### University of Colorado Denver
### Examples of Financial Activity by Fund Group

<table>
<thead>
<tr>
<th>Nature of Activity</th>
<th>Examples of Activity</th>
<th>Fund Group No.</th>
<th>Comments</th>
</tr>
</thead>
</table>
| **General Fund** - Funds that are appropriated by the state and supported by state appropriations. Expenditures generally support the instructional mission of the campus. | 1. Tuition  
2. Spending of facilities & administrative revenue (F&A)  
3. Educational fees  
4. Cost sharing  
5. Instructional expenditures | 10 | Requires approval of School Administrator for academic units or the Budget Office for administrative units. |
| **Auxiliary Fund** - Activities that are self-supporting by nature in that they fund their own operations through internal or external sales of goods or services. | 1. Sales & services of educational activities:  
a) Graduate Medical Education  
b) Continuing Education  
c) Laboratory providing a standardized test with sales 50% and greater to external entities  
2. Auxiliary enterprises:  
a) Bookstore  
b) Parking  
c) Apothecary Sales  
3. Affiliated Student Organizations | 20 |  |
| **Auxiliary Fund** - Continued | 1. Royalty payments  
2. Left over monies from closed contracts or clinical trials with no remaining restrictions | 26 | 1. Deposit royalty payments to revenue account code 325800.  
2. No deposits are allowed to programs established for left over monies from closed contracts or clinical trials. After left over monies have been spent, request Finance to close program (do not commingle another type of financial activity).  
3. See website  
| **Auxiliary Fund** - Continued | Service Center Activity:  
1. Printing Services  
2. Laboratory providing a standardized test with sales 50% or greater to internal campus departments. (e.g. charging service to another department’s speed type) | 28 | 1. See UCD Fiscal Policy entitled “Service Centers” at website  
http://www.ucdenver.edu/admin/policies/  
2. Service Center revenue should be recorded in account code 380100. |
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<td><strong>Auxiliary Fund</strong> - Continued</td>
<td>Financial activity that does not fit into Funds 20, 26, and 28:</td>
<td>29</td>
<td>Honoraria check must be made payable to University and not an individual. Also to ensure correct IRS 1099 reporting, checks made payable to an individual and endorsed over to the University are not acceptable and may not be deposited at UCD.</td>
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<td><strong>Restricted Funds</strong> - Funds that are restricted as a result of a sponsored project award or a gift to the university</td>
<td>Grant or contract from federal, state, or private sponsor to the UCD in support of research, education or service.</td>
<td>30</td>
<td>Requires standard sponsored project grant/contract routing procedures prior to project establishment in the general ledger. See the Office of Grants and Contracts website at <a href="http://www.ucdenver.edu/ogc/">http://www.ucdenver.edu/ogc/</a> for more detailed information.</td>
</tr>
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<td><strong>Restricted Funds</strong> - Continued</td>
<td>Grant or contract from local government to the UCD in support of research, education or service.</td>
<td>31</td>
<td>Requires standard sponsored project grant/contract routing procedures prior to project establishment in the financial system.</td>
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<td><strong>Restricted Funds</strong> - Continued</td>
<td>Gift monies given to CU or the CU Foundation for support of UCD activities. May be restricted by the donor to use by a school, department, and/or person. No deliverables to the donor(s) providing the monies. There can be no expectation of economic benefit on the part of the donor.</td>
<td>34</td>
<td>See the Office of Grants and Contracts website at <a href="http://www.ucdenver.edu/ogc/">http://www.ucdenver.edu/ogc/</a> for more detailed information.</td>
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<td><strong>Plant Fund</strong> – Funds used to establish reserves for future purchases of capital equipment or space renovations.</td>
<td>Campus department plans to remodel space for a new laboratory and will transfer $10,000 a year for five years to accumulated sufficient funds for the remodeling project.</td>
<td>72</td>
<td>See transfer matrix at website <a href="https://www.cusys.edu/upgrade/downloads/Transfer_Rule_Table.xls">https://www.cusys.edu/upgrade/downloads/Transfer_Rule_Table.xls</a></td>
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<td><strong>Agency Fund</strong> – Funds held on deposit with UCD where the University is acting as the custodian for the owner of the funds.</td>
<td>UPI program for a clinical activity (UPI funds are subject to UCD and State Fiscal Rules).</td>
<td>80</td>
<td>Request for new program must first be routed through UPI.</td>
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