

GENERAL FUND - Used to account for general operating activities related to academic and instructional programs and their administration.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
S/C/D Operating Accounts	State appropriations, tuition revenues and fees	Day-to-day general operating activities and programs	11XXXX (Fund) 1XXXXX (Index)	General Accounting (Note: Student Organization FOAPAL requires the approval of the Asst. Director for Student Center and Program Activities)
Indirect Costs or Research Stimulation	External Sponsoring Agency (as a percentage of Facilities and Administrative Rate recovery)	Stimulate and support internal research activities	11Z420 Research Stimulation Rollup (Fund) 11X410 Indirect Cost Return Rollup (Fund) 14XXXX (Index)	Sponsored Program Administration
Cost Sharing	Various WSU funding sources for sponsored activity match	Mandatory cost sharing requirements as required by sponsored agreement, or voluntary commitments made to sponsoring agency	117XXX to 118XXX (Fund) 190XXX to 192XXX (Index)	Sponsored Program Administration

DESIGNATED FUND - Used to account for funds for specific purposes which are not restricted by donors or supporting agencies.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Unrestricted Gifts (requires no financial reporting and no restriction to purpose) and Designated Organized Activities	Fees or services, donor gifts and non-governmental organizations	Non Credit Training Courses, Professional Development, Seminars, Conferences and Dean or Department Research & Development and Service/Recharge Centers ¹	12XXXX to 13XXXX (Fund) 21XXXX to 24XXXX (Index)	General Accounting

AUXILIARY ACTIVITIES FUND - Used to account for revenues and expenses of revenue-producing, substantially self-supporting activities that perform a service for, but are not themselves, educational and general activities.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Auxiliary Enterprises	Substantially self-supporting organization	Auxiliary units consist of the Bookstore, Parking, University Press, Student Center Building, Fitness Center, McGregor Conference Center, Business Services, Housing, and SouthEnd	37XX (Fund) 227XXX to 228XXX (Index)	General Accounting

INDEPENDENT OPERATIONS FUND - Used to account for revenues and expenses of separately organized operations that are owned or controlled by the University but that are unrelated to, or independent of, the institution's missions.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Independent Operations	Self-supporting organization	WDET operations	39XX (Fund) 227XXX (Index)	General Accounting

EXPENDABLE RESTRICTED FUND - Used to account for funds restricted for specific purposes as stated by the supporting agency or donor.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Grants and Contracts	Governmental grants and all sponsored contracts	Externally funded activities	21XXXX to 25XXXX (Fund) 3XXXXX, 440XXX-443XXX, 446XXX, 448XXX, 449XXX (Indexes)	Sponsored Program Administration
Private Contracts	Nongovernmental contracts	Externally sponsored programs	25XXXX (Fund)	Sponsored Program Administration
Private Grants	Nongovernmental grants	Externally sponsored grants, foundations	25XXXX (Fund)	Sponsored Program Administration establishes those accounts where the funding source requires financial reporting. If no financial reporting requirement, Development will request General Accounting to establish account.
Endowment Beneficiary	Income earned on corpus held in Endowment Funds	Spending account for Endowed Fund (Note: Beneficiary accounts could also include partially funded Endowed Funds that do not meet the minimum dollar threshold. No disbursements should be posted to these pending beneficiary accounts until its Endowed Fund has been established)	28XXX to 29XXX (Fund) 447XXX or 448XXX (Index)	General Accounting ²
Restricted gifts	Donor gifts or nongovernmental organizations with no reporting requirements	Primarily scholarship accounts but could fund other purposes	28XXX (Fund) 444XXX, 445XXX (Indexes)	General Accounting

PLANT FUND - Used to account for transactions relating to investments in physical properties, indebtedness incurred in the financing thereof and reserves for maintenance, replacement, and debt service.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Major construction projects, repair and replacement reserve, investment in plant	Investment in institutional properties	Building repair, renovations and replacement over \$25,000 Equipment and furniture replacement over \$25,000	7XXXXX (Fund) 77XXXX (Index)	General Accounting ³

ENDOWMENT AND RELATED FUNDS - Used to account for money and investments received where the donor has indicated the principal be held in perpetuity or the Board of Governors has elected to treat such gifts as endowments, with the income being expended for a designated purpose.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Endowed Funds	Donor or university resources where the principal is not expended. An Endowed Fund must meet the University minimum funding level of \$25,000 or greater.	Spendable endowment income is transferred to the Endowment Beneficiary account in accordance with University policy	6XXXXX (Fund) 06XXXX (Index)	General Accounting

STUDENT LOAN FUND - Used to account for transactions related to loans to students.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
University and Federal Loan Programs	External donor gifts, University resources and Federal dollars	Student loans	5XXX (Fund) 05XXXX (Index)	General Accounting

AGENCY FUND - Amounts held in custody for students, University related organizations and others.				
FUND TYPE	FUNDING SOURCES	FUNDING ACTIVITIES	FUND/INDEX RANGES	SEND REQUEST TO ESTABLISH NEW INDEX
Student and University Activities, Student Trusteeships	Monies held in custody for students, university related organizations	Student activities such as student clubs, sororities and fraternities, S/C/D coffee clubs	9XXXXX (Fund) 99XXXX (Index)	General Accounting (Student Organization FOAPAL requires the approval of the Dean of Student's Office)

- 1) For information on establishing a Service/Recharge Center see Fiscal Operations website Service Center Policies at www.wayne.edu/fisops/i_accg.html
- 2) Requires signed provisions.
- 3) Plant fund requests require prior approval of the VP for Finance and Administration. Procedures are at www.wayne.edu/fisops.