TABLE OF CONTENTS - CHAPTER 5

I.  CHAPTER 5 – ACCOUNTING STRUCTURE .........................................................1
II.  CHARTFIELDS .................................................................................................1
    A.  Business Unit ChartField: Default ..............................................................1
    B.  FOPP ..........................................................................................................1
    C.  Fund ChartField: 2 Digits, Required, Input By User ............................2
    1.  Fund ........................................................................................................2
    2.  Fund Group .............................................................................................2
    D.  Organization ChartField: 5 Digits, Required, Input by User ................2
    E.  Program/Project ChartField: 5 Digits, Required, Input by User ...........4
    1.  Program ....................................................................................................4
    2.  Project/Grant ...........................................................................................5
    F.  Sub-Class ChartField: Not Required .......................................................5
    G.  Account ChartField: 6 Digits, Required, Input By User ....................5
      1.  Asset Account Range: 000000-099999 ...............................................5
      2.  Liability Account Range: 100000-199899 .......................................5
      4.  Revenue Account Range: 200000-399999 ........................................6
      5.  Expenditure Account Range: 400000-989999 ..................................6
      6.  Transfer Account Range: 990000-999999 ........................................6
    H.  Budget Year: Default ..............................................................................6
    I.  Statistics Code: Not Required .................................................................6
    J.  Currency Code: Default ..........................................................................6
    K.  Sample FOPPS .......................................................................................6
    L.  SpeedType: 8 Digits ..............................................................................7
I. CHAPTER 5 – ACCOUNTING STRUCTURE

The purpose of this chapter of The Guide is to provide information about the coding structure that is utilized by the University of Colorado Finance System.

II. CHARTFIELDS

The financial system coding structure for the University of Colorado is made up of ten blocks of information called ChartFields. These ChartFields can be joined together in various combinations to tell the Finance System where to record a transaction. The entire ChartField is as follows:

1. Business Unit
2. Fund
3. Organization
4. Program
5. Project/Grant
6. Sub-Class
7. Account
8. Budget Year
10. Currency

It is not necessary to enter data into all ten ChartField values for every transaction. An Excel Chart of Accounts is accessible from the System Controller’s website.

A. Business Unit ChartField: Default

The Business Unit is an entity created to accommodate different operating rules, reporting rules, and regulations. UCOLO is the business unit used by all campuses of the University of Colorado. Using the Business Unit ChartField within a FOPPS is mandatory. Since the Business Unit ChartField of UCOLO is a default value within The Finance System, it never needs to be entered manually when doing online data entry.

B. FOPP

The FOPP, which stands for Fund, Organization, Program or Project, serves as the central element of the Finance System coding. This Fund/Org/Program or Project combination describes a functional unit that has been established for a specific purpose within the university. Each FOPP has a designated individual who holds responsibility for overseeing the transaction activity and financial health of the FOPP. FOPPs are used to maintain the financial records of a unit or activity within the university.

The FOPP is typically a 12 digit number that includes a two digit fund code, a five digit organization code, and a five digit program code. For every Boulder campus FOPP, the five-digit organization will always begin with a 1.
Note: A FOPP in Fund 30 contains a seven-digit project code in lieu of the five-digit program code.

The FOPP describes either:

- What type of money (Fund) is being **received** by whom (Org) on what type of activity (Program) or,
- What type of money (Fund) is being **spent** by whom (Org) on what type of activity (Program)

### C. Fund ChartField: 2 Digits, Required, Input By User

The Fund ChartField contains values that broadly classify types of funding. This ChartField identifies the type of money being received or the type of money being spent. Using the Fund ChartField within a FOPP is mandatory.

**1. Fund**

A Fund is a self-balancing set of records that includes assets, liabilities, revenue, expense, and fund balance.

