Cal Poly Humboldt.

Financial Services

University Fiscal Authority and Responsibility

(Updated August 2026)

All members of the campus community who have been delegated the responsibility to approve expenditures have the responsibility to ensure funds for their area are used appropriately, legally, and are not over-committed regardless of source. They must become familiar with spending guidelines and restrictions for the various funds; and must certify that they have read the University Funds Overview, especially as it pertains to expenditures from funds that they have been authorized to approve.

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, California State University (CSU) and University policy when spending public funds. Inappropriate expenses will be disallowed and the department will have to identify other appropriate funding.

UNIVERSITY FUNDS OVERVIEW

California State Polytechnic University, Humboldt (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 (College of Extended Education, Parking Services, Student Housing, Student Health and Wellbeing Services, etc.), gifts, grants and contracts, commercial operations, and state and non-state capital outlay funds.

In general, state funds, student fees and self-supporting funds are deposited within the University. University monies fall into three 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 students address their financial needs. Construction, maintenance and repair funds are used for major projects, such as construction and infrastructure improvements, and for minor projects involving maintenance and repairs.

Almost all grants and contracts are administered through the Sponsored Programs Foundation (SPF), while gifts and donations are administered through the Advancement Foundation (ADV). Associated Student Body fees are administered by the Associated Students (ASB).

SPF, ADV, ASB, and the University Center (UCB) are the University's formally recognized auxiliary organizations, each administering its own business operations in accordance with established policies and procedures that govern the expenditure of its funds. The University contracts with each auxiliary to process transactions related to its operations, provide guidance on business practices, and follow auxiliary procedures except where University requirements differ. UCB is a legacy auxiliary that no longer conducts active operations and is not permitted to engage in ongoing business activities; it exists solely to support Student Union Programs through the payment of ongoing pension and other post-employment benefit (OPEB) obligations for former University Center employees.

In addition, Real Estate Holdings (REH), which is not a formally recognized auxiliary organization, also operates its own business functions under established policies and procedures governing the expenditure of its funds. The University similarly contracts with REH to process transactions related to its operations, provide guidance on business practices, and follow REH procedures except where University requirements differ. REH is responsible for accepting, holding, and managing certain real property on behalf of ADV.

Finally, two ancillary operations, KHSU radio station and the Children's Center, receive partial state funding.

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. For the most updated listing of our university fund codes contact the Accounting Department. Listed below are the primary funds that most departmental users will come in contact with while conducting University business.

OPERATING FUNDS

General Operating Fund

This fund is a combination of State General Fund appropriations and student tuition fees (Category I/II/III/IV fees). The State General Fund is an appropriation from the State of California which is allocated to the campus through the CSU Board of Trustees. The student tuition fees are payments for mandatory tuition and campus fees, non resident tuition, application fees, and professional program fees. The State Operating Fund has an annual budget which is allocated and serves as the main source of funds that supports the campus' day-to-day operations. The use of this fund is governed by state law, administrative code, Trustee and campus policy and is to support basic instruction and other mandatory University costs.

CSU Fund Code 485

The University's General Operating Fund code is **HM500**

Lottery Fund

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. The CSU Board of Trustees allocates funds annually to the campuses.

CSU Fund Code 481

University State Lottery fund codes generally begin with **TU**

Materials, Services, and Facilities (MSF) Fee

Fees charged to students that are associated with state-supported courses. Funds are used to provide exceptional instructional materials, services, or the use of an off-campus facility.

This fee replaces all Category III Miscellaneous Course Fees, with the exception of course fees for field trips or travel over $50. Revenue from this fee will be used in the same manner as, and with the same restrictions as, revenue collected from miscellaneous course fees, as outlined in EO 1034. Additional revenue will be distributed to the Provost's Office to be allocated for academic support priorities. Revenues cannot be used for salaries, benefits, travel, hardware, or software for faculty, or for capital improvement projects.

Category II Fees

CSU Fund Code 485

University MSF fee is tracked by restricted program code **RS064** within HM500

Miscellaneous Course Fees

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.

Category III Fees

CSU Fund Codes 485

Miscellaneous Course Fees are tracked by restricted program code generally beginning with **RS** within HM500

Continuing Education Fees

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 Code 441

University Continuing Education fund codes generally begin with **TL**

Housing and Dining Fees

These are self-support programs that generate revenue from non-mandatory fees and services. These funds must be used for the sole purpose of supporting their individual programs and facilities.

Category V Fees

CSU Fund Code 531

University Housing fund codes generally begin with **HA1**

Parking Fees

This is a self-support program that generates revenue from non-mandatory fees and services. These funds must be used for the sole purpose of supporting their individual programs and facilities.

Category V Fees

CSU Fund Code 472

Parking fund code is **TS003**

Parking Fines and Forfeitures

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.

Category V Fees

CSU Fund Code 471

University Parking Fines and Forfeitures fund code is **TS001**

Health Facilities Fee

Mandatory fees are paid by students each term to maintain the Student Health and Wellbeing Services facility. These funds cannot be used for other University operating costs.

Category II Fees

CSU Fund Code 452

Student Health Facilities Fee fund code is **TM001**

Health Services Fee

Mandatory fees are paid by students each term to support the Health Services program in Student Health and Wellbeing Services. 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 Code 485

Student Health Services Fee fund code is **HM505**

Campus Union Fee

Fee supports the financing, construction, maintenance, and operation of the student body centers.

