



**FY 2020 Annual Review Process Guide
and
Fiscal Vitality Technical Reference Resource**

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1. Introduction

On November 16, 2018 Provost Richards sent his FY2020 Annual Review letter to all UW units and campuses to kick off a nine month dialogue with faculty, staff and students about institutional needs, resource constraints, priorities and financial health. The letter outlines Provost Richards’ key questions for the FY2020 Annual Review, the challenges facing the University, relevant deadlines and a variety of resources.

The FY2020 Annual Review is intended to be a holistic look at units’ finances and operations, which will help inform the development of the University’s FY2020 operating budget and future operating projections.

This process guide is intended to be a consolidated resource to assist units in the preparation and submission of required Annual Review materials. The Office of Planning and Budgeting (OPB) is available throughout this process to offer support to campus units as necessary to ensure submitted materials are representative of unit operations, opportunities and challenges.

2. Documents Requiring Completion

Subject Area	Details	Access or Distribution Method	Submission Requirements	How to Submit?
Fiscal Vitality Report (Financial Projections & Carryover Spending Plans)	Excel templates containing FY16-18 actual data with FY19-23 projection data to be completed by business unit [3 digit org level]	Emailed to Unit Lead (Dean, Chancellor or VP) and Administrator by Jason Campbell (jasonc26@uw.edu)	Submissions must be consolidated at the “3 digit org level” and represent all activity under Dean/VP/Chancellor’s scope of responsibility	Upload to the FY2020 Annual Review Narrative Survey and Submission Tool
Tuition Based Program Rate Recommendations	Excel templates utilized to collect tuition rate recommendations, by tuition category and residency category	Available on OPB’s website at: https://opb.washington.edu/fy20-annual-review-materials		(link available on OPB’s FY2020 Annual Review Materials Website)
Annual Review Narrative	Online survey collecting narrative information related to programmatic, academic and fiscal vitality along with growth/contraction planning and narrative supporting tuition rate recommendations			Complete required questions within the FY2020 Annual Review Narrative Survey and Submission Tool (link available on OPB’s FY2020 Annual Review Materials Website)

3. Timeline

Date	Activity
November 16, 2018	Materials released to campus Deans/Chancellors/VPs & Administrators
December 5, 2018 December 11, 2018	Fiscal Vitality Q&A Sessions
TBD	Tableau Dashboard Walkthrough (Optional for Unit Administrators)
February 1, 2019	Materials due to OPB via the FY2020 Annual Review Narrative Survey and Template Upload

4. How to Complete the Required Materials

4.1. Fiscal Vitality Templates

Tab	Completion Required?	Purpose	Considerations & Notes
All Funds Roll Up	No, auto calculated	Provides a high level contextual view of total operating scope of your unit. Includes UWC2 Fee-Based Program activity, if applicable.	Not intended to be a reflection of restricted vs unrestricted nature of different fund types, rather use to provide a rough order of magnitude of unit's operating size, defined in dollars
Revenue-Expense Summary	No, auto calculated	Year over year trending data, by fund source and use	
Fund Balance Summary	No, auto calculated	Graphical representation of a unit's fund balances, by fund type	
GOF-DOF-Approp-Self Sus Roll Up	No, auto calculated	Consolidation of non-grant, non-gift and non-UWC2 Fee Based Programs. Slice of data that is, relatively speaking, less restricted than the total consolidation of funds.	
GOF	Yes, if unit has activity	FY19-FY23 forecast of budget authority and expenditures, with cumulative fund balance	Note that GOF provisos are included in this tab in addition to regular GOF activity
DOF	Yes, if unit has activity	FY19-FY23 forecast of budget authority and expenditures, with cumulative fund balance	DOF Tech Fee activity is excluded
Special State Appropriations	Yes, if unit has activity	FY19-FY23 forecast of budget authority and expenditures, with cumulative fund balance	Note this tab is only for ROF appropriations activity
Sponsored Projects	Yes, if unit has activity	FY19-FY23 forecast of sponsored program grant <i>revenue</i> (not awards) and expenditures, with cumulative fund balance	While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

