

**10 EDUC & GENERAL REG U**

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

**11 HOSPITAL**

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

**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)

**15 SELF INSURANCE**

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

**20 GRANT, CONTRACT, STD. AID**

Funds to record activity on Sponsored projects, Gifts, Royalties, Scholarships & Fellowships and discretionary budgets.

**30 LOANS**

Student loan fund

**40 ENDOWMENT**

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

**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.

**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.

**64 RENEWAL&REPLACEMENT**

Not in use

**66 BOND RETIREMENT**

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

**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.

**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.

**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.