

**COLORADO SCHOOL OF MINES  
ALL FUNDS BUDGET GLOSARRY**

**FUND TYPES**

**Current Funds** are those funds that are earned and expended in the current fiscal year. They include the Unrestricted Funds and Restricted Funds.

Current Unrestricted Funds are funds collected for any general operations purpose. They include the General Fund (primarily tuition revenue and state support) and Auxiliary Funds (primarily student or external payments for services

**General Funds (Fund Types 11, 12)** are State Appropriated and budgeted on a fiscal year basis. General funds come from tuition, fees, state support and general income.

<b>Fund Type</b>	<b>Description</b>	<b>Denoted</b>
11	State Appropriated	1XXX
12	State Appropriated Exempt	11XXXX

**Auxiliary Funds (Fund Types 31, 32, 33, 36)** are funds that come from operations that are self-supporting and ancillary to the School's academic mission.

<b>Fund Type</b>	<b>Description</b>	<b>Denoted</b>
31	Auxiliary and Self Funded	3XXX and 3XXXXX
32	Internal Service Activity Exempt	31XX
33	Auxiliary Self Funded Non Exempt	32XX
36	Auxiliary Self Funded Exempt	33XX

Current Restricted Funds are those funds for which the use has been designated by an external agency or individual and limited to support a specific purpose and/or unit. In addition to sponsored research, contributions to the CSM Foundation and state and federal financial aid are also recorded in the Restricted Fund.

**Sponsored Programs Funds (Fund Type 21)** are research funds granted to the School for specific research activity. Sponsored research grants are administered according to each grant proposal.

**Other Restricted Funds (Fund Types 21, 27, 29)** includes contributions to the CSM Foundation and state and federal financial aid.

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<b>Fund Type</b>	<b>Description</b>	<b>Denoted</b>
21	Current Funds Restricted	2XXX and 1XXXX 2XXXX 3XXXX 4XXXX 5XXXX 6XXXX
27	Current Funds Restricted-Pvt/Gift	27XX and 6XXXXXX
29	Current Funds Restricted NonExempt	29XX

**Noncurrent Funds** include Plant Funds, Loan Funds and Endowments.

**Endowment & Loan Funds (Fund Types 41, 61)** are funds used to support instruction or provide loans to students, typically on a revolving basis. Gift documents can designate qualifications, cancellation provisions of endowments or loans.

<b>Fund Type</b>	<b>Description</b>	<b>Denoted</b>
41	Loan Fund	4XXX
61	Endowment Fund	6XXXX

**Plant Funds (Fund Type 91)** are funds which support the School's physical plant and relate to their financing, including Construction in Progress and Depreciation. The major categories of items recorded in the Plant Fund include Unexpended Plant, Renewal and Replacement, Retirement of Indebtedness, and Investment in Plant.

<b>Fund Type</b>	<b>Description</b>	<b>Denoted</b>
91	Plant Fund Exempt	9XXX

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**ORGANIZATION CODES**

**Organization Codes** are four- to six-digit numbers denoting the second part of the FOAP, usually a department or other organizational area within the institution. Four digit codes represent departments or units that cover a group of specific organizations.

<b>Org Roll-up</b>	<b>Description</b>	<b>Org Roll-up</b>	<b>Description</b>
1000	President	1185	Library
1100	VP Academic Affairs	1186	Registrar
1101	Chemical Engineering	1187	WISEM
1102	Chemistry and Geochemistry	1200	VP Finance and Operations
1103	Economics and Business	1201	Legal Services
1104	Engineering	1202	Policy and Planning
1105	Environ Science and Engineering	1203	Budget
1106	Geology and Geological Engineering	1204	Institutional Research
1107	Geophysics	1210	Research Services
1108	Liberal Arts and Intl Studies	1220	Human Resources
1109	Mathematical and Computer Sciences	1230	Fiscal Services
1110	Metallurgical and Materials Eng	1240	Plant Facilities
1111	Mining Engineering	1250	Purchasing
1112	Petroleum Engineering	1260	Environmental Health
1113	Physics	1270	Information Services
1120	Academic Departments	1300	VP Student Life
1140	Academic Programs	1310	Student Activities
1141	Center for Engineering Education	1320	Student Services
1142	EPICS	1330	Admissions
1143	McBride	1340	Financial Aid
1144	Military Science	1342	Federal Fin Aid
1145	Museum	1344	State Fin Aid
1146	SPACE	1346	Institutional Fin Aid
1160	Research	1348	Private Fin Aid
1163	CERI	1350	Student Life Operations
1166	Research	1360	Public Safety
1180	Academic Support and Services	1370	Health Services
1181	Academic Computing	1380	Minority Engineering
1182	Faculty Senate	1390	Other Services
1183	Graduate Studies	1500	Income and Reserve
1184	International Programs		

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**ACCOUNT TYPES**

**Account Types** are two character codes that denote the type of account (revenues, labor, direct expenditures and transfers).