**2. Fund Group**

A Fund Group is a collection of funds that have a common purpose. The Fund Group is used to identify a general classification of resources. CU-Boulder uses the following Fund Groups in its Finance System.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Unrestricted – General Fund Appropriations</td>
</tr>
<tr>
<td>11</td>
<td>Unrestricted – General Fund ICR (Indirect Cost Recovery)</td>
</tr>
<tr>
<td>20</td>
<td>Auxiliary Fund – TABOR Enterprise</td>
</tr>
<tr>
<td>26</td>
<td>Auxiliary Fund – Other Exempt</td>
</tr>
<tr>
<td>28</td>
<td>Auxiliary Fund – Internal Service Unit</td>
</tr>
<tr>
<td>29</td>
<td>Auxiliary Fund – Non-Enterprises</td>
</tr>
<tr>
<td>30</td>
<td>Restricted Fund – Sponsored Federal, Local Govt, and Private</td>
</tr>
<tr>
<td>31</td>
<td>Restricted Fund – Sponsored Colorado State Government</td>
</tr>
<tr>
<td>34</td>
<td>Restricted Fund – Gift</td>
</tr>
<tr>
<td>36</td>
<td>Development (for Office of Advancement staff only)</td>
</tr>
<tr>
<td>50</td>
<td>Loan Fund</td>
</tr>
<tr>
<td>71</td>
<td>Unexpended Plant Fund – Capital Construction Exempt</td>
</tr>
<tr>
<td>72</td>
<td>Unexpended Plant Fund – Renewal &amp; Replacement Exempt</td>
</tr>
<tr>
<td>73</td>
<td>Retirement of Indebtedness Plant Fund Exempt</td>
</tr>
<tr>
<td>74</td>
<td>Invested in Plant Fund</td>
</tr>
<tr>
<td>78</td>
<td>Unexpended Plant Fund – Auxiliary Renewal &amp; Replacement</td>
</tr>
<tr>
<td>80</td>
<td>Agency Fund</td>
</tr>
<tr>
<td>99</td>
<td>Presentation Fund – GASB 34-35 Reporting</td>
</tr>
</tbody>
</table>

### D. Organization ChartField: 5 Digits, Required, Input by User

The Organization ChartField identifies the entity (campus, school, department, etc.) receiving or spending the funds. The first digit of the Organization
ChartField represents the respective University of Colorado campus as follows:

1  Boulder
2  Health Sciences Center* (old)
3  Denver* (old)
4  Colorado Springs
5  System Administration
6  UCD/AMC* (new)

* The identifier for the consolidated Denver and Anschutz (formerly Health Sciences Center) campus is “6” and “UCD” includes both campuses. Organization numbers created for the Denver campus and Health Sciences Center prior to the consolidation will not change.

Use of the Organization ChartField is mandatory in the Finance System.

The Finance System permits the use of a hierarchy of different levels when working with organizations. Some departments may choose to run all of their operations from one organization, while other departments may choose to break down their overall operations into smaller segments that reflect responsibility units within the larger organization.

For example, Intercollegiate Athletics has chosen to break down its overall department into smaller organization levels.

Athletics is first divided into organizations reflecting smaller segments of the department’s programs and operations such as Men’s Basketball, Women’s Basketball, Other Men’s Sports, Other Women’s Sports, etc. Then, the Other Men’s Sports and Other Women’s Sports organizations are further segmented into organizations for Men’s Track, Men’s Golf, Men’s Tennis, Men’s Skiing, etc., and Women’s Soccer Women’s Volleyball, Women’s Track, Women’s Golf, etc.

This is illustrated by the diagram on the following page.
Contact your area accountant if you would like assistance in understanding the Finance System organizational structure for your department, or if you would like to adjust the organizational structure for your department.

E. Program/Project ChartField: 5 Digits, Required, Input by User

Each activity will either be a Program or Project, but never both. Using either the Program or Project/Grant ChartField within a FOPPS is mandatory.

1. Program

The Program ChartField identifies distinct university activities for one or more fund(s) and organization(s). Programs are based on the university’s fiscal year. Thus, a program is used to track the financial impact during a budget (fiscal) year of a distinct activity within an organization. The Program ChartField is used in the following funds:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10, 11</td>
<td>General</td>
</tr>
<tr>
<td>20, 26, 28, 29</td>
<td>Auxiliary</td>
</tr>
<tr>
<td>34</td>
<td>Gift</td>
</tr>
<tr>
<td>72, 78</td>
<td>Renewal &amp; Replacement</td>
</tr>
<tr>
<td>73</td>
<td>Retirement of Indebtedness</td>
</tr>
<tr>
<td>74</td>
<td>Invested in Plant Fund</td>
</tr>
<tr>
<td>80</td>
<td>Agency Fund</td>
</tr>
<tr>
<td>99</td>
<td>Presentation Fund</td>
</tr>
</tbody>
</table>
2. **Project/Grant**
   Similar to the Program ChartField, the Project/Grant ChartField identifies a specific activity within the university. However, a project is not fiscal year based. Rather, a project is based upon the period of the project. The Project ChartField is used in the following funds:

<table>
<thead>
<tr>
<th>Fund</th>
<th>ChartField</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>Loan</td>
</tr>
<tr>
<td>30, 31</td>
<td>Grant/Contract Restricted</td>
</tr>
<tr>
<td>71</td>
<td>Capital Construction</td>
</tr>
</tbody>
</table>

**F. Sub-Class ChartField: Not Required**
The Sub-Class ChartField is used to capture department-defined needs. Its use is optional. The FOPPS below shows the use of a Sub-Class. The Sub-Class ChartField can be alpha-numeric and consists of 5 characters.

```
10  10025  10236  PH303
```

**SubClass = Photography**

Program = Publications

Org = University Communications

Fund = General

**G. Account ChartField: 6 Digits, Required, Input By User**
The Account ChartField describes the activity that is being done by identifying the natural classification of the transaction: Asset, Liability, Fund Balance/Net Assets, Revenue, Expense, or Transfer. All financial transactions must be designated by one of these categories. The use of the Account ChartField is mandatory. A list that describes frequently used accounts follows:

1. **Asset**  
   **Account Range: 000000-099999**
   An Asset is tangible or intangible personal and real property such as cash, investments, inventory, accounts receivable, loans receivable, prepaid expenses, equipment, building, etc. Assets are found on the balance sheet.

