

Unrestricted Fund Types:

<u>Fund Type</u>	<u>Fund Numbers</u>	<u>Definition</u>	<u>Primary Sources of Revenue</u>	<u>Internal Sales Revenue</u> Yes/No, Account Code
11 - Budgeted Operations		Account for unrestricted resources that are available for current operations and are not accounted for as a Service Department or Auxiliary.		
General Fund	0011xx 0016xx 0017xx 0018xx	State appropriations and tuition and fees used for day to day operational expenses related to the mission of the university including instruction, research, public service, academic support, student services, operational and maintenance of plant, institutional support, and budgeted reserves.	01100 - Tuition 02510 - State Resource Redistribution 03400 - F & A Cost Recovery	Yes, 79xxx
Institutional Income / Expense	0012xx - 0014xx	Budgeted resources, student fees, sales & service income, and internal sales used for day to day operational expenses at the discretion of individual academic or administrative units. Primarily internal to the UO.	01700 - Other Student Fees 06001 - General Sales & Services 06400 - Events/Performances	Yes, 09xxx
State Endowment Match	008xxx	Matching funds from State of Oregon for UO endowment earnings.	Transfer from general fund	No
Continuing Education for Credit	016xxx	For-credit continuing education programs.	01180 - Continuing Ed Credit Tuition 01731 - Study Abroad Fees	Yes, 09xxx
12 - Designated Operations		Account for self-sustaining activities related to instruction, community education, public service, and student aid activities.		
Designated Operations	05xxxx	Non-credit continuing education, such as conferences, workshops, seminars, testing and consulting services, publications, and other events. Non-credit instruction such as field trips and international education. Primarily external to the UO.	01181 - Continuing Ed Noncredit Tuition 01700 - Other Student Fees 06001 - General Sales & Services 06400 - Events/Performances	Yes, 09xxx
Unrestricted Gifts	060xxx	Gifts from individuals, corporations, or nonprofit entities with no donor imposed restrictions on use.	03600 - Gifts	No
Invention / Royalties Funds	065xxx	Income from inventions or technological improvements, educational and professional materials, and trademarks.	05150 - Royalties Income	No
13 - Service Departments	09xxxx	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. Classifications include: <ul style="list-style-type: none"> • Specialized Service Facilities • Core Facilities • University Wide Service/Recharge Centers • Department Recharge Centers 	09000 - Internal Sales 06001 - General Sales & Services	Yes, 09xxx
14 - Clearing Funds	095xxx	Accounts for recording revenues and expenditures that require further analysis to determine the final distribution to specific funds and income and expense accounts.	N/A	N/A
15 - Internal Bank	097xxx	Accounts for the investment and debt activity of the UO, including the funding of capital projects from debt proceeds.	01300 - Building Fees 05100 - Investment 09399 - Internal Bank Internal Revenue Bonded Debt	Yes, 09xxx
21 - 29 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.		
21 - Housing / Food Service	10xxxx	Accounts for activities primarily intended to serve the student body's housing needs.	06700 - Rental/Housing/Food Service	Yes, 09xxx
22 - Student Centers / Activities	11xxxx	Accounts for activities primarily intended to serve the student body. Examples include EMU, Career Planning, and Counseling Center.	01300 - Building Fees 01400 - Incidental Fees 06001 - General Sales & Services	Yes, 09xxx
23 - Intercollegiate Athletics	12xxxx	Accounts for athletic activities in participation with other institutions.	06400 - Events/Performances 08026 - Athletic Conference Distributions 01400 - Incidental Fees	Yes, 09xxx (79xxx within Fund Type 23)

24 - Health Services	13xxxx	Accounts for activities primarily intended to serve the student body's health services needs.	01450 - Student Health Fee 07000 - Medical/Hospital Services Income	Yes, 09xxx
25 - Parking	14xxxx	Accounts for activities related to on campus parking needs.	06200 - Fines 06300 - Fees & Permits 09000 - Internal Sales	Yes, 09xxx
29 - Other Auxiliaries / Vending Funds	19xxxx 195xxx	Building auxiliaries, vending funds, other student activities, off-campus Federal Work Study wages, and other miscellaneous auxiliaries.	06001 - General Sales & Services 06727 - Lease Income 09313 - Rentals Internal Sales	Yes, 09xxx

Restricted Fund Types:

<u>Fund Type</u>	<u>Fund Numbers</u>	<u>Definition</u>	<u>Primary Sources of Funds</u>	<u>Internal Revenue</u> Yes/No, Account Code
31 - 35 Grants /Contracts		Account for resources that are available for current operations, but are restricted to specific purposes by the grantor or contracting agency.		
31 - Federal Funds	2xxxxx	Grants / Contracts provided by the Federal Government for sponsored projects and financial aid programs.	03110 - Federal Govt GC	No
32 - State Funds	3xxxxx	Grants / Contracts provided by the State of Oregon.	03120 - State of Oregon Govt GC 04000 - Transfers From Ore State Agencies	No
33 - Other Government Funds	36xxxx - 39xxxx	Grants / Contracts provided by governments other than the State of Oregon or Federal.	03100 - Governmental Grant/Contract	No
34 - Private Funds	40xxxx - 42xxxx	Grants / Contracts provided by individuals, commercial entities, and other nonprofits.	03200 - Non-Governmental Grant/Contract	No
35 - Foundation Funds	43xxxx 44xxxx	Grants / Contracts provided through the UO Foundation or other foundations.	03200 - Non-Governmental Grant/Contract	No
36 - Gift Funds	405000 - 406999 415xxx 425000 - 427999 435000 - 438999 445xxx	Gifts from individuals, commercial entities, nonprofits, the UO Foundation, and other foundations with restrictions on use.	03600 - Gifts	No
41- Student Loans	49xxxx	Account for resources available for loans to students and for the loans made to students. The three classifications of loan funds are: <ul style="list-style-type: none"> • Institutional loan funds - Gifts which the donor has specified are to be used for student loans • Institutional matching loan funds - Institutional fund provided to match Federal government loans. • Government loan funds - Loan funds provided by Federal or State governments. 	08800 - Loan Fund Revenues	No
81 - Unexpended Plant Fund	800000 - 829999	Accounts for resources that are available for capital additions and improvements.	03100 - Governmental Grant/Contract 03200 - Non-Governmental Grant/Contract 03600 - Gifts 05200 - Debt & Debt Service Related	No
83 - Renewal & Replacement Funds	830000 - 849999	Part of unexpended plant funds. Accounts for contributions to building repair and equipment replacement reserves made by departments in accordance with specific funding requirements.	N/A, Fund additions	No
87 - Investment in Plant Funds	89xxxx	Accounts for the value of capital assets net of accumulated depreciation, the liability associated with capital assets, and the net investment in capital assets.	N/A	No
91 - Agency Funds	9xxxxx	Accounts for funds of external persons or organizations while the funds are in the custody of the institution. The institution acts only as a fiscal agent and the funds can be disbursed only as directed by the external person or organization.	06001 - General Sales & Services 06300 - Fees & Permits 06400 - Events/Performances 06922 - Payroll Deductions	No