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Tab	Completion Required?	Purpose	Considerations & Notes
Student Aid	Yes, if unit has activity	FY19-FY23 forecast of grant <i>revenue</i> (not awards) and expenditures, with cumulative fund balance	While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.
Other Grant-Contracts	Yes, if unit has activity	FY19-FY23 forecast of grant <i>revenue</i> (not awards) and expenditures, with cumulative fund balance	While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.
Gifts and Discretionary	Yes, if unit has activity	FY19-FY23 forecast of gift revenue and expenditures, with cumulative fund balance	Remember to include the impact of the gift assessment policy in the formulation of unit projections.
Self-Sustaining	Yes, if unit has activity	FY19-FY23 forecast of revenue and expenditures, with cumulative fund balance	If your unit has fee based programs run outside of UWC2, your fee based program activity is included in this section. If your unit has fee based programs run through UWC2, a separate tab is used to record that data.
UWC2 Fee Based Programs	Yes, if unit has activity ¹	FY19-FY23 forecast of revenue and expenditures, with cumulative fund balance	Please work with UWC2 to align your projections of activity for fee based programs housed by UWC2 and include that activity on this tab. See note (1) below table for further details.
Practice Plan	Yes, if unit has activity	FY19-FY23 forecast of revenue and expenditures, with cumulative fund balance	Only for completion by SoM. If units outside of SoM have a need to forecast practice plan activity, please reach out to Jason Campbell (jasonc26@uw.edu) for assistance.
Carryover Usage Plan	Yes, if unit has carryover	High level plan of carryover usage in FY2020	
OPB Analysis Tab	No, to be completed by OPB	To provide units a sample of the formatting and general nature of OPB's basic analysis of all unit submissions. OPB will complete this worksheet and provide it to the Provost to assist with overall discussions.	

¹ Based on feedback from unit administrators, OPB has parsed fee based program activity residing in org 255 into the “home” school/college. This is inherently imperfect in nature and is solely done for purposes of enabling “home” schools/colleges to forecast and include the financial activity of these programs within their overall scope of operations to help inform conversations with the Provost. A tab titled “UWC2 Fee Based Programs” represents this parsing out of activity.

As the financial transactions reside within UWC2’s “Self Sustaining” activity, duplications will result if the templates from all UWS units are consolidated. Consolidations performed by OPB will specifically exclude the forecasted activity submitted in any of the “UWC2 Fee Based Program” tabs by nature as the transactional activity “lives” within org 255 (UWC2) “self-sustaining” worksheet.

To ensure all fee based program activity is appropriately contemplated at the enterprise level, please ensure you unit works closely with UWC2 to establish financial projections and assumptions.

4.2. Fiscal Vitality Template - Changes from Last Year

There have been a number of updates since the Fiscal Vitality reports were last distributed. When comparing this data to previous documents, there might be slight variations. These include, but are not limited to:

- **DOF worksheet:** the Student Technology Fee is no longer included.
- **All Grants & Contracts worksheets (Student Aid, Sponsored Projects, and Other Grant-Contract Types):** revenue has been set to equal expenditures
- **On all worksheets:** Expenditures for Salaries, Wages and Benefits breaks out Pre-doc trainees (01-90) from Graduate Students (01-30 and 01-40). Previously they were grouped into Graduate Students (01-30, 01-40, 01-90).
- **On all worksheets:** Beginning Balance columns have been replaced by an Opening Balance row beneath each worksheet's Expenditures section
- **GOF and DOF worksheets:** the carryover amounts have been removed from the Temporary Budget amounts and now appear under “Opening Balance.”
- **GOF and DOF worksheets:** for units that shifted unspent carryover balances from year 1 to year 2, these fund shifts will not be reflected on the worksheets, rather closing and opening balances are a reflection of available resources, by fund type, by year.
- **Provisos:** Budget Authority equals expenditures.
- **UWC2 Fee-Based Programs worksheet:** has been added and represents fee based program activity residing in org 255 that has been parsed out into the “home” school/college. The revenues and expenditures from this worksheet are included in the All Funds Rollup.
- The summary pages in the workbook are automatically populated and are password protected. **However**, all “white” area outside of the template body is unlocked and available for units to perform supplementary calculations.
- The formulas on all pages have been password protected to not allow for changes.

4.3. Annual Review Narrative

Similar to the process that first occurred during the FY2019 Annual Review (i.e. last year), units were asked to provide a qualitative narrative assessment of the fiscal, programmatic and/or academic vitality of their unit’s operations. Responses were gathered via a variety of different methods and communicated to multiple points within OPB via email. OPB has redesigned the response process to improve the flow of information and overall efficiency in data gathering. As a result, all narrative responses are to be completed via an online survey tool, which enables conditional logic and save and return functionality. The table below crosswalks last year’s submission process to this year’s submission process.