Category II Fees

The fee split is as follows:

- Student Activities Center - 55.86% (HC100)
- Campus Recreation - 44.14% (HC101)

CSU Fund Code 534

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Student Body Association Fee

Fee to support student body organizations established for the purpose of providing essential activities closely related to, but not normally included as part of the regular instructional program. Examples of these activities are student government, student newspapers, athletics, and cultural activities.

Category II Fees

CSU Fund Code 461

Student Body Association Fee revenue is originally recorded in **TN001** but is ultimately transferred to and supports spending in fund **AS100** within the ASB auxiliary.

Instructionally Related Activities (IRA) Fee

Fee to reduce Associated Students' responsibility for financial support for specified instructionally related activities. The fee supports a variety of campus programs (as defined in [Education Code Section 89230]) which provide essential educational experiences for students in areas such as radio and television, newspaper and magazine publication, forensics, music and dramatic performances, concerts, and marching bands, intercollegiate athletics, and art exhibits.

The fee split is as follows:

- Athletics - 77.87% (TO120)
- Sustainable Humboldt Innovative Futures Trust - 3.98% (TO110)
- IRA Committee - 9.54% (TO140)
- Jack Pass - 8.61% (TO130)

CSU Fund Code 463

Instructionally Related Activities Fee fund codes generally begin with **TO**

Other Mandatory Campus Fees

Other mandatory registration fees, such as the Humboldt Orientation Program (HOP), and the ID fee are charged to every student once during their first term. Each fee can only be used for the specific purpose for which the fee was established via the fee policy process.

Category II Fees

CSU Fund Codes 485, 463

For a listing of these funds, please reach out to the University Budget Office or Accounting

Other Miscellaneous Campus Fees

Other campus fees for non-course work materials, services or penalties. Examples include late registration, diploma, library fines, and testing. Each fee can only be used for the specific purpose for which the fee was established via the fee policy process.

Category IV Fees

CSU Fund Code 485

Other Miscellaneous Campus Fees are tracked by restricted program code generally beginning with RS within HM500

Miscellaneous Trust Funds

Miscellaneous trust funds are used to conduct business of the University and 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. These funds should hold only minimal reserves for future large purchases (e.g. inventory or equipment).

CSU Fund Codes 465, 496, 499, 537, 541, 543 and 544

Miscellaneous Trust fund codes generally begin with **CL, CP, TV**

FINANCIAL AID FUNDS

Student Grant, Loan and Work Study Funds

Grants, loans and Work Study are funded by local, state and federal governments. Their purpose is to provide financial support to students based on the specific grant or loan requirement.

CSU Fund Codes are established for each specific grant or loan

Student Grant and Loan and Work Study fund codes generally begin with **TA, TB, TC, TD, TE, TH, TK**

Scholarship Funds

Scholarships are funded primarily from outside donations, interest and transfers from the Foundation. These funds can only be used for scholarship awards.

CSU Fund Codes 431 and 435

Scholarship fund codes generally begin with **SJ, SK**

Miscellaneous Financial Aid Funds

Funding for these funds is from budget allocations of state funds. Their purpose is to provide financial support to students based on financial need and merit based criteria.

CSU Fund Code 485

Miscellaneous Financial Aid fund codes generally begin with **HM57**

Endowment Funds

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 endowment agreement documentation. New endowments are set up with the Advancement Foundation.

CSU Fund Code 466

Endowment fund codes generally begin with **TQ**

CONSTRUCTION AND MAINTENANCE AND REPAIR FUNDS

State Capital Outlay Funds

Funding for this program is supplied by allocations from the State Legislature via revenue received from state taxes and bond sale proceeds (e.g. education bond issue). State Capital Outlay funds are used to build and renovate campus academic and administrative facilities, such as the Library Seismic Upgrade. Expenditures for capital outlay fall into two groups:

- Major Capital Outlay – capital projects that cost over $600,000 or state site acquisition projects.

- Minor Capital Outlay – construction projects whose estimated cost is $600,000 or less

CSU Fund Code 230

University State Capital Outlay fund codes generally begin with **IU, SU, PS, FS**

Non-State Capital Outlay Funds - Dorm Construction Fund

Funding is generated by the CSU sale of bonds on behalf of a recognized University enterprise (Parking, Housing, Health Services, Continuing Education) or auxiliary (Foundation, Associated Students, Inc., KHSU, and the University Union). Non-state capital projects must be approved by the CSU Board of Trustees as described in Executive Order 994. The enterprise or auxiliary is responsible for retiring the debt for its non-state capital project.

CSU Fund Codes 204, 221, 223, 224, 225 and 228

University Non-State Capital Outlay fund codes generally begin with **FD, GA, GD**

Special Project Construction Funds

Limited to unrestricted, Non-Recurring Maintenance & Repair (NRMR) and Capital Improvement (CIMP) projects per the CSU Legal Accounting and Reporting Manual, Chapter 15 – Capital Projects - University Facility definition.

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

University Special Project Construction fund codes generally begin with **SE** or **SD**

Maintenance and Repair Funds

Transfers from affiliated Parking, Union and Housing funds provide funding for maintenance and repairs of their buildings and other fixed assets.

CSU Fund Codes 474, 532 & 535

University Maintenance and Repair fund codes generally begin with **TS02, HA2, HC**

This document serves as a general guide and does not replace CSU Executive Orders, state regulations, or campus-specific financial policies