

Fund by fund group

FUND_GROUP *

10 EDUC & GENERAL REG U

Local and appropriated operational funds including self-sustaining units, tuition, internal service units

001	State appropriations and provisos
02R	Funds are "...provided solely for the center on ocean acidification and related work necessary to implement the recommendations of the governor's blue ribbon task force on ocean acidification..."
03K	Not used
08A	This fund is used only for support of the common schools and for expanding access to higher education through funding for new enrollments and financial aid, and other educational improvement efforts.
09R	Funds provided solely to support the joint center for aerospace innovation technology
12P	Funds are "...provided solely for the University of Washington sea grant program to commission scientific research studies that examine possible negative and positive effects, including the cumulative effects and the economic contribution, of evolving shellfish aquaculture techniques and practices on Washington's economy and marine ecosystems.
143	The Student Technology Fee (STF) provides funds for the improvement of technology used by the students at the UW campuses. The STF Committee determines the expenditure of this fee. The student led committee allocates money for technology resources for general student use pursuant to RCW 28B.15.051.
144	Funds composed of indirect cost recovery, institutional overheads, investment income, miscellaneous fees, UWB & UWT administrative overheads, administrative allowances, etc.
147	Fund to record suspense accounts
148	University clearing bgts, summer quarter expenses and academic self sustaining activities such as WWAMI, med residents, dental clinic
149	Net tuition operating fee revenue
150	Educational Outreach operations assets, liabilities & activities
15M	Used to fund biotoxin testing and monitoring by the Dept of Health of beaches used for recreational shellfishing, and to fund monitoring by the Olympic region harmful algal bloom program of the Olympic natural resources center at the University of Washington
174	Fund created to record operating activities of Ocean Acidification proviso appropriated in Fund 173
406	No longer in use. Last activity in Biennium 2009
408	Fund that holds assets to satisfy liability for supplemental UWRP
427	No longer in use
440	Local fund used to support University of Washington stores service activities
443	Local fund used to support University of Washington educational and operational printing and duplication needs.
444	Fund where most of UWIT assets & liabilities and activities are recorded
448	Creative Communications assets, liabilities and activities
450	Local fund maintained by the University of Washington to account for support services not required to be accounted in other funds of the institution, this includes the non-academic self-sustaining activities at the University.
460	Local fund maintained by the University of Washington to account for motor pool support activities.
489	No longer in use.
608	Funds provided to the UW's Department of Environmental Health in the School of Public Health for the Accident Account.
609	Funds provided to the UW's Department of Environmental Health in the School of Public Health for the Medical Aid Account.
839	Fund used by Financial Reporting to record year-end accruals

11 HOSPITAL**Operations of UWMC, UWM ITS, and courtesy budgets for ALNW & NWH for handling intercompany transactions**

505	UWMC's assets, liabilities & activities
506	Fund for courtesy budgets for intercompany transactions
507	Fund for courtesy budgets for intercompany transactions
508	UW medicine leadership's operations, liabilities & activities; To capture expenses that are primarily administrative function departments which benefit all of the UW Medicine hospital entities and share those expenses across the entities
509	Fund for courtesy budgets for intercompany transactions
510	UW Medicine IT's assets, liabilities & activities

14 AUXILIARY ENTERPRISE**Operations of auxiliary enterprises such as Housing & Dining, ICA, Parking, Recreational Sports, non-HFS student housing (Radford Court, Commodore Duchess & Nordheim Court)**

504	Pediatric dental clinic's assets, liabilities & activities
522	Local fund maintained by the University of Washington to account for locally approved student body activities.
528	Local fund maintained by the University of Washington to account for parking activities.
566	ICA's assets, liabilities & activities
567	IMA's assets, liabilities & activities
570	Local fund maintained by the University of Washington to account for the business enterprises not properly included in Funds 522, 528, and 573.
573	Local fund maintained by the University of Washington to account for student housing and food service business enterprise activities.
574	Radford court, Commodore Duchess & Nordhiem Court's assets, liabilities & activities - formerly separate 501c3
578	Fund used to bring former Component units into FAS.

15 SELF INSURANCE**Funds to record transactions related to the Self-Insurance fund and the UW's captive insurance company PBI**

403	Used to pay judgments against the university, its schools, colleges, departments and hospitals and against its regents, officers, employees, agents and students for whom the defense of an action, claim, or proceeding has been provided pursuant to RCW 28B.20.250.
404	Same as 403

20 GRANT,CONTRACT,STD.AID**Funds to record activity on Sponsored projects, Gifts, Royalties, Scholarships & Fellowships and discretionary budgets.**

145	Funds made available to the University for specific purposes under defined terms and conditions such as grants, contracts, gifts, etc.
146	Discretionary gifts/grants
774	Fund used to collect licence plate fees
846	This fund consists of gifts for the support of fellowships and scholarships. The income from endowment principal established to provide support for fellowship and scholarships is also deposited and accounted for in this fund.

