

FUNDS AT A GLANCE

	Fund	Fund Type	Source	Accept Rev	Fund Bal	Gets Interest	Internal Sales Revenue
Unrestricted Funds--Funds over which the University has discretionary budgeting/expenditure power							
Budgeted Ops	General Fund	001100	11	state appropriation/tuition	N	N	N
		0016xx	11	state appropriation/tuition	N	N	N
		0018xx	11	state appropriation/tuition	N	N	N
	Institutional Income/Expense	0012xx	11	fees & services, Events/performances	Y	Y	N
		0013xx	11				
		0014xx	11				
		001700	11	grant agency overhead	N	N	N
	008xxx	11	state appropriation endowment earnings	N	Y	N	
	016xxx	11	Continuing Ed Tuition & fees	Y	Y	N	
Design	Designated Operations	05xxxx	12	non-credit fees & charges	Y	Y	N
	Unrestricted Gifts	060xxx	12	individuals/organizations	Y	Y	N
	Invention/Royalties Funds	065xxx	12	royalty collections	Y	Y	Y/N
	09xxxx	13	internal service fees	Y	Y	N	
	095xxx	14	various internal sources	Y	Y	N	
	097xxx	15	BAO - Internal bank				
Auxiliaries	Housing/Food Services	10xxxx	21	self-support	Y	Y	N
	Student Centers/Activities	11xxxx	22	self-support	Y	Y	Y
	Intercollegiate Athletics	12xxxx	23	self-support	Y	Y	Y
	Health Services	13xxxx	24	self-support	Y	Y	Y
	Transportation Services	14xxxx	25	self-support	Y	Y	N
	Other Auxiliaries	19xxxx	29	self-support	Y	Y	N
Restricted Funds--Funds whose spending is predetermined by individual/agency providing the money							
Grants & Contracts				see note about restricted fund exceptions			
	Federal Funds	2xxxxx	31	US Government	Y	Y	N
	State Funds	3xxxxx	32	State of Oregon	Y	Y	N
	Other Government Funds	36xxxx	33	Other states	Y	Y	N
	Local Governments	37xxxx	33	Local Governments	Y	Y	N
	Foreign Governments	38xxxx	33	Foreign Governments	Y	Y	N
	Misc Gvts & Territories	39xxxx	33	Other Governments	Y	Y	N
	Individual Grants/Contracts	40xxxx	34	individuals	Y	Y	Y/N
	Commercial Grants/Contracts	41xxxx	34	commercial orgs	Y	Y	Y/N
	Other Affiliated Grants/Contracts	42xxxx	34	nonprofit orgs	Y	Y	Y/N
	Foundation Grants/Contracts	43xxxx	35	UO Foundation	Y	Y	Y/N
	Other Foundation Grants/Contracts	44xxxx	35	non UO Foundations	Y	Y	Y/N
	Restricted Funds Management	4xxxxx	39	Accrual funds for grants	Y	Y	Y/N
	Gifts	Individual Gifts	405000 - 406999	36	Individual Gifts	Y	Y
Commercial Gifts		415xxx	36	Commercial Gifts	Y	Y	Y
Other Non-Profit Gifts		425000 - 427999	36	Other Non-Profit Gifts	Y	Y	Y
UO Foundation Gifts		435000 - 438999	36	UO Foundation Gifts	Y	Y	Y
Other Foundation Gifts		445xxx	36	Other Foundation Gifts	Y	Y	Y
Program Income - Restricted		485xxx	38	Program income from Grants	Y	Y	Y/N
Student Loan Funds		49xxxx	41	Loan Funds	Y	Y	Y/N
Endowment Funds		60xxxx	61	Endowment Funds	Y	Y	Y/N
Quasi Endowments		61xxxx	62	Quasi Endowments	Y	Y	Y/N
Plant Funds		800000-829999	81	Construction funds	Y	Y	Y/N
Renewal & Replacement Funds	830000-849999	83	Auxiliaries & Service Ctrs	N	Y	Y/N	
Agency Funds	9xxxxx	91	outside agencies	Y	Y	Y/N	

Budgeted Ops -- Budgeted Operations -- Fund group that falls within state authorized expenditure limitations. Account for unrestricted resources that are available for current operations and are not accounted for as a Service Department or Auxiliary.

Designated Ops -- Designated Operations --Account for self-sustaining activities related to instruction, community education, public service, and student aid activities.

Service Departments -- Account for activities established to provide goods and services primarily to other departments of the institution and are expected to be self-sustaining. Examples include telecom, printing, and mail services.

Auxiliaries -- Auxiliary funds account for activities related to entities that have been specifically designated as auxiliary enterprises. An auxiliary enterprise is a self-sustaining entity that exists primarily to furnish services to students, faculty, and staff.

Accept Revenue -- Funds that will accept revenue (account codes beginning in 0)

Fund Balance -- Fund balance is under control of individual school/dept/prog/unit (balance found on FGITBAL or FGITBSR)

Gets Interest -- Funds that receive interest revenue. As of FY18 interest charges are applied to all funds with a negative balance.

Note--Restricted funds may be restricted in the kind of revenue they can accept, if they generate interest, or allow transfers.

Consult SPS or BAO. BRP handles 438000 funds only.

Use **Budget Changes** to move budget between the **same fund (identical fund number)**.

Use **Transfers In/Out** to move money between **different funds**.