

CSU FUND DEFINITIONS & AUTHORITIES

Updated on 06/19/17

Applicable to 0948 Funds only

State Fund Number	CSU Fund Code	CSU Fund Name	CSU Fund Description	Effective Date	Local Trust Agreement (LTA) or Delegation of Authority (DOA)	Other Auth Source for the DOA Groups only <small>(LTA groups Auth will be outlined in agreement)</small>	Education (EC) or Government (GC) Code Reference <small>(Statutory Reference)</small>
0001	017	GF - Academic Capital Outlay Fund	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings	7/1/2015	N/A	N/A	
0576	230	DFC-Academic Deferred Maintenance and Capital Renewal	To report expenditures related to SRB proceeds issued for deferred maintenance and capital renewal.	7/1/2014	N/A	N/A	
0948	401	TF-Federal Supplemental Educational Opportunity Grants (SEOG)	Used to record the Supplemental Education Opportunity Grant (SEOG), federally-funded grant assistance for undergraduates with greatest financial needs.		DOA	Grantor Agreement	EC 89721(b)
0948	403	TF-Perkins Loans	Used to record Perkins Loans, a federal program that provides low-interest loans (5%) for eligible undergraduate and graduate students with preference to students with exceptional financial need.		DOA	Financial Aid Regulations	EC 89721(b)
0948	406	TF-Nursing Student Loans-Graduate	Used to record Nursing Student Loans (NSL) provided to graduate nursing students. The loans are mostly federally-funded.		DOA	Financial Aid Regulations	EC 89721(b)
0948	407	TF-Nursing Student Loans-Undergraduate	Used to record nursing student loans (NSL) provided to undergraduate nursing students. The loans are mostly federally-funded.		DOA	Financial Aid Regulations	EC 89721(b)
0948	408	TF-Federal Pell Grant Program	Used to record the Pell Grant program, a federally-funded grant that provides the foundation in the undergrad's financial aid "package" to which other financial aid may be added. Awards are based on student's financial need and on enrollment status.		DOA	Financial Aid Regulations	EC 89721(b)
0948	409	TF-College Work Study Program	Used to record funding and related expenses for the federally funded program that provides both on- and off-campus jobs for eligible undergraduate and graduate students through private or public non-profit organizations, local school districts, and other local, state, or federal agencies. It can also be used for Work Study Program that is not federally funded.		DOA	Financial Aid Regulations	EC 89721(b)
0948	410	TF-Federal Direct Student Loans	Used to record loans obtained directly from the Department of Education with funding from U.S. Treasury. There are three types of low-interest long-term loans under this program: (1) Federal Stafford Subsidized Loan (only undergraduate students starting 2012-13), (2) Federal Stafford Unsubsidized Loan (both undergraduates and graduates), and (3) Federal Parent Loan for Undergraduate Students (PLUS) (both undergraduates and graduates). All loans are government insured except for unsubsidized loans.		DOA	Financial Aid Regulations	EC 89721(b)
0948	412	TF-Federal Teach Education Assistance Grant	Used to record the Federal Teacher Education Assistance College and Higher Education (TEACH) grant to assistance students who sign agreement to meet specific teaching requirements.		DOA	Grantor Agreement	EC 89721(b)
0948	413	TF-Miscellaneous Federal Financial Aid Grants	Used to record funds received in connection with federal financial aid grants for which no specific fund has been established. The fund was created to differentiate between federal financial aid grants and nonfederal financial aid grants.		DOA	Grantor Agreement	EC 89721(b)

