

Subfund Groups to be Budgeted in Budget Construction for FY19 for Chart Code CO

Below are the subfund groups that are to be budgeted in Budget Construction for Expenditure and Revenue budgets (including interdepartmental and interauxiliary credits) for accounts that you plan to use in FY19.

KFS Subfund Title	FRS Fund Group	Description
Appropriated Funds:		
EG	13	Education & General (Budget only expenditures, EXCEPT budget revenue for Misc. Revenue & Tuition Differential accounts)
PVM	14	Professional Veterinary Medicine (Accounts 14xxxxx and 1495xxx, excluding 1491xxx)
EXPSTA	15	Experiment Station
RARSP	16	Research Admin Service Resources for Scholarly Programs
EXTEN	17	CSU Extension
CSFS	19	Colorado State Forest Service
COURSE	25	Student Course and Technology Fees

Auxiliary & Self-Funded Activities:		
CONTEd	12	Continuing Education (Accounts 1200000-1249999)
ONLPL	N/A	OnlinePlus (Accounts 1200000-1249999)
PVMSF ³	14	Professional Vet Med- Self Funded
GENOP	22	General Operations
STUORG	23	Student Organizations
ATHLET	26	Athletics (Accounts 2600000 – 2601990)
ENTERP	29	Enterprise Fund (Includes RBRF and NRRC accounts)
EXPSF	35	Experiment Station Self-Funded (Accounts 15xxx60)
EXTSF	37	CSU Extension Self-Funded
CSFSSF	39	Forest Service Self-Funded (1930000-1939999 Misc) (1940000-1949990 Districts) (1950000-1959990 State Land Accts) (196xxx0)
AUX	62	Auxiliaries (Accounts 2602000 - 2699990, 27xxxxx)

Current Restricted Funds:		
WATER ¹	10	Colorado Water Institute
PVMSTA	14	Professional Vet Med State Restricted (Accounts 1400230, 240,260,1470040, 1495xxx)
FRP ¹	19	Forest Restoration Project (Accounts 1900321, 1929200, 1929300, 1929400, 1929500, 1929700)
COSFA	42	Student Financial Assistance (Accounts 6429000 – 6429990)
PVMFED	54	Professional Vet Med Federal Restricted (Accounts 1491xxx)
EXPRHF	55	Experiment Station Restricted- Hatch Formula (Accounts 15xxx20)
EXPRMC	55	Experiment Station Restricted- McIntire-Stennis (Accounts 15xxx30)
EXPRHM	55	Experiment Station Restricted- Hatch Multi-State (Accounts 15xxx40)
EXTR	57	CSU Extension - Restricted
EXTRSL	57	CSU Extension Restricted - Smith Lever
EXTREF	57	CSU Extension Restricted - EFNEP
EXTRRR	57	CSU Extension Restricted - RREA
OPEB⁵	N/A	Other Post Emp Benefits – Fiduciary Fund (NEW FY16 – Only for BFS) —

Subfund Groups to be Budgeted in Budget Construction for FY19 for Chart Code BG

BOG	SO	Board of Governors of CSU System (11xxxxx)
BOGSF	S2	Board of Governors-Self Funded

Subfund Groups for Chart Code BG & GC (not being budgeted in Budget Construction for FY19)

KFS Subfund Title	FRS Fund Group	Description
CSUSDR ¹	S3	CSUS Debt Repayment (Chart Code BG)
CSUGGE ¹	S4	CSU-Global Campus (Chart Code GC)

Subfund Groups for Chart Code OT (not being budgeted in Budget Construction for FY19)

OPEB ⁵	N/A	Other Post Emp Benefits – Fiduciary Fund (NEW FY16 – Only for BFS)
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The remaining subfund groups may have salaries staffed against them in Budget Construction, which is expected because departments need to know that employees are 100% funded for the new fiscal year. However, you will not need to budget all account activities through Budget Construction for the following subfund groups:

No Budget Entries Required:		
KFS Subfund Title	FRS Fund Group	Description
PRESEN ¹	01	Presentation Fund
LOANS ¹	05	Student Loans
ENDOW ¹	06	Endowment Fund
AEP ¹	18	Academic Enrichment Program
HEAFOR	19	Healthy Forests - Vibrant Communities (account 1929100)
SUSPEN ¹	20	Suspense
RECHAR	21	Recharge Centers
POOLED	24	Pooled Accounts
INSURE	28	Insurance Trust Fund
DCESUP	32	Division of Continuing Education (DCE) Support (Accounts 1250000 - 1289990)
WORKST ¹	40	Workstudy
FEDSFA ¹	49	Federal Student Financial Aid
SPONPR ¹	53	Sponsored Programs
CONFER ¹	62	Conferences (only a subset of 62 fund)
GIFT ¹	64	Gift Fund
CPLB,CPAD,CPOTH,CPRR, RESERV, CAPGEN, CAPAUX ¹	71-78	Capital Projects (Plant Funds), Reserve Fund, Capital Assets General/Auxiliary
SPWIP, WIP ¹	88, 89	Work Orders, Sponsored Work Orders
AGENCY ¹	99	Agency Fund
DIRLN ¹	99	Direct Loans
BANK ¹	NA	Bank Accounts
INTLPR ¹	NA	International Programs - Study Abroad (261xxxx)
SLICE ¹	New	Student Leadership Involvement and Community (23xxxxx)

¹ The Budget Office does not feed budgets from Budget Construction to KFS for these subfunds.

² WPF, WERF, SFSF were retired in 2015

³ Fringe will remain centralized for PVMSF for now.

⁴ Removed Subfunds GOVTRF & ARRA in 2017

⁵ Moved OPEB from chart CO to its own chart code “OT” in FY18