

Fund Groups

The fund group identifies the source of funding for a Cost Center.

Fund Groups	Description	Definition
2XXX	State Funding	Funds that are provided by the state not classified as designated or auxiliary funds. State funds are used to support the academic programs and the general operating expenses of the University. Technically unrestricted although some appropriations may be restricted by Education Code or the General Appropriations Act.
3XXX	Designated (Unrestricted) Funding	Revenue that is received from Tuition & Fees as a means of supporting the Universities academic programs and general operating expenses. Technically unrestricted although some fees or transfers may be restricted by policy.
4XXX	Auxiliary Enterprises	Self-supporting entities that exists to furnish services to students, faculty, or staff and charge fees directly related to although not necessarily equal to the cost of the services.
5000 – 54XX	Restricted Funding	Resources that are available for financing operations but limited by a donor or other external agency for specific purposes, programs, departments or schools.
5010	Restricted Gifts for Research	Resources that are available for financing operations but limited by a donor or other external agency specified to be used for the sole purpose of research.
5500 – 59XX	Sponsored Programs	Funds received from Federal, State or other governmental agencies or private organizations that are provided on a contractual or grant basis with the restriction that the funds be used for a specific purpose. These funds may only be used for the intended purpose and must be spent in accordance with terms specified in an agreement established between the sponsor and the University.
6XXX	Endowments	Special funds whereby the principal is held for investment and the interest earned on the principal is spent as directed by the donor.
7XXX	Plant	Resources that are available for funding Maintenance and Operations of Plant, Construction in Progress and other Capital Assets. <i>(Such as buildings, infrastructure, major improvements, etc.)</i>
8XXX	Loan	Institutional resources that are available for loans to students, faculty or staff.
9XXX	Agency	Agency funds are resources held by the University in a fiduciary capacity for organizations or entities not directly affiliated with the University.