Definitions - Financial Resources

2001 - 2002 financial report includes statements of current funds revenues and expenditures by six fund groups and the total.

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<th>Fund Groups</th>
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*Fund resources are classified into fund groups according to specified activities or donor objectives for financial accounting and reporting purposes.*

**Appropriated:** Appropriations made to UND by the State Legislature for operating purposes.
Fund range: 3000 - 3999.

**Grants & Contracts:** All external grants and contracts from federal, state, and private sources.
Fund types under “Grants” or “Contracts” or fund ranges: 4000 - 5499 or 1700 - 1799.
*Note: Not using Budget Column.*

**Local:** Self-generated by UND, either internally from fees for services or externally from contributions except Agency funds or the funds specified by other fund groups.
Funds: All funds except Agency funds (fund range: 9000 - 9999) or the funds specified by other fund groups.

**Building & Grounds:** Accounts relating to the acquisition, construction, and maintenance of the UND’s physical plant.
Fund range: 7000 – 7999 excluding fund types under “Grants” or “Contracts”.

**Recharge/Auxiliary:** Accounts relating to Recharge Center and other UND auxiliary enterprise operations.
Fund group codes: 10100100, 10100740, or 10100750.

**Scholarship/Fellowship:** All short term and long term loans available to students.
Fund range: 6000 - 6999 or fund group code: 10301000.
*Note: Not using Budget Column.*
Revenues and Expenditures

Under each fund group, revenues are reported by a total amount and expenditures are reported by object.

Revenue/Additions & Transfer Ins: Include (1) all unrestricted gifts, grants, and other resources earned during 2001 - 2002, (2) restricted resources to the extent that such funds were expended for 2001 - 2002 operating purposes, and (3) the amount transferred from other UND fund groups.
TCCs: 101 - 295.

Expenditures:

Personnel:

**Full-Time Faculty:** Faculty employed full-time as defined by UND.
TCC: 301.

**Part-Time faculty:** Faculty employed part-time as defined by UND.
TCC: 303.

**Lecturers:** Faculty employed as lecturers as defined by UND.
TCC: 302.

**GTA:** Graduate Assistants.
TCC: 304.

**GRA/GSA:** Research Assistants.
TCC: 307.

**Other Faculty:** Faculties that were not defined as the above categories, i.e., scientists, specialists, and consultants.
TCCs: 300, 305, 306, 308, 309, or 310.

**Exc/Prof Staff:** Executive and professional staff.
TCC: 311 with “Exempt”.

**Support Staff:** Other benefited classified staff except executive and professional staff.
TCC: 311.

*Note: The amount of expenses at this category is combined with the amount of expenses at Exc/Prof Staff category under all fund groups.*
Other Support Staff: Non-benefited classified staff.
TCCs: 312 - 326.

Fringe Benefits: Cash contributions in the form of supplementary or deferred compensation other than salary except the employee’s contribution.
TCCs: 351 - 369.

Operating & Equipment

Operating: The costs incurred for goods and services used for operating purposes.
TCCs: All expenditures TCCs except those specified by other objects.

Equipment: Major equipment expenses.
TCCs: 631, 636, 637, 638, 883, or 884.

Deductions & Transfers

Indirect Cost: The costs incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular grant, contract, project function or activity, but are necessary for the general operation. Such costs are normally classified under general administration and general expenses.
TCCs: 750 - 753.

Transfer Outs: The amount of mandatory and non-mandatory transfer outs except mandatory transfer outs from the current fund group for principal and interest.
TCCs: 786, 787, 793, 795, 799, or 975.

Revenue Bond P & I: The amount of mandatory transfer outs from the current fund group for principal and interest.
TCCs: 790 - 792.

Cost of Good Sold: The costs incurred for goods and services used for the inventory departments.
TCCs: 801 - 836.