The following Fund groups are used to track revenue and expenses that are received or spent in the current fiscal year:

**General**
Funds 1000 & 1001
Tracks revenue and operating expenses directly related to providing instruction and general administrative support of academic programs.

**Designated**
Funds 2000-2600
Tracks revenue generated by departments providing goods/services created as part of their mission of instruction, research, or public service.

**Auxiliary Enterprise**
Funds 4900-4918
Tracks revenue-generating activities by entities servicing students and student life.

**Restricted**
Fund 5000-6302
Tracks resources that are available for financing operations but are limited by donors or other external agencies to specific purposes, programs, departments, or schools.

**Plant**
Funds 7000-7300
Tracks the acquisition and recording of capital assets of the university, and related expenses and debt incurred to finance acquisition (e.g., buildings, equipment, construction projects, etc.)

**Loan**
Funds 8000 & 8100
Tracks loans (federal and non-federal) made to students, faculty, or staff, and any resources for such purposes.

**Endowment**
Funds 8500-8800
Tracks endowments and similar funds that are held in perpetuity by the university.

**Agency & Fiduciary**
Funds 9800 & 9900
Used for independent student organizations and external entities that have a business presence on campus and need to charge internal services.

To see a list of all BU 01 Fund codes by Fund Group, go to the [Fund Code Lookup](#). To show results, click the “Display on Screen” button or “Download to Excel” button.