Narrative Response Type	Where It Lived Last Year	Where It Lives This Year
Fiscal Vitality Qualitative Assessment	Separate Tab within Fiscal Vitality Excel Workbooks	Within the FY2020 Annual Review Narrative Survey and Submission Tool (link available on OPB’s FY2020 Annual Review Materials Website)
Programmatic Vitality – Administrative Units	Separate Word document	
Academic Vitality – Academic Units	Separate Word document	
Tuition Rate Recommendation Narrative	Separate Tab within Tuition Rate Recommendation Workbooks	

Alternate Assumptions (i.e. deviations from Central Assumptions)	Separate Tab within Fiscal Vitality Excel Workbooks	
Growth/Contraction Assumptions (Staff, Students, Academic Personnel, Space)	Conversations outside of process	

Recognizing that there is a need for units to collaboratively work on and share the information across sub-units, OPB has placed all narrative questions in a Word document to facilitate this process, however, all responses must be entered in the survey tool to complete this component of the process.

5. ***NEW* Tableau Dashboards**

FY 2020 Fiscal Vitality Planning Data Tableau reports have been published to OPB’s Tableau Site which contain greater granularity and have multiple ways the data can be filtered/aggregated. At this time, only Dean/VP’s office administrators have access to this tool, though we hope to provide additional access in the future.

NOTE: Temporary budgets for GOF and DOF include carryover in these Tableau reports. This will not match the Fiscal Vitality Excel reporting, which removed carryover from Temporary Budget amounts.

The Tableau reports have several tabs (dashboards) that are linked in the following sections (below) along with a brief explanation of information contained within each tab. OPB recommends reading the documentation and resources tab before diving in to ensure users understand the source and types of data they are reviewing.

5.1. [Documentation and Resources](#)

- Provides an overview, description of the included dashboards, and a brief list of definitions

5.2. [How to Use this Report:](#)

- Provides documentation about how to filter Tableau Dashboards, how to expand and collapse hierarchies, how to print reports to PDF, and how to export crosstabs.

5.3. [All Funds Rollup](#)

- Provides the Budget Authority/Revenue and Expenditures for each college for each year across all fund areas displayed as a text table.
- Available filters: College and option to include/exclude CC Fee Based data.

5.4. [Funds by Department and Sub-College](#)

- Budget Authority/Revenues, Expenditures, and Ending Balance to show annual net operating position by college displayed as a text table. Excludes opening Balance.
- Available filters: College, Fund Area, Department, and Sub College.

5.5. [Expenditures by Budget Account Code](#)

- Expenditures by budget account code for each college displayed as a text table.
- Available filters: College, Fund Area, Expense Type, Sub College, Department, and Budget Number.

5.6. [Revenue/Budget Authority by Budget Number](#)

- Revenue/Budget Authority by Budget Number for each college displayed as a text table.
- Available Filters: College, Fund Area, Revenue Type, Sub College, Department, and Budget Number.

5.7. [Export to Crosstab](#)

- Displays all data for a unit, which can be exported to a cross tab and viewed in Excel.



- Available Filters: College, Fund Area, Budget Authority/Revenue, Fund Type, Fund Type Detail, Sub College Code, Department Code, Budget Number, Account Code

5.8. [Waterfall Summary](#)

- Visual representation of running total of the balance (Revenues – Expenditures) displayed as a waterfall chart for each college. This dashboard allows selection of additional granularity with different combinations of filters.
- Available Filters: College, Fund Area, Fiscal Year, Sub College, Department, Budget Number, Account Code, and Opening Balance

6. Frequently Asked Questions

1. I'm concerned that the fiscal report "All Funds Rollup" tab in the Fiscal Vitality Workbook can be misleading for units with certain types of activity. What is the purpose or use case for this tab?

OPB recognizes the limitation of a "one size fits all" approach to these workbooks and is aware that the vast array of data rolling up to the All Funds Summary tab glosses over many things, including the fact that certain revenue sources can only be used for certain expenditures. This being said, the summary tab should be viewed as a quick reference tool to facilitate high-level conversations at times when discussing six or more Excel tabs per unit would be infeasible—e.g. during a unit's annual review meeting with the Provost. The imperfect nature of rolling all data up to a single tab has been explained to the Executive Office and OPB will include a disclaimer within consolidated review materials.

