

Fund Type	Fund Type Title	Description/Source of Funds
State Funds		
1A	State Appropriations - General Revenue Fund and Income Fund	General Revenue and Income Fund appropriations from the State of Illinois. General Revenue funds are held by and disbursed by the State and must be spent entirely during the state appropriation year. Income Fund is retained at the University.
1B	PY State Appropriations - General Revenue Fund and Income Fund	Prior year General Revenue and Income Fund appropriations from the State of Illinois.
1F	State Appropriations - State College and University Trust Fund	State appropriation for the University's portion of State of Illinois license plate revenue which is used to fund scholarships.
1G	State Appropriations - Fire Prevention Fund	Fire Prevention Fund appropriation from the State of Illinois which is allocated to the Fire Service Institute.
1K	State Appropriations – Hazardous Waste Research	Hazardous Waste Research Fund appropriation from the State of Illinois which is allocated to the Waste Management Research Center.
1M	State Appropriations – Emergency Public Health	Emergency Public Health Fund appropriation from the State of Illinois which is allocated to the Mosquito Abatement and Research Center.
1T	State Appropriations – Used Tire Managements	Used Tire Managements Fund appropriation from the State of Illinois which is allocated to the Mosquito Abatement and Research Center.
1V	State Appropriations – Pet Pop Control	Pet Population Control Fund appropriation from the State of Illinois which is allocated to Veterinary Medicine.
1Z	University Income Fund Receipts	Tuition and fees, finance charges from students, and other miscellaneous income. These provide the source of funding for the State Income Fund appropriation.
Unrestricted Funds		
2A	Educational and Admin Allowances	Funds from various assessments of campus departments by campus or University administration.
2C	Indirect Cost Recovery (ICR)	Funds generated through facilities and administrative (F&A) costs assessed on grant and contract funds. Budgeted to and spent at the departmental level.
2E	Patents Copyrights and Royalties	Funds generated from trademarks, patents, and copyrights owned by the University.
2G	Private Gifts - Unrestricted	Gifts received from individuals or companies that are not restricted by the donor for a particular unit or purpose.
2J	Consolidated Group Investments	Investments from the various fund types are consolidated and accounted for in these funds. Investment income is allocated to the various specific funds on a quarterly basis.
2L	Unrestricted Receivables/Payables	Clearing funds to record accounts receivables and payables at the campus level for control purposes.
2N	Student Deposits and Other	Funds containing student deposits held for a future term.
2P	Self-Insurance Programs	Funds to account for the University's self-insurance activities. Funds are generated from assessment of campus departments by University Administration and are used to cover claims.

2R	Termination/Sick Leave Benefits	Assessments on grant and contract funds for termination benefits, vacation and sick leave payouts, for employee appointed to grant and contract funds.
3A	Suspense and System Clearing	Clearing funds used for system-generated suspense and clearing type transactions.
3E	Service and Storeroom Activities	Funds used to account for self-supporting activities where goods or services are provided to other internal University units which are charged for the goods or services provided. Examples included Facilities and Services, Central Stores, and Telecommunications. Expenses charged to these funds must be related to the cost of providing the goods or services.
3J	Auxiliary Enterprises Not Under Indenture	Funds used to account for self-supporting activities where goods or services are provided primarily to individual students, faculty, or staff and bond financing is not involved in the activities. Examples include student counseling and student activities. Expenses charged to these funds must be related to the cost of providing the goods or services.
3M	Auxiliary Enterprises Under Indenture	Funds used to account for self-supporting activities where goods or services are provided primarily to individual students, faculty, or staff and bond financing is involved in the activities. Examples include housing operations, bookstore, and student unions. Expenses charged to these funds must be related to the cost of providing the goods or services.
3Q	Departmental Activities	Funds used to account for self-supporting activities where goods or services are provided primarily to external customers. Revenues are generated from the following general categories of activities (called entities) - 1) Instructional Courses, 2) Professional Development Activities, 3) Unique Instructional Programs, 4) Agricultural Operations, 5) Commercial Operations not under indenture, 6) Public Service, Economic Development and Academic Support Activities, 7) Intercollegiate Athletics, 8) Hospital and Clinics, and 9) Commercial Operations, such as Willard Airport. Expenses charged to these funds must be related to the cost of providing the goods or services.
Restricted Funds		
4A	Sponsored Programs - US Government Grants and Contracts	Grants and contracts with the federal government.
4C	Sponsored Programs - Other Governmental Agency Grants and Contracts	Grants and contracts with governmental agencies that are not federal or state.
4E	Sponsored Programs - Private Grants and Contracts	Grants and contracts with individuals or businesses.
4G	Sponsored Programs - State of Illinois Grants and Contracts	Grants and contracts with the State of Illinois.
4J	Trust - Endowment Income	Endowment income funds include: (1) unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts.