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0948	424	TF-California Grant Programs	Used to record Cal Grants A and B, which provide need-based grant assistance to low- and middle-income full-time students to offset tuition/fee costs and other costs. Students must be California residents, be enrolled at least half-time to qualify and must meet financial requirements.		DOA	Grantor Agreement	EC 89721(b)
0948	425	TF-Middle Class Scholarship	Used to record Middle Class Scholarship, which provides financial support to undergraduate students with a family income of up to \$150,000 attending either the CSU or UC. It operates in a very similar way to the Cal Grant Program.	7/1/2014			
0948	426	TF-California DREAM Loan	Established pursuant to SB 1210 in connection with the California DREAM Loan Program. Commencing with the 2015-16 academic year, a student attending a CSU campus may receive a loan through the program if the student satisfies specified requirements, including a requirement that the student be exempt from paying nonresident tuition. The Student Aid Commission, in collaboration with the CSU campus, is required to certify that the student satisfies these requirements.	7/1/2015			
0948	431	TF-Campus Scholarships and Grants-Restricted	Used for miscellaneous non-federal scholarships and grants.		DOA	Financial Aid Regulations	EC 89721(b)
0948	433	TF-Campus Student Loans Trust	Used to record campus-administered Student Loan Funds that are not required to be accounted for elsewhere. Funding is provided from contributions, repayments of previous loans, and interest income. Examples include short-term and emergency loan funds.		DOA	Financial Aid Regulations	EC 89721(b)
0948	434	TF-Campus Student Long Term Loans	Used to record loans to students for a term exceeding 12 months.	7/1/2013	DOA	Financial Aid Regulations	EC 89721(b)
0948	435	TF-Miscellaneous Financial Aid-Unrestricted			DOA	Financial Aid Regulations	EC 89721(b)
0948	436	TF-Agency Fund-Miscellaneous Financial Aid and Other Agency	Used to record funds held by the university on behalf of another agency and as such transactions generally occur only in balance sheet accounts. When a campus receives scholarship monies in which the scholarship recipients have been determined by another agency, the campus is acting as their agent. This fund should not be used for Federal Direct Loans (which are accounted for in CSU fund 410).		LTA	Financial Aid Regulations or Agency agreements	EC 89721(b)
0948	441	TF-Extended Education Operations	Used to record all revenues and operating costs related to the Continuing Education program. All support, development and program allocations to campuses in connection with this program, exclusive of cost recovery, must be recorded in this fund.		DOA	EO 1000-III-A, EO 191, 569, 802, 806, 811, 1099	EC 89721(i), 89704
0948	442	TF – Extended Education Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.		DOA	EO 1000-III-A, EO 191, 569, 802, 806, 811, 1099	EC 89721(i), 89704

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0948	443	TF – Extended Education Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).		DOA	EO 1000-III-A, EO 191, 569, 802, 806, 811, 1099	EC 89721(i), 89704
0948	444	TF-Extended Education Campus Partners	Used to record program allocations to colleges for the purpose of tracking the fund balance and expenditures related to these activities.	7/1/2011	DOA	EO 1000-III-A, EO 191, 569, 802, 806, 811, 1099	EC 89721(i), 89704
0948	452	TF-Facility Revenue Fund-Health Facilities Fees	Used to record program allocations to colleges for the purpose of tracking the fund balance and expenditures related to health facilities activities.		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89702(b)
0948	453	TF – Facility Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.		DOA	EO 1000-III-A	EC 89721(i), 89702(b)
0948	454	TF – Facility Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89702(b)
0948	461	TF-Associated Student Body Trust	Used to record the ASB fees and associated claim schedule disbursements on the behalf of the student body organization. This is treated as an agency fund and can only record balance sheet transactions, <u>except</u> for CSU Monterey Bay and Maritime Academy.		DOA	EO 1000-III-A	EC 89301(a)
0948	463	TF-Instructionally Related Activities Trust	Used to record a variety of instructionally-related activities, including but not limited to, intercollegiate athletics; radio, television, and film; music and dance performance; theatre and musical productions; art exhibits; publications; forensic; and other instructional activities.		DOA	EO 1000-III-A	EC 89721(h), 89230, 89700
0948	464	TF-International Programs Trust	Used to record all activities related to student study abroad programs. International Program student fees and fines <u>cannot</u> be used for scholarships if the fees were not approved to include scholarships as an allowable expense.		DOA	EO 1000-III-A	EC 89721(d)

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0948	465	TF-Contracts and Grant Trust	Used to record non-financial aid, non-capital grants and contracts. The funding source can be federal or state governments, or private entities. Occasionally, a very small portion of such grants may be for financial aid. As long as the financial aid piece of a grant is insignificant, the grant can be recorded in this fund.		DOA	Grantor Agreement	EC 89721(c)
0948	466	TF-Endowment Trust	Used to record activity related to endowments received by the University. Only the actual endowment balance stays in this fund. Investment earnings should be transferred.		DOA	Endowment Agreement	EC 89721(b)
0948	471	TF-Parking Revenue Fund-Fines and Forfeitures	Used to record all parking fines and forfeitures. Campuses that internally manage the citations process may use CSU Fund 471 for the related administration costs. However, if the citations process is not internally managed, the fund can only be used for the operation of alternative modes of transportation (i.e. rideshare programs). CSU Fund 471 is not required to be pledged towards the SRB debt service payments.		DOA	EO 1000-III-A	EC 89721(i), 89701, 89701.5
0948	472	TF-Parking Revenue Fund-Parking Fees	Used to record all revenues and operating costs related to the program. Includes revenue from advertising (e.g. on campus vehicles). Because advertising revenue is an exchange transaction and advertising on vehicles is connected with the enterprise operation, such revenue shall be classified as operating revenue. To the extent advertising revenue funds alternate transportation programs, that portion so used can be transferred to CSU fund 471 and expended from that fund.		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89701, 89701.5
0948	473	TF – Parking Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.		DOA	EO 1000-III-A	EC 89721(i), 89701, 89701.5
0948	474	TF – Parking Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89701, 89701.5
0948	481	TF-Lottery Education Fund	Used to record lottery allocations and related expenditures. In accordance with Government Code Section 8880.5(m), the activity funded must represent a bona fide educational experience for students, or result in the development of materials to be used for students, or lead to the development of a program or course. Fund expenditures cannot be for the acquisition of real property, construction of facilities, financing of research or any other non-instructional purpose.		DOA	none: refer to ed code	EC 89721(j), 89722.5, GC 8880
0948	485	TF-CSU Operating Fund	Used as the primary operating fund of the CSU. Student fees are recorded in this fund.		DOA	EO 1000	EC 89721(l)

