

Core Or Non-Core	Category	Fund Number(s)/Range(s)	Fund Qualities*	STIP Earnings Distribution	Deficit Assessment Frequency
CORE	State General	19900; 19917; 19924	R CB SP	UC Gen Fund	Fiscal Year End
		19906; 19911; 19912; 19921; 19922; 19943; 19944; 19948; 19955; 19958; 19960; 19968; 19969; 19970; 19973; 19983; 19984; 19985; 19986; 19988; 19990; 69800; 69824	R	UC Gen Fund	Fiscal Year End
	UC General Funds	19931; 19933; 19941	U	UC Gen Fund	Fiscal Year End
		19942	U CB	UC Gen Fund	Fiscal Year End
	Lottery Funds	18082; 18083; 18084; 18085; 18086; 18087	R	UC Gen Fund	Fiscal Year End
	Tuition & Fees (Core)	20000; 20095; 20360	R CB SP	UC Gen Fund	Fiscal Year End
		20080; 20093; 20094; 20380	R	UC Gen Fund	Fiscal Year End
		20082; 20084; 20086	R CB	UC Gen Fund	Fiscal Year End
Indirect Cost Receipts	69750	U CB SP	CUF	Fiscal Year End	
	05397; 07427; 095XX; 69780	U	CUF	Fiscal Year End	
UCSC Assessment Funds	66043; 66051	R CB SP	CUF	Fiscal Year End	
Campus Unrestricted Fund (CUF)	69900	U CB SP	CUF	Fiscal Year End	
NON-CORE	Agency	00002 - 00299	R	CUF	Quarterly
	Plant	00300 - 01599	R	GAC/UR	Quarterly
	Endowments	13000 - 16999; 34112 - 39999; 93XXX	U/R	GAC/UR	Quarterly
	Gifts	40001 - 56999	U/R	GAC/UR	Quarterly
	Special State Appropriations	18000 -18199, excluding lottery funds above	R	UC Gen Fund	Quarterly
	Tuition & Fees (Non-Core)	20078 - 20399, excluding core tuition and fees above	R	CUF	Quarterly
	State Agencies	18200 - 18998	R	UC Gen Fund	Quarterly
	Local Government Contracts	20653 - 20797	R	Fund	Quarterly
	Federal Contracts & Grants	21100 - 28999; 81100 - 86899	R	Fund	Quarterly
	Private Contracts & Grants	57000 - 59999; 61000-63999	R	GAC/UR	Quarterly
	ARRA Grants	80000 - 81099; 87000 - 88999	R	Fund	Quarterly
	Sales, Service and Miscellaneous	60XXX; 66XXX; 67XXX; 68XXX; 69XXX excluding 66XXX, 697XX and 69900 funds mentioned above.	U	CUF	Quarterly
	Auxiliary Activity	70XXX - 74999	U	**see note	Quarterly
Reserves	75XXX	U	**see note	Quarterly	

\*Fund qualities are coded as follows:

**U** - Fund is considered Unrestricted (see Appendix B for full definition)

**R** - Fund is considered Restricted (see Appendix B for full definition)

**U/R** - Fund may be unrestricted or restricted - the level of restriction is set at the individual fund code level, such as a gift designation; principal officers are responsible for ensuring appropriate use of all funds

**CB** - Fund is eligible to participate in the CENTRAL BENEFITS pool.

[https://planning.ucsc.edu/budget/rates-and-assessments/benefit\\_pool\\_funding\\_participation.html](https://planning.ucsc.edu/budget/rates-and-assessments/benefit_pool_funding_participation.html)

**SP** - Fund is eligible for central augmentation in response to systemwide SALARY PROGRAM increases for permanently budgeted positions.

<https://planning.ucsc.edu/budget/allocations-and-models/merit.html>

STIP Earnings Distribution coding:

**UC Gen Fund** — STIP earnings/assessments are recorded to fund 19941 as a campus revenue.

**CUF** — STIP earnings/assessments are recorded to Campus Unrestricted Fund 69900 as a campus revenue.

**GAC/UR** — STIP earnings/assessments are split 50/50 between the divisional Gift Activity Center (363XX) and University Relations STIP fund 66400. Certain funds, by exception, may retain STIP earnings. e.g. Gift funds dedicated for plant use often retain STIP earnings.

**Fund** — STIP earnings/assessments are recorded to the specific fund.

Deficit Assessment Frequency guidance:

**Fiscal Year End** — Monitoring for potential deficits (and in areas with known deficits) — both operating and structural — should occur throughout the year as part of regular financial and budget monitoring and planning. If the budgeted allocation is unlikely to change and expenditures are stable, then deficit monitoring on an annual basis (at the end of the fiscal year) may be sufficient.

**Quarterly** — Some budgeted fund sources are estimates of recurring resources (e.g., self-supporting funds such as recharge income, overhead receipts from sustained levels of Contracts and Grant activity, income from recurring student fees). Principal officers and members of their staff with delegated financial, administrative, or managerial responsibility should regularly (e.g., monthly, quarterly) verify that these estimates of revenue/income are both reliable and realistic and, as appropriate, make expenditure adjustments to stay within available revenue/income levels.

\*\*STIP earnings on reserve and auxiliary enterprise funds are distributed to the Campus Unrestricted Fund (CUF), except UCOP funds and UC Housing Services funds, which retain their STIP earnings.