2. Where can I get more detailed benefits rate assumptions to use in my calculations?

OPB has consulted with subject matter experts to establish more detailed fringe benefits rate assumptions for FY2020 and beyond, though keep in mind these are very high level planning projections based on currently information and are subject to change as new information becomes available. The fiscal vitality worksheets will automatically calculate the benefits costs based on data entered on the salary lines of each worksheet. This is a locked formula.

3. When is it appropriate to add additional detail tabs to the fiscal vitality workbook and, when appropriate, how many additional detail tabs can I include?

In order to ensure data integrity and to allow for "like data" analysis across the UW, additional detail tabs are not permitted.

4. My unit has many transfers in and transfers out, how should this detail be reflected in the workbook?

Since the "Cost Transfer Invoices (CTIs) (21)" line is the net total of transfers in and transfers out, please enter the net amount on this line. You may use the unlocked white space around the outside of the template body to perform any necessary supplemental calculations. Please ensure the activity is reflected appropriately by fund type (GOF/DOF).

5. Within the timeframe of the fiscal reports, my unit is showing a significant increase/decrease in activity as a result of a department transferring from/to another unit. Where should I document this, if anywhere?

Please indicate material changes, such as department movement to/from your unit, closure/launch of a materially sized self sustaining unit or related activity within the FY2020 Annual Review Narrative Survey and Template Submission tool, under the "Central Assumptions" question.

6. My unit has significant expense rebate or expense credit activity, how do I reflect this on the purple "fiscal report" tabs of the Fiscal Vitality Workbook?

Where possible, please reflect this type of activity on the relevant fund tabs of the Fiscal Vitality Workbook in the same manner that this activity is reflected in FAS. For example, if your unit receives rebates and expects to continue to receive rebates for certain activities that are currently reflected as a reduction in expense (expense credit) within FAS, you should reflect this activity identically within the Fiscal Vitality workbook.

7. My unit is responsible for one or more “fixed cost budgets”, how do I manage the submission of this information?

Fixed cost budgets are excluded from the Annual Review workbook submissions. Annually, a review of these budgets is conducted and budget to actual variance analysis is conducted on a more frequent basis. Units should make every effort to operate within the confines of the funding made available within any fixed cost budget and should not necessarily assume that Central funding will be available to support incremental increases.

8. In my unit’s fiscal reports, should I incorporate ABB true-up information that has been provided to me by OPB?

Yes, please incorporate this information into the appropriate budget authority/revenue on the GOF budget worksheet.

9. Why is my temporary budget negative in some/all years?

There could be a number of reasons why this might be occurring. One reason might be the use of temporary carryover funds. Recall that carryover funds are reflected at the bottom of each purple tab to better reflect actual operating position for a given year. As an example, a negative temporary budget amount could result from using carryover funds to pay for a capital project. A negative temporary budget amount could also occur if permanent funds are used on a temporary basis. If you have specific questions, please reach out to Jason Campbell (jasonc26@uw.edu) for assistance.

10. How should I plan for any budget impacts the Finance Transformation project may have on my unit? Added 12/11/18

For the purposes of this exercise, please do not incorporate a “plug” or assumption related to the unit level financial impact of the Finance Transformation (FT) project. This direction does not necessarily imply that costs will not be allocated to campus units, rather without finite FT cost information and fully flushed out allocation methodologies, derivation of a figure for incorporation at a unit level is not feasible.

7. Additional Data Details/Definitions and Technical Information

7.1. Global Notes & Data Exclusions Affecting the Fiscal Vitality Template

Note that data for FY 2018 Actuals is represented as of the close of the Fiscal Year (month 12A). Any expense/revenue transfers or budget revisions completed after month 12A close that affect year 1 transactions, are not be reflected in the first year column of the worksheets.

7.1.1. General Information about the Data:

- Includes only General Operating Funds (GOF), Designated Operating Funds (DOF) and Restricted Operating Funds (ROF)
- Excludes Other Operating Funds (OOF) which consists of suspense accounts, agency accounts, endowments, annuities and life income, debt service, capital projects, depreciation & plant investment, state allotments, etc.
- Excludes Fixed Cost Budgets
- Excludes budgets beginning with:
 - 12 – Accruals
 - 13 – G&C Fund Investments
 - 24 – Central Acct Budgets
 - 39 – Suspense Accts-Misc
 - 5x – Revenue Budgets
 - 86 – Accounting Use only
- Excludes Budget Type-Class 05-55 (Affiliated Programs)
- Biennium 2015-17 and Fiscal Year 2018 data have been reconciled, on a sample basis, to FAS.

