

Fund Type Definitions

Fund Type	Fund (s)	Description	Accountability	Carry Forward	
				Remaining Budget	Cash Balance
Current Unrestricted (Unrestricted)	11001	Operating resources of the university. Expendable for instruction, research, public service, and other general operating expenses. Revenues include general tuition, fees, and unrestricted gifts. Budget is allocated to departments annually	Targets at the expense category level may not be exceeded. (e.g. faculty salary, student wages, discretionary, non-discretionary etc)	No	Not Applicable
Plant Fund (Restricted)	12001	Funds to be used for the acquisition of physical assets, renewal & replacement of institutional properties, retirement of debt, and for tracking of institutional assets	Positive cash balance at the project level must be maintained; expenses must follow restrictions	Yes	Yes
Sponsored Projects (Restricted)	13001	Federal and State research grants	Expenses must follow grant restrictions	Yes	Yes
Internal Grants (Restricted)	14001	Internal SCU research grants	Positive cash balance; expenses must follow grant restrictions	Yes	Yes
Designated (Unrestricted)	21xxx-28xxx	Monies designated for a specific purpose by the University	Positive cash balance	No	Yes
Auxiliary (Unrestricted)	30xxx	Revenue and expenses of departments identified as self-supporting such as Housing and Residential Life	Positive cash balance with adequate reserves	No	Yes
Endowment Principle (Restricted)	6xxxx	Principle of the endowment funds, which are invested to generate the income for annual allocation. Funds are restricted by donors (True Restricted) or by University	Maintained and monitored by the Controller's office	Not Applicable	Yes
Endowment Expendable Income (Restricted)	41xxx-45xxx	Funds that hold the endowment income and gains allocated annually for expenditures restricted by donors to specific purposes	Positive cash balance; Expenses must follow restrictions	No	Surplus - reinvested into principle Deficit - Carried Over
Expendable Gift (Restricted)	46xxx-48xxx	Expendable gifts to the University by external donors which are restricted by those donors to specific purposes	Positive cash balance; Expenses must follow restrictions	No	Yes
Agency	9xxxx			No	Yes