

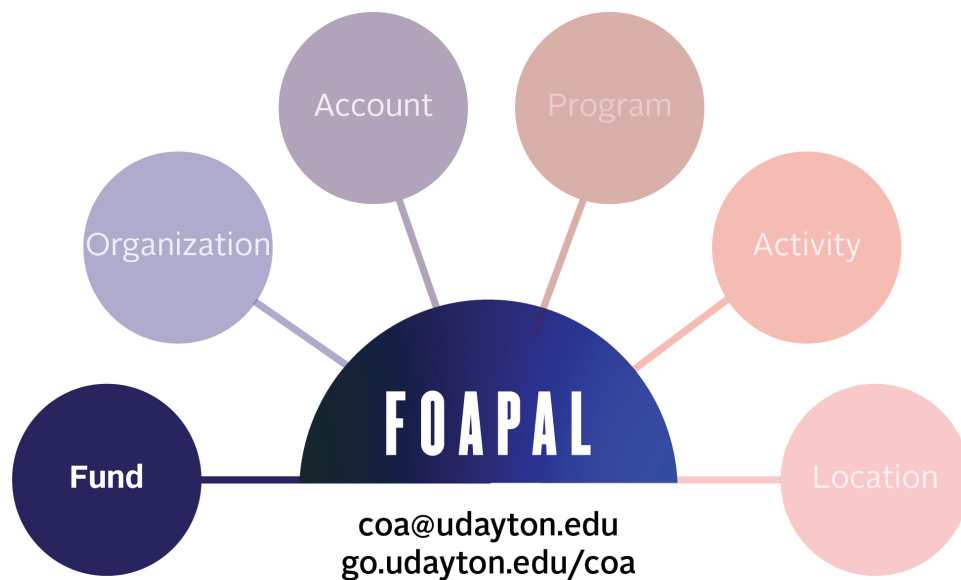
CHARTING OUR NEW PATH

Introduction to FUND

Definition:

The FUND segment is used to identify each “pot of money” that needs to be accounted for by the institution. This segment allows for separate budgeting, financial management, and/or reporting. FUND Types are used to capture spending restrictions and designations.

UNRESTRICTED:	<p>These funds are used to identify resources with no specific limitations imposed by donors or external agencies. This type of fund represents the resources available for the general operations of the university and/or specified units.</p> <p>NOTE: The vast majority of transactions will be associated with unrestricted funds such as Operating, Designated, Recharge Centers, Auxiliary, Sponsored Projects, and Capital Projects.</p>
TEMPORARILY RESTRICTED:	<p>These funds are used to identify resources with time and/or purpose restrictions and requirements placed on them by external donors or entities.</p> <p>NOTE: The majority of FUNDS in this range are associated with Endowment Earnings and Gifts. These funds will be utilized when appropriate usage of the money is identified.</p>
PERMANENTLY RESTRICTED:	<p>These funds typically represent endowment principle that adhere to perpetual donor-placed restriction(s) on spending.</p> <p>NOTE: These funds are true endowment principles that have perpetual restrictions placed on them by the donors. These funds will never be spent against.</p>
AGENCY FUNDS:	<p>These funds are custodial in nature and are not included in measurement of University operations. Student organizations have their own funds in this grouping where the university is the steward, not the owner. These funds legally belong to an outside entity.</p> <p>NOTE: These FUNDS are generally associated with Student Orgs and are used at the discretion of the owning entities.</p>
BANK FUND:	<p>This fund is used to manage the University’s cash flow.</p> <p>NOTE: This FUND will only be used by the Controller’s Office.</p>



COMMONLY USED FUND NUMBERS

See full fund code listing for specific fund numbers and definitions not listed below.

UNRESTRICTED OPERATING

- 100000: General Operating
- 100001: Student Orgs Operating

UNRESTRICTED DESIGNATED

- 110000: General Faculty Discretionary for School of Engineering
- 110013: General Faculty Discretionary for College of Arts and Sciences
- 110025: General Faculty Discretionary for School of Business Administration
- 115000: Departmental Reserves for the President
- 115003: Departmental Reserves for the Provost
- 115009: Departmental Reserves for Graduate Academic Affairs
- 115012: Departmental Reserves for AALI
- 115013: Departmental Reserves for Enrollment Management
- 115014: Departmental Reserves for UDIT
- 115017: Departmental Reserves for School of Business Administration
- 115019: Departmental Reserves for School of Law
- 115021: Departmental Reserves for University Advancement
- 115023: Departmental Reserves for Athletics
- 115024: Departmental Reserves for Student Development
- 115034: Departmental Reserves for HR
- 115042: Departmental Reserves for Finance & Administration

- 115059: Departmental Reserves for School of Engineering
- 115064: Departmental Reserves for College of Arts and Sciences
- 115094: Departmental Reserves for School of Education and Health Sciences

UNRESTRICTED RECHARGE CENTERS

- 120000: Benefit Pool
- 120001: UDIT
- 120002: Work Study

UNRESTRICTED AUXILIARY

- 130001: Aux Dining
- 130002: Aux Housing & Res Life
- 130004: Aux Athletics

UNRESTRICTED CAPITAL PROJECTS RANGE

- 300000 – 319999

UNRESTRICTED GIFTS

- 340000: Unrestricted Gifts for University Advancement

TEMP RESTRICTED ENDOWMENT EARNINGS RANGE

- 400100 – 409999

TEMP RESTRICTED GIFTS AND CONTRIBUTIONS RANGE

- 410000 – 419999

AGENCY FUNDS

- 800000 - 809999

RESOURCES

If you have questions, email coa@udayton.edu

Visit our website at go.udayton.edu/coa



**University of
Dayton**