7.1.2. Unit Specific:

- Org 200 (President's Office) and 201 (Attorney General's Office) are the exception to the carryover rule as any overspent or unspent budget amounts are absorbed by central. This means that for these orgs, the carryover amounts are not included in their opening balances.
- Org 303 (UW Medicine CB) is combined with Org 304 (School of Medicine)
- Org 312 (Medical Centers) is excluded
- All 4xx Orgs (UW Seattle Central) are excluded
- All 5xx Orgs are grouped into Org 500 - UW Bothell
- All 6xx Orgs are grouped into Org 600 - UW Tacoma

7.2. Budget Community Information

OPB assigns a budget community, budget family and budget super class code to each budget type and budget class. Every budget number is assigned a budget type and budget class code.

- The Fiscal Vitality reports use one or more of these codes for extracting the appropriate data for the specific worksheets included in the report.
- Information on the budget community codes can be found within the [FY2019 Budget Type Attributes dashboard](#).
- A list of budget numbers with the budget type and budget class by organization code can be viewed by running the Custom Budget Index Report by OrgCode from the UW BI Portal.

7.3. Overall Template Format

1.	BUDGET AUTHORITY/REVENUES
	General Operating Fund
0	Permanent Budget
1	Temporary Budget
2	Provisos - GOF Only
3	Permanent Budget
4	Temporary Budget
5	TOTAL BUDGET AUTHORITY
2.	EXPENDITURES
8	Salaries, Wages and Benefits
9	Faculty and academic personnel (01-10)
0	Auxiliary teaching (01-20)
1	Graduate students (01-30, 01-40)
2	Post-doc research trainee (01-50)
3	Classified staff (01-60)
4	Professional staff (01-70)
5	Temporary staff (01-80)
6	Pre-doc trainees (01-90)
7	Employee benefits (07)
8	Subtotal Salaries, Wages and Benefits
	Operations
9	(All exp obj) codes except 01, 07, 21 and 25)
0	Cost transfer invoices (CTIs) (21)
1	Indirect Cost (25)
2	TOTAL EXPENDITURES
3.	Net Contribution to (Use of) Fund Balance
4.	Opening Balance
5	Net Contribution to (Use of) Fund Balance
6	Closing Balance

Example image from GOF worksheet

The planning worksheets (purple tabs in the Excel document) are broken down into four main sections:

1. [Budget Authority/Revenues](#)
2. [Expenditures](#)
3. [Net Contribution to Fund Balance](#)
4. [Opening and Closing Balance](#)

The Budget Authority/Revenues section will differ in each worksheet, but worksheet-specific definitions can be found under the [Budget Authority/Revenues](#) section. The Expenditures, Net Contribution to Fund Balance, and Opening and Closing Balance sections contain the same definitions and format for all worksheets.

7.4. Budget Authority/Revenues

Notes regarding budget authority/revenues on all worksheets:

- Opening Balance has been moved to the bottom of each worksheet (it is no longer included the Budget Authority/Revenues section).
- Revenue numbers are shown as positive amounts even though the majority of UW systems (FIN, BGT, MyFD and other reports) typically display revenue as a negative value.

7.4.1. GOF Worksheet

GOF budget authority includes general operating fund and provisos from the State General Fund.

General Operating Fund: includes all budgets except fixed cost budgets with the Budget Super Class Code GOF 11 and GOF 13.

Permanent Budget: Permanent GOF Budget Amounts by Fiscal Year.

Temporary Budget: Temporary GOF Budget Amounts by Fiscal Year.

- Note that the GOF carryover total has been removed from the Temporary Budget Amount of the first fiscal year of the biennium and is now displayed under Opening Balance.

Provisos include all budgets with the Budget Super Class Code GOF15

Permanent Budget: Permanent GOF Proviso Budget Amounts by Fiscal Year.

Temporary Budget: Temporary GOF Proviso Budget Amounts by Fiscal Year

- [Note that the majority of GOF provisos are fiscal year allocations where unspent balances from Year 1 may not be spent in Year 2. The budget authority on these provisos has been adjusted to be equal to actual expenditures for the fiscal year.](#)

7.4.2. DOF Worksheet

DOF Budget Authority includes Local Fund Allocation and Indirect Cost Recovery (Student Technology Fee is no longer included).

