

UTAH STATE UNIVERSITY		
FUND TYPES		
FUND TYPE	TITLE	
	Unrestricted	
12	State E&G	Funds appropriated by the state legislature, combined with tuition and fees paid by students, make up the State Education and General fund which is used for general operating purposes.
13	Overhead	Overhead funds represent reimbursement of overhead costs collected from outside agencies on contracts and grants, also known as indirect costs or facility and administrative costs. Reimbursements are treated as unrestricted revenues and are administered by the Vice President for Research office in accordance with the State Board of Regents' policy.
17	Service Enterprises	A service enterprise provides a specific type of service to university departments rather than to individual students and is supported by internal charges to the using department's operating budget. These departments are dependent upon revenues generated. Rates charged should reflect operating costs. Over the long term, these enterprises should operate on a break-even basis.
18	Other Unrestricted Designated	Other unrestricted money is provided by sales and services of university departments, unrestricted gifts, etc. The revenue generated by a department is incidental to the main function of the department and are unrestricted, but have historically been designated for use by the generating department.
19	Unrestricted Reg'l Campus Support	Funds where departments account for revenues and expenses corresponding to instruction at regional campuses by departmental faculty.
	Restricted	Monies restricted by sources that are external to the University.
21	State Line Item Appropriations	Funds appropriated by the state legislature that are for specific University departments. Examples are the Water Research Lab, the Agricultural Experiment Station, etc.
22	Contracts & Grants	Funds used to account for contracts and grants which are sponsored by sources external to the University where there is an expectation by the sponsor for specific deliverables or outcomes. The agreements are binding and often include rights and access to performance results. The activities are typically conducted by faculty and senior researchers and support one of the main missions of the University.
25	Federal Appropriations	Funds appropriated by the Federal Government to be used by the University for specific purposes.
27	Other Restricted	Funds received by the University that have been restricted for a specific purpose by external parties or legislation. Restrictions cannot be removed without the external parties' consent. The most common are gifts restricted by the donors for scholarships, lectures, professorships, etc.
28	Endowment Spendable	These are the earnings on endowment funds that are restricted for use as required by the donor.
	Auxiliary Enterprises	
31	Auxiliary Enterprises	Entities that exists predominantly to furnish goods or services to students, faculty, or staff, and that charge fees directly related to the cost of providing the goods or services. The general public may be served incidentally by some auxiliary enterprises. Examples include residence halls, food services, athletics, bookstores, etc.
	Loan Funds	
41	Loan Funds	Funds established to provide loans. Sources include gifts from donors that are restricted for purposes of making loans or unrestricted funds designated by the board for loan purposes. These funds include interest on the investment of these resources and the interest generated on loans issued.
	Quasi-Endowment	
51	Quasi-Endowment	Balances from funds that have been designated by the University for endowment purposes. They may consist of unrestricted or restricted monies that are usually not needed for at least a year. The interest earned is allocated back to these funds.

	Endowments	
61	Endowments	Donor-restricted donations for endowment purposes. A permanent endowment is one whose corpus is never to be spent, and a term endowment is one whose corpus may be spent after a designated time period. Earnings may be spent or added back to the endowment depending on the donor's restriction and the policies of the university.
	Annuity & life Income	
71	Annuity & Life Income	These funds are used to account for assets provided by donors under split-interest agreements and the obligations to make payments to the beneficiaries of those agreements. The balances in these funds are not available to the University until the term of the agreement expires or the individuals named in the life-income agreements die.
	Agency	
81	Agency Funds	Resources held by the University as a custodian or fiscal agent for student organizations, etc.
82	Other Agency Funds	Resources held by the University as a custodian or fiscal agent for other organizations closely associated with the University.
83	Foundation - Administrative	Resources of the Utah State University Development Foundation used for administrative purposes.
84	Foundation - Endowment	Donations to the Utah State University Development Foundation used for endowment purposes.
	Plant	
91	Unexpended Plant	These funds are used to account for assets that will be used for future plant expenditures, renewal and replacement of facilities.
97	Investment in Plant	These funds are used to account for the capital assets of the University, the debt for capital projects, and paying principal and interest on the debt.