Account Type	Description	Account Type	Description
<b>5</b>	<b><u>Revenues</u></b>	<b>6</b>	<b><u>Labor</u></b>
5B	Federal Grants and Contracts	6C	Exempt Salaries and Wages
5C	State & Local Grants and Contracts	6D	Exempt Staff Fringes
5D	Student Financial Aid	6E	Student Hourly Wages
5E	Nongovernmental Grants & Contracts	6F	Temporary Services/Pers Contracts
5F	Auxiliary Enterprises	6G	Other Employee Benefits
5G	Other Operating Revenue	6J	GRA Salaries
5H	Interest on Loans Receivable	6K	GRA Fringe
5J	Nonoperating Revenue/Expenses	<b>7</b>	<b><u>Direct Expenditures</u></b>
5K	Contributions for CSMF, Inc.	7A	General Expenditures
5L	Investment (Income) Loss	7B	Capital Expenditures
5M	State Appropriations - Capital	7C	Travel Expense
5N	IDC Recovered	7D	Cost Share / Closeout
<b>6</b>	<b><u>Labor</u></b>	7E	IDC Expense
6A	Support Staff Salaries and Wages	<b>8</b>	<b><u>Transfers</u></b>
6B	Support Staff Fringes	8A	Transfer To <From> Other Funds

**Account Codes** are four- to six-digit numbers denoting the third part of the FOAP string, usually classifying how funds are spent. Account codes roll-up to the account types listed above. A complete list of revenue and expenditure account codes will be available on the Budget Office website: <http://www.is.mines.edu/budget/>.

**Account Budget Pools** are used to budget revenue and expenditures. Each pool account code is linked to the related expenditure account code. The budget expenditure account pools are listed below:

Account Budget Pool	Description	Account Type
5101P	Classified Benefits Budget Pool	6B
5110P	Faculty Admin Benefits Budget Pool	6D
5124P	Temporary Services Budget Pool	6F
5135P	Temp Faculty Benefits Budget Pool	6D
5201P	Classified Wages Budget Pool	6A
5210P	Faculty Admin Wages Budget Pool	6C
5211P	Research Faculty Wages Budget Pool	6C
5212P	Admin Faculty Wages Budget Pool	6C
5218P	Student Wages Budget Pool	6E

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<b>Account Budget Pool</b>	<b>Description</b>	<b>Account Type</b>
5220P	Temp Faculty Wages Budget Pool	6C
5301P	Other Current Expense Budget Pool	7A
5501P	Travel Budget Pool	7C
5905P	Capital Outlay Budget Pool	7B

**PROGRAM CODES**

**NACUBO (National Association of College & University Business Officers):** National association that provides training, develops resources, and acts as a liaison for colleges and universities with regulatory bodies. Liaison activities include federal tax issues, accounting standards, etc. The NACUBO expenditure categories (program codes) are listed below:

<b>Program Codes</b>	<b>Description</b>
1100	Instruction
1200	Research
1300	Public Service
1400	Academic Support
1500	Student Services
1600	Institutional Support
1700	Operation and Maintenance of Plant
1800	Scholarships and Fellowships
1900	Auxiliary Enterprises

**Academic Support (Program 1400):** Funds used primarily to provide support services for the institution's primary missions--instruction, research, public service. This includes: Libraries, Educational media services, Academic computing support, Ancillary support, Academic administration, and Course and curriculum development. (NACUBO)

**Institutional Support (Program 1600):** Includes expenditures for: central executive-level activities concerned with management and long-range planning of the entire institution, fiscal operations, administrative data processing, space management, personnel, logistical activities, and support services to faculty and staff. (NACUBO)

**Instruction (Program 1100):** All activities that are part of an institution's instruction program. Expenditures would include credit and noncredit courses, academic, vocational, technical instruction, remedial, special, and extension sessions. (NACUBO)

**Operation and Maintenance of Plant (Program 1700):** All expenditures of current operating funds for the operation and maintenance of physical plant. Includes: Physical plant administration, Building maintenance, Custodial services, Utilities, Landscape and grounds maintenance, Major repairs and renovations. (NACUBO)

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**Public Service (Program 1300):** All funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. This includes: Community service, Cooperative extension service, and Public broadcasting services. (NACUBO)

**Research (Program 1200):** All expenditures for activities specifically organized to produce research outcomes. This includes: Institutes and research centers, and individual and project research. (NACUBO)

**Scholarships and Fellowships (Program 1800):** Expenditures for scholarships and fellowships in the form of grants to students, resulting either from selection by the institution or from an entitlement program. (NACUBO)

**Student Services (Program 1500):** Funds expended for those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. This includes: admissions, registrar, cultural events, intramural athletics, student organizations, student aid administration, student media, and student health service.

**Auxiliary Enterprises (Program 1900):** Includes expenditures for activities primarily intended to furnish services to students, i.e., Student Health Service, Bookstore, Residence Halls. Also includes activities intended to provide a service to the faculty and/or staff. Intercollegiate activities are included as Auxiliary Enterprises.