Designated Operating Fund: includes all budgets except fixed cost budgets with the Budget Super Class Code DOF11 and DOF15

Permanent Budget: Permanent DOF Budget Amounts by Fiscal Year.

Temporary Budget: Temporary DOF Budget Amounts by Fiscal Year.

- Note that the DOF carryover total has been removed from the Temporary Budget Amount of the first fiscal year of the biennium and is now displayed under Opening Balance.

7.4.2.1. Restricted Operating Fund (ROF)

Most ROF budgets have revenue except Special State Appropriations which have Budget Authority.

- Exclude Affiliated Programs (Budget Type-Class 05-55).
- Grants and Contracts revenue and expenditure amounts may differ from the Annual Report, prepared by the Office of Sponsored Projects and Grant and Contract Accounting, and from the Remaining Balance by OrgCode and Category BI Portal report due to differences in data sources, context, and reporting period parameters
- Revenue amounts are shown as positive amounts in this report (the system typically displays Revenue as negative numbers)

7.4.2.2. Special State Appropriations Worksheet

Includes all Budget Class codes with the Budget Community='ROF' and Budget Type=14.

Permanent Budget: Permanent Special State Appropriations Budget Amounts by Fiscal Year.

Temporary Budget: Temporary Special State Appropriations Budget Amounts by Fiscal Year.

7.4.2.3. Sponsored Projects Worksheet

Includes Budget Type 05 and Budget Class less than 60 and not equal to 34, 51, 52, 55 or 57.

While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

7.4.2.4. Student Aid Worksheet: includes Budget Type 05 and Budget Class codes greater than 59.

While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

7.4.2.5. Other Grant-Contract Types Worksheet:

- Fixed Price Surplus (Budget Type-Class 05-34)
- Program Income (05-51)
- Clinical Medicine (05-52)
- Royalty Income (05-57)

While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

7.4.2.6. Gifts--Discretionary Worksheet: includes all Budget Class codes with Budget Type=06.

Revenue by Fiscal Year reflects the actual revenue excluding account code 9788 Beginning Fund Balance which is displayed under Opening Balance.

7.4.2.7. Self-Sustaining Worksheet: includes all Budget Class codes with Budget Type=10 or 11.

Revenue by Fiscal Year reflects the actual revenue excluding account code 9788 Beginning Fund Balance which is displayed under Opening Balance.

7.4.2.8. UWC2 Fee Based Worksheet

Includes all Self-Sustaining Budgets that correspond to Units' Fee-Based Programs, which are administered by Continuum College (C2) and therefore under the Continuum College Org (255). They are identified as Fee-Based Programs belonging to other Units using a portion of the 7-digit Department level Org Code. See Appendix A for the SQL logic and mapping table used to accomplish this link.

7.4.2.9. Practice Plan Worksheet: includes only Budget Type Class 03-21.

Note: School of Medicine (Org 304) is the only unit with this type of worksheet. For all other units this worksheet will have no data.

7.5. Expenditures

- Actual Expenditures by Fiscal Year
 - Salaries & Wages (01xx) are displayed as subcategories.
 - Benefits (07xx), Cost Transfers (21xx), and Indirect Cost (25xx) are each displayed separately,
- All others are lumped into Operations.
- 6-digit account codes used for financial transactions are grouped into the corresponding 4-digit expenditure object codes below. For an explanation of UW Object Codes/Account codes, please visit [the UW Financial Accounting website](#).

7.5.1. Salaries, Wages and Benefits



- **Faculty (01-10):** Expenditures in Account Code 0110
- **Auxiliary teaching (01-20):** Expenditures in Account Code 0120
- **Professional staff (01-70):** Expenditures in Account Code 0170
- **Classified staff (01-60):** Expenditures in Account Code 0160
- **Graduate Students (01-30, 01-40):** Expenditures in Account Codes 0130 and 0140
 - Note that last year 0190 was included in this group, therefore FY2018 Plan data (submitted by Units) for this row contains any planned 0190 expenditures.
- **Post-doc research trainee (01-50):** Expenditures in Account Code 0150
- **Temporary staff (01-80):** Expenditures in Account Code 0180
- **Pre-doc trainees (01-90):** Expenditures in Account Code 0190
 - Note that last year 0190 was included with 0130 and 0140 in a group, therefore any FY2018 Plan data (submitted by Units) for 0190 expenditures will be in the Graduate Students (01-30, 01-40) row and not here.
- **Employee benefits (07):** Expenditures in Account Code 07xx
- **Subtotal Salaries, Wages and Benefits:** Expenditures in Account Codes 0110, 0120, 0130, 0140, 0150, 0160, 0170, 0180, 0190, and 07xx.

