Fund Types & Funds Sources

CURRENT UNRESTRICTED FUNDS

**UI Fund Type 10**

**U1 - General Education, State General, "X"** (appropriated) Example ABX123

- U11001 State General Account
- U11002 Agricultural College
- U11003 School of Science
- U11004 University
- U11008 Matriculation Fee
- U11009 Student Tuition & Fees

one X account can have expenses in several fund numbers - set up by General Acctng
## Fund Types & Funds Sources

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U2</strong></td>
<td>Central Allocation, &quot;U&quot; (funded from Central Administration)</td>
<td>U20000 - Central Allocations Budgeted, U20001 - Finance and Administration Revenues, U20002 - Administration and Interest Revenue (ex: U20002 fund = ZDU150 budget) set up by General Accounting</td>
</tr>
<tr>
<td><strong>U3</strong></td>
<td>Local Service, &quot;Y&quot; (funded primarily from sales and service)</td>
<td>Ex: YXG999 fund = XGY999 budget (accounts have a one-to-one fund to budget relationship - set up by General Acctng)</td>
</tr>
<tr>
<td><strong>U4</strong></td>
<td>Gifts, &quot;N&quot; (funded from external donations)</td>
<td>Ex: NAJ001 fund = AJN001 budget (accounts have a one-to-one fund to budget relationship - set up by Dan Noble, Trust &amp; Inv)</td>
</tr>
<tr>
<td><strong>U5</strong></td>
<td>Scholarships &quot;I&quot; (unrestricted, primarily funded from internal source)</td>
<td>Ex: U56259 fund = VKI259 budget (accounts have a one-to-one fund to budget relationship - set up by Dan Noble, Trust &amp; Inv)</td>
</tr>
<tr>
<td><strong>U7</strong></td>
<td>Service Centers, &quot;Y&quot; (funded from revenue generated for services provided for on &amp; possibly off campus)</td>
<td>Ex: U74081 = ZCY030 budget (multiple budgets can roll up to one fund - set up by General Acctng)</td>
</tr>
<tr>
<td><strong>U8</strong></td>
<td>Designated Funds, &quot;2&quot; (externally funded, competitive, proposal based)</td>
<td>Ex: U80011 fund = BJ2001 budget (accounts have a one-to-one fund to budget relationship - set up by OSP)</td>
</tr>
<tr>
<td><strong>UF</strong></td>
<td>Reallocation Funds, &quot;5&quot; (funded by dept accounts to use for reallocation, holdbacks, etc by Ctrl Admin)</td>
<td>Ex: UF0001 fund = XG5209 budget (multiple budgets can roll up to one fund - set up by General Acctng)</td>
</tr>
<tr>
<td><strong>UH</strong></td>
<td>Central Benefits Funds, &quot;U&quot;</td>
<td>Ex: U20005 fund = XGU110 and XGU112 (only these two budgets roll up to this one fund even though the fund type is a UH - set up by General Acctng)</td>
</tr>
<tr>
<td><strong>X1</strong></td>
<td>Auxiliary Enterprises, &quot;A&quot; SBOE Auxiliaries - (sales &amp; service activities)</td>
<td></td>
</tr>
</tbody>
</table>
Fund Types & Funds Sources

X14032 fund = Athletics Multiple Budgets
X14040 fund = NSA102 budget
multiple budgets can roll up to one fund - set up by General Acctng

X2 - Auxiliary Enterprises, "Y" (Non-SBOE Auxiliaries) - sales and service activities
ex: X24002 fund = NBY040 budget
multiple budgets can roll up to one fund - set up by General Acctng

CURRENT RESTRICTED FUNDS

UI Fund Type 20

D1 - Agricultural Research & Ext "B, D, F, H, R, S" (appropriated) Example BAH224
   D11311 State General Account
   D11315 Hatch
   D11316 Regional Research
   D11319 Local Agricultural Research
   one Ag Rsrch account can have expenses in several fund numbers, set up by General Acctng

D2 - Cooperative Extension, "C, E" (appropriated) Example BJ024
   D21321 State General Acct - Ext Serv
   D21324 Farm Safety
   D21325 Smith - Lever
   D21329 Local Extension Service
   one Extension account can have expenses in several fund number - set up by General Acctng

D3 - Scholarships, "I" (restricted, externally funded)
   ex: D39308 fund = VMI308 budget
   accounts have a one-to-one fund to budget relationship - set up by Dan Noble, Trust & Inv

D4 - Grants & Contracts, "K" (externally funded- competitive, proposal based)
   ex: D43226 fund = FAK226 budget
   accounts have a one-to-one fund to budget relationship - set up by OSP

D6 - Agriculture Extension - County "1" (funded from Idaho counties)
   ex: D66046 fund = BC1046 budget
   each county can have multiple budgets rolling up to same fund - set up by General Acctng
Fund Types & Funds Sources

**D8 - Other Restricted - Appropriations **"G, M, T, V" (appropriated)
ex: D51350 fund = WWAMI Local
multiple budgets can roll up to one fund - set up by General Acctng

**贷款资金***

**UI Fund Type 40**

N1 NDSL - Perkins Loan Funds

N4 Other Student Loan Funds

**植物资金***

**UI Fund Type 90, 92, 94, 96**

P1 - Unexpended Plant Funds "P" (primarily funded from internal sources)
ex: P17398 fund = WBP398 budget
accounts have a one-to-one fund to budget relationship - set up by General Acctng

P2 - Renewal & Replacement Funds "P" (primarily funded from internal sources)
ex: P27211 fund = WHP011 budget
accounts have a one-to-one fund to budget relationship - set up by General Acctng

P3 - Retirement of Indebtedness "P" (debt financing)
ex: P37512 fund = WGP512 budget
accounts have a one-to-one fund to budget relationship - set up by General Acctng

**机构资金***

**UI Fund Type 80**
Fund Types & Funds Sources

Z3 - Agency Accounts "Z" (externally funded)

ex: Z36025 fund = BAZ025 budget
accounts have a one-to-one fund to budget relationship set up by General Acctng