4K	Trust - Endowment Farm Operations	Funds used to track the farm operating activities for all farms endowed to the University.
4M	Trust - Private Gifts	Gifts received from individuals or companies that are restricted for a particular unit and/or purpose. These funds must be spent in compliance with those restrictions.
4N	Trust - Other Restricted	Restricted funds with an externally imposed restriction on their use. The predominance of these funds are on the Urbana campus as Cooperative Extensions funds.
4S	Trust - Medical Services Plan	Funds to account for the clinical practices of faculty in the College of Medicine.
4T	Trust - Occupational Health Services Plan	Funds to account for the clinical practices of faculty in the School of Public Health.
4U	Trust - Dental Services Plan	Funds to account for the clinical practices of faculty in the College of Dentistry.
4W	Trust - Nursing Services Plan	Funds to account for the clinical practices of faculty in the College of Nursing.
4Y	Land Grant - Federal Appropriations	Federal appropriations for agricultural research and extension activities. As the land grant campus, Urbana is the only campus with federal agriculture appropriations.
4Z	Restricted Receivables/Payables	Clearing funds to record accounts receivables and payables for sponsored programs at the campus level for control purposes.
Loan Funds		
5A	Loan Funds - University	Funds for private loans administered by the University. These funds account for loan principal and related activity including interest income, service fees, and collection fees. Most loan funds are from monies donated by individuals or organizations for students in a particular department or major.
5D	Loan Funds - Federal	Funds for federal loans administered by the University. These funds account for loan principal and related activity including interest income, service fees, and collection fees. The funds are from the federal government for students who qualify under the various Federally Sponsored Student Loan programs.
5G	Loan Funds – Matching Federal Funds	Funds for federal loans administered by the University. These funds account for loan federal capital matching. The funds are from the federal government for students who qualify under the various Federally Sponsored Student Loan programs.
Endowment Funds		
6A	Endowment - Pool Accounts	Endowment assets that are pooled for investment purposes.
6D	Endowments - US Land Grant 1862	Fund that accounts for the \$649,012.91 land grant deposit received by the University from the State when the University was founded in 1867. This fund type has no other activity.
6G	Endowments - True/In Perpetuity	Funds whose principal is nonexpendable (true endowment) by donor-specified restrictions and that are intended to be invested to provide earnings for institutional use. Generally, income from those investments are restricted by donors.

6J	Endowments - Quasi	Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent non-mandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment fund type.
6M	Endowments - Term/Living Trust	Funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event.
6P	Endowments - Beneficial Interest In Trust	Investment income from funds that meet the definition of a beneficial interest in trust endowment. A Beneficial Interest in Trust refers to a legal arrangement whereby the University is entitled to the use of or the income from assets owned by other parties. Upon the death or at the discretion of the owner(s), the assets may be donated to the University and become a true or term endowment.
Plant Funds		
8A	Unexpended Plant - Unrestricted	Unexpended resources in the plant fund derived from various sources to finance the acquisition of long-lived plant assets and their associated liabilities. Source of funds are usually transfers from current unrestricted funds, such as institutional funds.
8C	Unexpended Plant - Restricted	Unexpended resources in the plant fund derived from various sources to finance the acquisition of long-lived plant assets and their associated liabilities. Source of funds are usually transfers from current restricted funds, such as gift or grant funds.
8E	Unexpended Plant - Internal Financing	Unexpended resources in the plant fund derived from various sources within the University to finance the acquisition of long-lived plant assets and their associated liabilities. In essence, the University is borrowing from itself, thus the term "internally financed."
8G	Unexpended Plant - Bonded	Unexpended resources in the plant fund derived from bond issues to finance the acquisition of long-lived plant assets and their associated liabilities.
8J	Unexpended Plant - COP Acquisition Funds	Unexpended resources in the plant fund derived from certificates of participation (COP) to finance the acquisition of long-lived plant assets and their associated liabilities.
8K	Unexpended Plant – Other Financing	Unexpended resources in the plant fund derived from energy services agreement installment payment contracts (commonly referred to as ESCO) to finance the installation of improvements to improve the energy efficiency of long-lived plant assets and any associated liabilities.
8L	Unexpended Plant - Capital Development Funds	Unexpended resources in the plant fund derived from the State of Illinois Capital Development Board to finance the acquisition of long-lived plant assets and their associated liabilities.
8N	Renewal and Replacement - Unrestricted	Funds used to collect money and record expenditures for renewal, replacement, and extraordinary repairs of University equipment and facilities. Source of funds are usually transfers from current unrestricted funds.

8P	Renewal and Replacement - Restricted	Funds used to collect money and record expenditures for renewal, replacement, and extraordinary repairs of University equipment and facilities. Source of funds are transfers from current restricted funds.
8Q	Debt Service	Funds used to account for principal and interest payments on outstanding bonds and internal loan agreements. The sources of funds are typically transfers from self-supporting entities, such as auxiliary units, Willard Airport, and the Hospital.
8S	Debt Service - COP	Funds used to account for principal and interest payments on outstanding certificates of participation. The sources of funds are transfers from various fund types based on the COP being paid.
8V	Debt Service – Other	Funds used to account for principal and interest payments on outstanding energy services agreement installment payment contracts. The sources of funds are transfers from various fund types based on the contract being paid.
8Z	Investment In Plant	Funds used to account for the fixed assets and long-term debt held by the University. All adjustments to fixed assets are recorded to the change in fixed asset equity account code 90510. Increases in long-term debt are recorded to expense accounts (199xxx) and decreases in long-term debt are recorded to revenue accounts (35xxxx).
Custodial Funds		
9A	Custodial – Payroll, Tax, Fin Aid, Clearing	Funds used to account for monies collected from payroll deductions that will be disbursed to external agencies and organizations.
9D	Custodial – Fiscal Custodian for External	Funds held by the University as a custodian or fiscal agent for others external to the University. These funds do not include registered student organizations.
9G	Custodial – RSO, COF, & RO	Funds held by the University as custodian for Registered Student Organizations (RSO) which are generated through their activities held on campus.