7.5.2. **Operations (All expenditure object codes except 01, 07, 21 and 25)**

- Expenditures in all Account Codes 02xx-06xx, 08xx-20xx, 22xx-24xx and greater than 25xx.

7.5.3. **Cost transfer invoices (CTIs) (21)**

- Expenditures in Account Code 21xx.

7.5.4. **Indirect Cost (25)**

- Expenditures in Account Code 25xx.

7.5.5. **Total Expenditures**

- Total of all Expenditures on the page

7.6. **Net Contribution to (Use of) Fund Balance**

- Total of All Revenue/Spending Authority on the worksheet minus the Total of all Expenditures on the worksheet.

7.7. **Opening and Closing Balance**

7.7.1. **Opening Balance (GOF and DOF worksheets)**

- The Opening Balance row at the bottom of the worksheet reflects the unspent Budget Authority from the prior biennium/fiscal year. Budget Authority minus expenses equals the opening balance. This differs from last year's Fiscal Vitality reporting format.
- For both GOF and DOF worksheets, the carryover total has been removed from the Temporary Budget Amount of the first fiscal year of the biennium and is included in this opening balance.

- If a Unit's DOF Budgets are overspent in a biennium, this will reduce any available GOF carryover balance that the Unit may have had from that biennium.
- If both GOF and DOF are overspent, or if the amount of overspend in one exceeds the unspent balance of the other, then the carryover will be negative.
- **Org 205 (Finance & Administration):** carryover does NOT include UWIT's self-reported carryover amounts
- **Org 202 (Provost's Office):** carryover may differ due to manual adjustments that are not included to adjust for the movement of Risk Management from 208 into 202.
- **UW Bothell and UW Tacoma:** carryover balances are calculated using a separate methodology.

7.7.2. Opening Balance (Special Appropriations worksheet)

- Should be null or 0.

7.7.3. Opening Balance (All other ROF worksheets)

- Revenue in Account Code 9788 Beginning Fund Balance.

7.7.4. Closing Balance

- Sum of Net Contribution to (Use of) Fund Balance and Opening Balance.

7.8. Column Definitions

COLUMN NAME	DEFINITION
FY16 Actuals	Data for FY 2016 Actuals is pulled from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of the close of the 2015 Biennium
FY17 Actuals	Data for FY 2017 Actuals is pulled from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of the close of the 2015 Biennium
FY18 Actuals	Data for FY 2018 Actuals is pulled from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of the close of the 2018 Fiscal Year (month 12A) which means that any Fund shifts done in FY 2019 that impacted FY 2018 will not be included.
FY 2018 Submitted Plan	Data supplied by each Unit in the last Annual Review as the planned 2018 dollar amount for the given Fiscal Vitality worksheet and row
FY 2018 Variance	The difference between the FY 2018 Plan and FY 2018 Actual values (i.e. FY2018 Actual - FY2018 Plan)
FY19 Plan – FY23 Plan	Unit’s plan/projections – Units are required to populate cells shaded in green within these columns.

8. Appendix A: Identifying Fee-Based Program Budgets Administered by Continuum College

The SQL code below can be used to generate the data that has been incorporated in the Fiscal Vitality Report's UWC2 Fee Based Worksheet. The logic uses the provided lookup table to link the last 2 digits of Department Codes in Continuum College (Org 255) to the College Level Orgs of the Units that the Programs belong to.

