Service	17
A	PVM	Professional Veterinary Medicine	14
A	RARSP	Research Admin Resources Scholarly Progr	16
B	ATHLET	Athletics	26
B	AUX	Auxiliaries	26 & 27
B	CONFER	Conference	26
B	CONTED	Continuing Education	12
B	CSFSSF	Forest Service-Self Funded	19
B	DCESUP	DCE Support	12
B	ENTERP	Enterprise Fund	29
B	EXPSF	Experiment Station-Self Funded	15
B	EXTSF	Extension Service-Self Funded	17
B	GASBEX	GASB-Excludable	30
B	GENOP	General Operations	22
B	INSURE	Insurance Trust Fund	28

B	INTLPR	International Programs - Study Abroad	26
B	ONLPL	OnlinePlus	12
B	POOLED	Pooled Accounts	24
B	PVMSF	Prof Vet Med Self Funded	14
B	RECHAR	Recharge Centers	21
B	SPWIP	Sponsored Work Orders	88
B	STUORG	Student Organizations	23
B	SUSPEN	Suspense	20
B	WIP	Work Orders	89
C	AGENCY	Agency Fund	99
C	COSFA	Student Financial Assistance	64
C	DHFO	Deposits Held for Others	99
C	DIRLN	Federal Direct Loans	9912
C	ENDOW	Endowment Fund	60
C	ERRF	Externally Restricted Reserve Funds	76
C	EXPRHF	Exp Station-Restricted-Hatch Formula	15
C	EXPRHM	Exp Station-Restricted-Hatch Multi-State	15
C	EXPRMC	Exp Station-Restricted-McIntire Stennis	15
C	EXTAGR	Extension Services-AgrAbility Project	17
C	EXTREF	Extension Service-Restricted-EFNEP	17
C	EXTRRR	Extension Service-Restricted-RREA	17
C	EXTRSL	Extension Service-Restricted-Smith Lever	17
C	FEDSFA	Federal Student Financial Aid	64
C	FRP	Forest Restoration Project	19
C	GIFT	Gift Fund	64
C	HEAFOR	Healthy Forests-Vibrant Communities	19
C	LOANS	Student Loans	50 & 59
C	PVMFED	Professional Vet Med-Federal Restricted	14
C	PVMLRP	Professional Vet Med-Loan Repayment Program	14
C	PVMSTA	Professional Vet Med-State Restricted	14
C	SLICE	Student Leadership Involvement and Community Involvement	23
C	SPONPR	Sponsored Programs	53
C	WATER	Colorado Water Institute	10
C	WILDMT	Wildfire Mitigation Incentives for Local Governments	19
C	WRMRF	Wildfire Risk Mitigation Revolving Fund	19

C	WORKST	Workstudy	64
F	CPAD	Capital Projects, Auxil/Debt	72 & 772
F	CPCOP	Capital Projects, COP	771
F	CPLB	Capital Projects, Long Bill	771
F	CPOTH	Capital Projects, Institutional	73 & 773
F	CPRR	Capital Projects, Renew & Replace	74 & 774
H	RESERV	Reserve Fund - Unrestricted	75
I	CAPAUX	Capital Assets, Auxiliary	78
I	CAPGEN	Capital Assets, General	77
P	PRESEN	Presentation Fund	11
Z	BANK	Bank Accounts	000