

**Appendix C —
Glossary of Fund Categories**

Core or Non-Core	Category	Fund Number(s)/Range(s)	Fund Qualities*	BAP Deficit Assessment Frequency**
CORE	State General	19900; 19917; 19924	R CB SP	Fiscal Year End
		19906; 19911; 19912; 19915; 19916; 19921; 19922; 19931; 19943; 19944; 19948; 19955; 19958; 19959; 19960; 19968; 19969; 19970; 19973; 19983; 19984; 19985; 19986; 19988; 19990; 69800; 69824	R	Fiscal Year End
	UC General Funds	19931; 19933; 19941	U	Fiscal Year End
		19942	U CB	Fiscal Year End
	Lottery Funds	18082; 18083; 18084; 18085; 18086; 18087	R	Fiscal Year End
	Tuition & Fees (Core)	20000; 20095; 20360	R CB SP	Fiscal Year End
		20082; 20084; 20086	R CB	Fiscal Year End
		20080; 20093; 20094; 20380	R	Fiscal Year End
Indirect Cost Receipts	69750	U CB SP	Fiscal Year End	
	05397; 0742X; 095XX; 69780	U	Fiscal Year End	
UCSC Assessment Funds	66043; 66051	R CB SP	Fiscal Year End	
Investment/Interest Income	69900	U CB SP	Fiscal Year End	
NON-CORE	Agency	00002 - 00299	R	Quarterly
	Plant	00300 - 01599	R	Quarterly
	Endowments	13000 - 16999; 34112 - 39999; 93XXX	U/R	Quarterly
	Gifts	40001 - 56999	U/R	Quarterly
	Special State Appropriations	18000 -18199, excluding lottery funds above	R	Quarterly
	Tuition & Fees (Non-Core)	20078 - 20399, excluding core tuition and fees above	R	Quarterly
	State Agencies	18200 - 18998	R	Quarterly
	Local Government Contracts	20653 - 20797	R	Quarterly
	Federal Contracts & Grants	21100 - 28999; 81100 - 86899	R	Quarterly
	Private Contracts & Grants	57000 - 59999; 61000-63999	R	Quarterly
	ARRA Grants	80000 - 81099; 87000 - 88999	R	Quarterly
	Sales, Service and Miscellaneous	60XXX; 66XXX; 67XXX; 68XXX; 69XXX excluding 660XX, 69750 and 69900 funds mentioned above.	U	Quarterly
	Auxiliary Activity	70XXX - 74999	U	Quarterly
Reserves	75XXX	U	Quarterly	

Notes

* Fund qualities are coded as follows:

- U** Fund has no restrictions imposed by entities outside the University but may have systemwide and local restrictions.
- R** Fund has restrictions imposed by entities outside the university in addition to systemwide and local restrictions.
- 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. Divisions 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
- 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>

** Deficit Assessment Frequency guidance — the frequency shown reflects when BAP reviews the deficits, units/divisions should review more frequently as appropriate to the fund type:

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.