

Please refer to the list below for the fund exemption status. To determine the specific fund type, go to the BANNER form FTVFUND. Press F7 on your keyboard to clear data fields on the form; enter Chart of Account number and Fund Code; press F8 on your keyboard to query. The Fund type will be displayed. If you do not have access to this form, please contact your unit business manager.

Fund Type	Fund Type Title	Description/Source of Funds	Exempted
<b>State Funds</b>			
1A-Z	State Appropriations	Various State Appropriations	No
<b>Unrestricted Funds</b>			
2A	Educational and Admin Allowances	Funds from various assessments of campus departments by university or system office.	No
2C	Institutional Costs Recovered	Funds generated through facilities and administrative (F&A) costs assessed on grant and contract funds. Budgeted to and spent at the departmental level.	No
2E	Patents Copyrights and Royalties	Funds generated from trademarks, patents, and copyrights owned by the University.	No
2G	Private Gifts - Unrestricted	Gifts received from individuals or companies that are not restricted by the donor for a particular unit or purpose.	Yes
2P	Self-Insurance Programs	Funds to account for the University's self-insurance activities. Funds are generated from assessment of university departments by the system office and are used to cover claims.	No
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.	Yes
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.	No
<b>Auxiliary Funds</b>			
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 <b>not</b> 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.	No
M	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 <b>is</b> 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.	No

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.	No
<b>Restricted Funds</b>			
4A	Sponsored Programs - US Government Grants and Contracts	Grants and contracts with the federal government.	Yes
4C	Sponsored Programs - Other Governmental Agency Grants and Contracts	Grants and contracts with governmental agencies that are not federal or state.	Yes
4E	Sponsored Programs - Private Grants and Contracts	Grants and contracts with individuals or businesses.	Yes
4G	Sponsored Programs - State of Illinois Grants and Contracts	Grants and contracts with the State of Illinois.	Yes
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.	Yes
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.	Yes
4N	Trust - Other Restricted	Restricted funds with an externally imposed restriction on their use. The predominance of these funds are at the Urbana university as Cooperative Extensions funds.	Yes
4S	Trust - Medical Services Plan	Funds to account for the clinical practices of faculty in the College of Medicine.	Yes
4T	Trust - Occupational Health Services Plan	Funds to account for the clinical practices of faculty in the School of Public Health.	Yes
4U	Trust - Dental Services Plan	Funds to account for the clinical practices of faculty in the College of Dentistry.	Yes
4W	Trust - Nursing Services Plan	Funds to account for the clinical practices of faculty in the College of Nursing.	Yes
4Y	Land Grant - Federal Appropriations	Federal appropriations for agricultural research and extension activities. As the land grant university, Urbana is the only university with federal agriculture appropriations.	Yes