The accounts of the University are divided into several major fund groups. Each account is assigned a seven digit number, the first three indicate the fund group, the fourth and fifth digits indicate the college or other administrative division within the University and the last two digits indicate the individual account within a group. Following is a brief description of funds:

Funds in the 100 group represent Appropriated Funds:

001 Controls Estimated income.
101 Reflects receipts of State appropriations and other General Fund revenue for current expenditures.
102 Controls Agricultural Experiment Station expenditures from State appropriations and miscellaneous sales.
103 Controls Cooperative Extension expenditures from State appropriations and miscellaneous sales.
109 Controls expenditures from State appropriations for specified special programs.
112 Controls expenditures for Repairs, Replacements and Alterations from State appropriations.
113 Controls expenditures for Repairs, Replacements and Alterations from State appropriations.

Funds in the 200 group include various accounts which operate on a self-supporting basis without the use of State appropriated funds:

201 Service Center Operations (recharge and enterprise activities)
202 Service Center Operations (recharge and enterprise activities)
203 Storerooms
205 Residence System
206 Agency Funds
207 Restricted Deposits
209 Incubator Tenants
210 Athletic Department
212 Telecommunications System
214 Iowa State Center
215 Recreation Services
216 Reiman Gardens
217 Student Health Services
218 ISU Dining
220 Parking System
230 Memorial Union
240 Utility Enterprises
250 Regulated Materials Facility Bonds
Funds in the 300 group represent the Endowment Funds:

300 Controls the receipts and expenditures relating to Endowment funds

301 Capital gains & losses on Endowment investments

302 Undistributed Endowment earnings

Funds in the 400 group represent Current Funds restricted as to their use by agreements and contracts with private donors and external governmental agencies.

400 Gifts and grants from non-federal sources
401 US Dept of Energy and Ames Laboratory
404 Federal Flowthrough Funds
405 Iowa State Research Foundation
406 University Research Grants
409 US Bureau of Mines
410 USDA Federal Flowthrough Funds
411 USDA - Animal Health Funds
412 USDA - Non-LOC
413 USDA - Agricultural Experiment Station (AES LOC)
414 USDA - McIntire Stennis Cooperative Forestry Research grants to AES
415 USDA - Regional Research (Hatch)
416 USDA - Cooperative State Research Service
417 USDA - Extension special projects
418 USDA - Federal Extension Service formula funds
419 USDA - Agricultural Research Service
420 US National Science Foundation
421 US Dept of Defense
422 US NASA
424 US Dept of Interior
425 US Dept of Interior - Water Resources Institute
426 US Dept of Commerce
427 US Agency for International Development
428 Miscellaneous federal agencies
429 US Environmental Protection Agency
430 US Health and Human Services
431 US Dept of Education, miscellaneous
432 US Dept of Education
433 US Dept of State
435 US Small Business Administration
436 US Dept of Transportation
437 Federal Aviation Administration (AACE Contract)
439 US Dept of Education/Federal Work Study
Funds in the 44X and 46X funds (will) represent federally sponsored projects funded by the American Recovery & Reinvestment Act (ARRA). Funds in the 48X funds (will) represent Federal Flowthrough projects funded by the American Recovery & Reinvestment Act.

440 US Health and Human Services – ARRA
441 US NSF – ARRA

Funds in the 500 group represent Plant Funds:

500 Unexpended Plant Funds, General
501 State Capital Appropriations

502 through 509: Capital Projects

510 Indoor Multipurpose Use & Training Facility Revenue Bonds
511 Capital Improvement - Repairs, Replacements, Alterations
520 Academic Building Revenue Bonds
530 Computation Center Revenue Bonds
531 Ice Arena Project Notes
540 Recreation Facility Revenue Bonds
550 Student Health Facility Revenue Bonds
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>560</td>
<td>Plant Fund (Cap Lease)</td>
</tr>
<tr>
<td>561</td>
<td>Master Lease Program</td>
</tr>
</tbody>
</table>

Funds in the 600-620 groups represent federal appropriations:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>602</td>
<td>Regular federal appropriations for research at Ag Experiment Station provided under the Hatch funds, Act of 1887 as amended</td>
</tr>
<tr>
<td>603</td>
<td>Regular federal appropriations for research at Ag Experiment Station provided under the Hatch funds, Act of 1887 as amended</td>
</tr>
<tr>
<td>607</td>
<td>Regular federal appropriations for salaries and instruction facilities provided by supplementary Morrill appropriations, Acts of 1890, 1907, and 1935, as amended</td>
</tr>
<tr>
<td>620</td>
<td>Regular federal appropriations for Cooperative Extension provided by the Smith-Lever Act of 1914 as amended</td>
</tr>
</tbody>
</table>

Funds in the 680 group represent state appropriations through the State Fiscal Stabilization Fund Program/American Recovery & Reinvestment Act (ARRA).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>680</td>
<td>State appropriations – ARRA</td>
</tr>
</tbody>
</table>

Funds in the 700 group represent General University Funds:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>700</td>
<td>Controls unallocated balances of General University Funds</td>
</tr>
<tr>
<td>701</td>
<td>Controls expenditures (other than salaries) of General University Funds</td>
</tr>
<tr>
<td>704</td>
<td>Controls expenditures for salaries and fringe benefits thereon of the General University</td>
</tr>
<tr>
<td>705</td>
<td>Reflects receipts of overhead allowances on contracts</td>
</tr>
<tr>
<td>711</td>
<td>Resource Resp Centers Control</td>
</tr>
<tr>
<td>714</td>
<td>Admin Support Centers Control</td>
</tr>
<tr>
<td>721</td>
<td>General Fund Advance Commitments</td>
</tr>
<tr>
<td>800</td>
<td>Controls Student Loans Funds</td>
</tr>
<tr>
<td>907</td>
<td>Controls Petty Cash Funds</td>
</tr>
<tr>
<td>930</td>
<td>Controls County Extension Cost Share</td>
</tr>
<tr>
<td>950</td>
<td>Controls Treasurer’s Temporary Investments</td>
</tr>
</tbody>
</table>