



Sonoma State University Fund Overview Effective Fiscal Year 2018/19

California State University, Sonoma State University funds come from a variety of sources and are accounted for separately. Among the major sources are: state funds, student fees, trust and self-supporting funds (Continuing Education, Parking Services, Student Housing, Student Health Center etc.), gifts, grants and contracts, and state and non-state capital outlay funds.

To be responsible fiscal stewards of these public funds, care must be taken to ensure that they can be fully accounted for under any inquiry. Departments may be asked to document the purpose of a particular purchase or expense for approval, public records requests and/or audit purposes. Departments are also responsible for following Federal, State, CSU and University policy (e.g. Hospitality Expense) when spending public funds. Inappropriate expenses will be disallowed and the department will have to identify other appropriate funding. University monies fall into the following major categories: operating funds, financial aid funds and construction, maintenance and repair funds. Operating funds are used for the day-to-day expenditures of the university. Financial aid funds are used to help the financial needs of students. Lastly, construction and maintenance and repair funds are used for major projects such as construction and infrastructure improvements and minor projects involving maintenance and repairs.

Although the following fund classifications and guidelines include current University fund coding, these codes are subject to change due to updates in laws, policies and instructions from the Chancellor's Office. Effective fiscal year 18/19, cost recovery CSU funds 542, 543 and 544 are being eliminated and cost recovery balances are being brought into CSU fund 485 (SO100 and SO500). For the most updated listing of our university fund codes contact Accounting Services. Listed below are the updated primary funds that most departmental users will come in contact with while conducting University business effective fiscal year 18/19.

Operating Funds

General Operating Fund – Naming Convention: Fund SO100

This fund is a combination of State General Fund appropriations, student fees (Category I), and revenue for recovery or abatement of essential CSU 485 operating expenses. The student fees are payments from students for mandatory tuition and campus fees, non-resident tuition, application fees, etc. The General Operating Fund acts like a State General Fund where an annual budget is allocated and serves as the main source of funds that supports the campus' day-to-day operations. New FY18/19, revenue for cost recovery and abatement of essential CSU 485 operating expenses are permitted.

- CSU Fund 485

CSU Cost Recovery Fund – Naming Convention: Fund SO500

- This fund is a combination of Cost Allocation Plan revenue and other unique revenue that is received for expenses incurred in the Operating Fund. New FY18/19, revenue for cost recovery and abatement of essential CSU 485 operating expenses are permitted.
- CSU Fund 485



Miscellaneous Course Fees – Naming Convention: RTxxx

- Fees charged to students that are associated with state-supported courses. Funds are used to provide exceptional instructional materials, services, or use of an off-campus facility. Each fund can only be used for the specific purpose for which the fund was established via the fee policy process and the Trust Fund Agreement on file.
- Category III Fees
- CSU Fund Codes 485

Lottery Fund – Naming Convention - Naming Convention: RAxxx

- The sale of state lottery tickets provides supplemental funding for California Public Education, which includes CSU campuses. Lottery funds must be used exclusively for the education of students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research or any other non-instructional purpose. Each fund can only be used for the specific purpose for which the fund was established via the lottery policy and the Trust Fund Agreement on file. Lottery funding is received via CPO from the CO and is administered by Academic Affairs and the Budget Department.
- CSU 481

Miscellaneous Trust Funds – Naming Convention: NTxxx and COxxx

- Other miscellaneous trust funds are used to conduct the business of the University and include internal and external funds to provide services to the campus community and its neighbors. These funds are deposited into individual, self-supporting Trust Funds and are for the specific purpose for which the fund was established. Each fund can only be used for the specific purpose for which the fund was established and the Trust Fund Agreement on file. NT- funds are considered fee for service funds and CO- funds are the donor funds.
- CSU 496

Other Mandatory Campus Fees (Instructionally Related Activity Funds) – Naming Convention: RQxxx

- These funds include mandatory registration fees for instructionally related activities and are deposited into individual trust funds. Each fund can only be used for the specific purpose for which the fund was established via the fee policy process and the Trust Fund Agreement on file. Each fund can only be used for the specific purpose for which the fund was established via the fee policy process and the Trust Fund Agreement on file. Some RQ-funds can accept “other” revenue sources; however, the source must closely be related and support the instructionally related activity outlined in the Trust Fund Agreement.
- Considered Category II fees.
- CSU Fund 463