2. **Liability**  
   **Account Range: 100000-199899**
   A Liability is an amount owed to an external entity. Liabilities are found on the balance sheet.

3. **Fund Balance/Net Assets**  
   **Account Range: 199900-199999**
   Fund Balance/Net Assets equals Assets minus Liabilities or A - L = FB. Fund Balance/Net Assets is found on the balance sheet.
4. **Revenue**  
Account Range: 200000-399999  
Revenue results from the sale of goods or services. It is measured by the charge made to customers for the goods or services furnished to them. CU-Boulder records revenue when it is earned—that is when the goods or services have been furnished—regardless of when the payment is actually received from the customer.

5. **Expenditure**  
Account Range: 400000-989999  
Expenditure is an accounting entry that recognizes the consumption of assets. Salaries, fringe benefits, office supplies, travel, depreciation, etc. are examples of expenses. CU Boulder recognizes expense at the time the goods or services have been received, regardless of when the actual payment is made.

6. **Transfer**  
Account Range: 990000-999999  
A transfer occurs when cash is moved from one FOPPS to another FOPPS, and no exchange of goods or services is provided in exchange for the cash. Both the fund giving away the money and the fund receiving the money must use a transfer code. Transfers must offset one another. Refer to the Transfer Table located on page 40 in Chapter 4 of *The Guide* for information about which fund-pairs are permitted to transfer cash and fund balance between one another, and which fund-pairs are prohibited from doing so.

---

The accuracy of the university's financial reports depends upon correct account usage. Chapters 6 and 9 of *The Guide* discuss accounts.

**H. Budget Year: Default**  
The Budget Year ChartField is a default field in the Finance System. The default value is the current fiscal year.

**I. Statistics Code: Not Required**  
The Statistics Code ChartField is used to capture non-monetary units of measurements. Some examples include FTE, mileage, and square footage.

**J. Currency Code: Default**  
The Currency Code ChartField is set by the Finance System system to default to United States Dollars ($USD).

**K. Sample FOPPS**  
The figures that follow present four sample FOPPS and include descriptions of the associated ChartFields. All fields are required unless noted otherwise.

| FOPP=10 | 10369 | 14991 | 485107 |
L. **SpeedType: 8 Digits**

The Finance System also uses SpeedTypes. The first digit of a SpeedType represents the campus, the second and third digits stand for the fund, and the remaining five digits of the SpeedType represent a unique combination of Fund, Organization, Program/Project and, where applicable, Sub-Class. The Finance System assigns SpeedTypes to FOPPS automatically at the time a request to create a new ChartField is made. SpeedTypes are used to facilitate Fund, Organization, Program/Project data on transactions. Some systems, such as Mailing Services or Human Resources, use only SpeedTypes.
SpeedTypes corresponding to the first two FOPPS in Section K, above, are:

<table>
<thead>
<tr>
<th>FOPPS</th>
<th>SpeedType</th>
</tr>
</thead>
<tbody>
<tr>
<td>10  10369 14991</td>
<td>11027532</td>
</tr>
<tr>
<td>20  10446 15815</td>
<td>12021496</td>
</tr>
</tbody>
</table>

SpeedType information can be found in the Finance System: General Ledger > ChartFields > SpeedType.

When the SpeedType Search Page opens, enter the SpeedType number about which you want more information.
SpeedTypes
Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

SetID: 
 SpeedType: begins with 11021010
 Effective Status: 
 Description: begins with 
 Organization: begins with 
 Program Code: begins with 
 Project: begins with 
 FRS Account Number: begins with 
 Pooled Investment Earnings: begins with 
 Cash Rollup SpeedType: begins with 
 Sub-class: begins with 
 Foundation Fund: begins with 
 Gift Expense Code 1: begins with 
 Gift Expense Code 2: begins with 

Include History Case Sensitive

Search Clear Basic Search Save Search Criteria

Click on the Search key.
The SpeedType component opens, and you can select tab that contains the information you are looking for:
- SpeedTypes
- Additional SpeedType Attributes
- Org/Program/Project Attributes
- Fiscal Staff
Speedtype information can also be found in the Reporting System (Cognos) in the Look Ups folder. Reporting System Step-by-Step Guides are available online.