30 LOANS

Student loan fund

- 849 This fund consists of gifts, the proceeds of which are loaned to students in accordance with donors' instructions. The income from endowment principal established to support student loans is also deposited and accounted for in this fund.
- 851 Perkins loans
- 860 This fund is used to make guaranteed long-term loans to eligible students, to make short-term loans to students, or to provide financial aid to needy students

40 ENDOWMENT

Fund where investments managed by State Investment Board & CEF is recorded. Also includes the Metrotract.

- 607 Record assets managed by Washington State Investment Board
- 858 Metrotract's assets, liabilities & activities
- 859 This fund is composed of gifts and bequests that the donors have specified must remain intact. Each gift is governed by various restrictions on the investment and use of the funds. Income from the investment of these funds is transferred each year for disbursement in accordance with the terms of the respective gifts or bequest.

45 LIFE INCOME/ANNUITY

Annuity & Life: Donors/beneficiaries agreements in which they receive income for their lifetime or for a stated term, with the University receiving the remaining principal. The University records an asset related to these agreements at fair market value at year-end. The University also records a liability related to the split-interest agreements equal to the present value of expected future distributions.

- 857 This fund provides for the administration of annuity and life income trusts established pursuant to deeds of donation to colleges and universities. Used to make periodic payments to beneficiaries of such annuities and trusts, as well as miscellaneous expenditures for utilities, insurance, interest and other administrative expenditures

62 UNEXPENDED PLANT FUND

Unexpended plant – Funds set aside for creation of capital assets. These are where CPO's 40 budgets are and the new intangible asset project budgets will be.

01L	Not used
056	Not used
057	State building funds appropriated by the state legislature to support major capital projects, such as new building construction. UW tracks the capital project expenses against this fund in 40-xxxx budgets.
064	The UW Bldg Acct (RCW 43.79.080) is for capital projects related to buildings and facilities at UW and as appropriated by the state legislature. The revenue source of the fund is from the building fee portion of student tuition. UW reports to the state on the usage of the funds. Capital project expenses are tracked in 40-xxxx budgets.
173	A portion of this funds is provided for the center on ocean acidification and related work necessary to implement the recommendations of the governor's blue ribbon task force on ocean acidification.
250	CPO's 40 budgets are used to capture capital project costs.
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357	Not in use in biennium 13.

66 BOND RETIREMENT

Fund used to repay some external debt not in the ILP – Law school bonds, MoIE, IMA bonds

348	The Bond Retirement Acct (RCW28B.20.270) is funded by at least 50% of the building fee charged to students as part of tuition and some misc revenue such as interest. Payment of principal and interest and retirement of bonds authorized by the state are the first use of the funds. Any remaining funds are transfer to fund 064 to be appropriated for other capital projects
366	Not in use
367	Bond retirement fund for IMA bond
368	Not in use
369	Not in use
370	Not in use
371	Not in use
372	Not in use
387	The UW Facilities Bond Retirement Acct (RCS 28B.20.382) is used for payment of debt service as approved by the state legislature for which debt service is required under RCW 28B.20.394. Source of the revenue is the net proceeds after costs of management of the Metro Tract property in downtown Seattle (RCW 28B.20.382). After payment of debt service, remaining funds are transferred to fund 064 and appropriated by state legislature for UW capital projects.

68 INVESTED IN PLANT

Fund where the completed capital asset, related accumulated depreciation and debt (external debt for capital leases & internal debt from ILP) is recorded.

157	Fund where capital assets and related debt are recorded
960	Fund where capital assets and related debt are recorded
961	Fund where capital assets and related debt are recorded
962	Fund where capital assets and related debt are recorded
963	Fund where capital assets and related debt are recorded
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974	Fund where capital assets and related debt are recorded
978	Fund where capital assets and related debt are recorded
995	Fund where capital assets and related debt are recorded
996	Fund where capital assets and related debt are recorded
997	Not used

70 AGENCY

Activity of entities that utilize UW systems for payroll, purchasing, etc. that are not UW. Largest agency is Harborview, a King County agency managed by UW.

840	Non-UW agencies, companies, nonprofit organization's activities
842	Life Science Discovery Fund activities

81 INTERNAL LENDING PROGR

Internal lending program that aggregates financing needs for capital projects for UW departments and securitizes them in a General Revenue Bond sold on the bond market. The ILP that enters into agreements with the departments to finance capital projects and collect repayment from the departments.

701	Internal Lending Program's assets, liabilities and activities
702	Internal Lending Program's assets, liabilities and activities
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