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0948	486	TF – Academic Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).	7/1/2014	DOA		EC 89770-89773, 99083, SB 860 Trailer Bill & BOT Resolution RFIN/CPBG 11-14-01
0948	487	TF – Academic Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.	7/1/2014	DOA		EC 89770-89773, 99083, SB 860 Trailer Bill & BOT Resolution RFIN/CPBG 11-14-01
0948	491	TF-Special Projects Fund-Special Projects	Used to record the costs of capital projects funded with unrestricted sources of monies, including 485 interest, and used to record the revenue received by the trustees for research, workshops, conferences, institutes and special projects per SCO 0947 requirements.		LTA		EC 89721(k)
0948	496	TF-Miscellaneous Trust	Used for activities not described by any other fund. The propriety of other funds should be considered first when determining the place to record a new activity.		LTA		EC 89721(g)
0948	499	TF-Revolving Fund	Used to record expenditures made on behalf of other funds as a matter of convenience. The fund receives reimbursements from the ultimate payer funds.		DOA	EO 1000-III-A	EC 89721(l)
0948	531	TF-Housing-Operations and Revenue	Used to record all revenue generated from license fees and other housing-related services and operating costs related to the Housing program.		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89703
0948	532	TF – Housing Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89703
0948	533	TF – Housing Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.		DOA	EO 1000-III-A	EC 89721(i), 89703
0948	534	TF-Campus Union-Operations and Revenue	Used to record all revenues and operating costs related to the program.		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89303

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0948	535	TF – Campus Union Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).		DOA	EO 1000-III-A, EO 994	EC 89721(i), 89303
0948	536	TF-Campus Union Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.		DOA	EO 1000-III-A	EC 89721(i), 89303
0948	537	TF – Auxiliary Org-Operations and Revenue	Used to record financing arrangements (Commercial Paper or Systemwide Revenue Bond) between the campus, the Auxiliary and the Trustees.		DOA	EO 1000-III-A, EO 994	EC 89721(i)
0948	538	TF – Auxiliary Org Maintenance & Repair	Used to record all major facilities maintenance and repair costs infrequently incurred or scheduled on a non-routine basis. Includes costs of deferred maintenance, defined as work not completed on building systems or infrastructure on a planned or unplanned basis. Results from not completing material routine maintenance or scheduled maintenance within a system’s life cycle. Includes project expenditures for capital renewal (building systems, equipment and infrastructure that have reached the end of their useful lives due to normal wear and tear).		DOA	EO 1000-III-A, EO 994	EC 89721(i)
0948	539	TF-Auxiliary Org Capital Improvements	Used to record expenditures for activities which improve or alter an existing space, or for construction of new buildings or additions to buildings.		DOA	EO 1000-III-A	EC 89721(i)
0948	541	TF-Pooled Investment Fund	Used to record all investment earnings distributed to the campus prior to internal distribution within the campus’ 0948 funds in accordance with the campus’s allocation policy.		DOA	EO 1000-III-B; RMP Guidelines	EC 89721(l)
0948	543	TF-Cost Recovery/Reciprocal and Nonreciprocal Campus	Used to record reciprocal and non-reciprocal activities between CSU campuses and Chancellor’s Office.		LTA		EC 89721(g)
0948	544	TF-Cost Recovery/Exchange and Nonexchange Aux Orgs/3rd Party	Used to record exchange and non-exchange transactions between CSU and third party or auxiliary organizations.		LTA		EC 89721(g)
0948	550	TF-Restricted Expendable-Capital Improvements/NRMR	Used for capital improvements or non-recurring maintenance and repairs funded by restricted sources, such as donated funds.		LTA		EC 89721(k)
0997	501	General Fixed Asset Account Group	Used to track the original cost of capital assets and the related accumulated depreciation and debt.		N/A	N/A	
6028	319	2002 Higher Education Capital Outlay Bond Fund			N/A	N/A	
6041	320	2004 Higher Education Capital Outlay Bond Fund			N/A	N/A	
6048	321	2006 University Capital Outlay Bond	Used to record construction costs funded by the specified General Obligation Bonds.	7/1/2013	N/A	N/A	