Continuing Education – Naming Convention: RMxxx

- Fees for continuing education courses or other miscellaneous revenues (e.g. conferences and training services) provide the resources for this self-supporting program. Funds are to be used to support Continuing Education.
- Category V Fees
- CSU Fund Codes 441 & 444



Housing – Naming Convention: RCCxx

- These are self-support programs that generate their revenue from non-mandatory fees and services. Campus housing operations are not supported by taxpayer dollars. Their funds must be used for the sole purpose of supporting their individual programs and facilities.
- Category V Fees
- CSU Fund Codes 531 & 534

Parking & Parking Fines and Forfeitures – Naming Convention: RVxxx

- These are self-support programs that generate their revenue from non-mandatory fees and services. Campus parking is not supported by tax payer dollars. Revenue is received from citation fines (e.g. parking citations) and can only be used to support the administration of the citation program and for alternative transportation projects and the ride-share program. Their funds must be used for the sole purpose of supporting their individual programs and facilities.
- Category V Fees
- CSU Fund code 471 & 472

Student Health Services and Student Health Facilities – Naming Convention: RNxxx & RO100

- Mandatory fees are paid by students each term to support the Health Services program and to maintain the Student Health Services facilities. These funds cannot be used for other University operating costs. The Health Services program and use of these fee funds is governed by CSU Executive Order 943.
- Category II Fees
- CSU Fund Codes 485 and 452

Financial Aid Funds

Scholarship Funds – Naming Convention: S0xxx

- Scholarships are funded primarily from outside donations, interest and transfers from the Foundation. Each fund can only be used for the specific purpose for which the fund was established via the scholarship policy process and the Trust Fund Agreement on file. These funds can only be used for scholarship awards per the donor agreement.
- CSU Fund Codes 431

Endowment Funds – Naming Convention: E0xxx

- Endowments are funded primarily from outside donations and interest. Endowment funds cannot be spent. Their purpose is to generate interest earnings to be transferred to other funds (e.g. Scholarships) per the donor agreement. New endowments are set-up with the Foundation, Business Unit - SOFDN
- CSU Fund Code 921



Miscellaneous Financial Aid Fund – Naming Convention: RKxxx

- Funding for these funds is from Budget Allocations or fee set aside or received from the CO with special reporting requirements. Their purpose is to provide financial support to students based on financial need criteria.
- CSU Fund Code 485 & 435 & 436

Student and Faculty Grants, Loan and Work Study Funds – Naming Convention: Qxxxx

- Grants, loans and Work Study are funded by local, state and federal governments. Their purpose is to provide financial support to students and faculty based on the specific grant or loan requirements.
- CSU Fund Code 465

Construction and Maintenance and Repair Funds

Capital Improvement (CIMP) CSU Funds: 017, 442, 453, 473, 487, 533, & 536

- Funding for this program is supplied by allocations from the State Legislature via revenue received from state taxes and the general fund. State Capital Outlay funds are used to improve or alter an existing space or create new space for campus academic and administrative facilities, Expenditures for capital outlay fall into two groups:
 - Major Capital Outlay – capital projects that cost over \$656,000 or state site acquisition projects.
 - Minor Capital Outlay – construction projects whose estimated cost is \$656,000 or less
- CSU Fund Codes and naming convention can vary depending revenue source and scope of project.

Maintenance and Repair (NRMR) CSU Funds: 017, 443, 454, 474, 486, 532, & 535

- Funding for this program is supplied by allocations from the State Legislature via revenue received from state taxes and student fees. Non-recurring maintenance and repair funds are used for work necessary to keep facilities, buildings, equipment, roads, sidewalks, sewer and water systems, utility infrastructure, and grounds in good repair, appearance and operating condition. Recurring maintenance/ repair is work required for ongoing, routine operations and maintenance of buildings and equipment.
- CSU Fund Codes and naming convention can vary depending revenue source and scope of project.

SRB – Financed CSU Funds: 221, 222, 223, 224, 229, & 230

- Includes projects funded via system wide revenue bond proceeds, Commercial Paper (CP), equipment lease financing, Public Works Board (lease revenue bond) proceeds, or any other debt issued by the Board of Trustees.
- University SRB Financed Funds generally begin with a Gxxxx.

Special Project Construction Funds – Naming Convention: CPxxx or C0xxx

- Funding is generated from General Operating Fund investment income and other outside sources for the purpose of funding capital projects.
- CSU Fund Code 491 or 550