



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.

The following Fund groups are used to track revenue and expenses that are received or spent over several years:



### 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.