

Departmental Funding Sources

Unrestricted Fund Groups

Fund Source	Sub-Fund	Ledger*	Sub-Fund Description	Allowable Transfers To/From	Examples of Activity/Funding Source
Unrestricted 2-Ledger	OPTUI	2	Operating Fund - State/Tuition Funded 2-Ledger Accounts	OPTUI	State/Tuition funding
Unrestricted Other Operating	OPAUX	3	Operating Fund - Auxiliary Enterprises	OPAUX, OPOTF, OPOTP	Res Life, Dining, SHaW, Athletics, Parking, other student activities
	OPOTF	4	Operating Fund - Non-State/Tuition Fiscal Accounts		Self-generated revenues - course fees, sales and services, other entrepreneurial activity; Also start-ups
	OPOTP	4	Operating Fund - Non-State/Tuition Project Accounts		
Unrestricted Sponsored Programs	UNRSF	4	Unrestricted Sponsored Programs Fiscal Accounts	UNRSF, UNRSP	IDC, Start up, Match, Internal award accounts
	UNRSP	4	Unrestricted Sponsored Programs Project Accounts		

Restricted Fund Groups

Fund Source	Sub-Fund	Ledger*	Sub-Fund Description	Allowable Transfers To/From
Restricted Non-Sponsored Programs	RSNSF	5,6	Restricted Non-Sponsored Programs Fiscal Accounts	RSNSF, RSNSP
	RSNSP	5,6	Restricted Non-Sponsored Programs Project Accounts	
Restricted Sponsored Programs	RSTSP	5,6	Restricted Sponsored Programs	RSTSP
Foundation	RFNDA	6	Restricted Foundation Auxiliary Accounts	No Transfers
	RFNDO	6	Restricted Foundation Operating Accounts	

**Ledgers listed here are typical, however there are some exceptions*