Note the following exclusions:

- COE/CBE and Museology shared programs
- Budget numbers 09-8553 ISRM-Coursera and 09-8636 Translational Science have been excluded from units 267 and 258, respectively, per iSchool's and College of Education's requests.
- Continuum College's own Fee-Based programs (as this would duplicate the revenue from Org 255 Self Sustaining Budget Numbers) which means that C2 does not have a UWC2 Fee Based Worksheet.
- Budgets that close to Budget Number 099699 (per C2 logic)
- Budgets in Department Code 2552554 (per C2 logic)
- Budgets that close to Budget Number 099699 (per C2 logic)
- Opening Balances (Account Code 9788)

SQL Code:

```
Select Case Right(RTrim(b.OrgDeptCode),2)
  When '52' Then '252'
  When '50' Then '254'
  When '54' Then '254'
  When '56' Then '256'
  When '58' Then '258'
  When '60' Then '260'
  When '90' Then '260'
  When '66' Then '266'
  When '67' Then '267'
  When '70' Then '270'
  When '72' Then '272'
  When '00' Then '280'
  When '02' Then '302'
  When '04' Then '304'
  When '06' Then '306'
  When '08' Then '308'
  When '10' Then '310'
  When '20' Then '500'
End As ProgramOwnerCollegeOrg
, b.*
From FinancialSumMart.sec.BGTBudgetExpenseRevenue b
Left Join FinancialSumMart.sec.BGTBudgetIndex bi
  On b.FiscalYear=bi.FiscalYear
  And b.BudgetNbr = bi.BudgetNbr
  And bi.CloseToBudget='099699'
Where b.OrgCollegeCode='255' --per CC logic
  And b.OrgDeptCode<>'2552554' --per CC logic
  And b.BudgetNbr Not In('098553','098636') --excluding budget numbers 098553 ISRM-Coursera and 098636 Translational
Science per iSchool and College of Education requests
  And bi.CloseToBudget Is Null --excluding budget numbers that close to budget '099699' per CC logic
  And Substring(b.OrgDeptCode,4,2) In('20','21','22','23','24','25') --only including these Department substrings per CC
logic
  And b.BudgetCommunityCode='ROF' And b.BudgetTypeCode In('10','11') --only want self-sustaining budgets
  And b.FiscalYear In ('2016','2017','2018')
```


And Right(RTrim(b.OrgDeptCode),2) In
 ('52', '50', '54', '56', '58', '60', '90', '66', '67', '70', '72', '00', '02', '04', '06', '08', '10', '20') --limit to specific Orgs based
 on CC logic
 And b.BGTAccountCode<>'9788' --exclude Opening Balance

Table Linking the last 2 digits of Department Codes in Continuum College (Org 255) to the College Level Orgs of the Units that the Programs belong to:

OrgCollegeCode	TwoDigitOrgCodeLink
252	52
254	50
254	54
256	56
258	58
260	60
260	90
266	66
267	67
270	70
272	72
280	00
302	02
304	04
306	06
308	08
310	10
500	20

9. **Appendix B: Budget Type, Class, Super Class, Family, and Community Crosstab Reference**

Information on the budget community codes can also be found within the [FY2019 Budget Type Attributes dashboard](#)

FY2019 Budget Type Attributes: Community, Family, Super Class, and Budget Type/Class

Budget Community	Budget Community Desc	Budget Family Code	Budget Family Desc	Budget Super Class Code	Budget Super Class Desc	Budget Type Code	Budget Class Code	Budget Type Class Desc
DOF	DESIGNATED OPERATING FUND	DOF1	DOF-LFA	DOF11	Local Fund Allocation	01	31	LOCAL FUND ALLOCATION
DOF	DESIGNATED OPERATING FUND	DOF1	DOF-LFA	DOF11	Local Fund Allocation	01	38	BOTHELL LOCAL FUND
DOF	DESIGNATED OPERATING FUND	DOF1	DOF-LFA	DOF11	Local Fund Allocation	01	39	TACOMA LOCAL FUND
DOF	DESIGNATED OPERATING FUND	DOF2	DOF-ICR	DOF15	Indirect Cost Recovery	01	32	INDIRECT COST RECOVERY
DOF	DESIGNATED OPERATING FUND	DOF2	DOF-ICR	DOF15	Indirect Cost Recovery	01	48	INDIRECT COST REC UWB
DOF	DESIGNATED OPERATING FUND	DOF2	DOF-ICR	DOF15	Indirect Cost Recovery	01	49	INDIRECT COST REC UWT
DOF	DESIGNATED OPERATING FUND	DOF4	DOF-Technology Fee	DOF14	Technology Fee	01	35	BOTHELL TECHNOLOGY FEE
DOF	DESIGNATED OPERATING FUND	DOF4	DOF-Technology Fee	DOF14	Technology Fee	01	36	TACOMA TECHNOLOGY FEE
DOF	DESIGNATED OPERATING FUND	DOF4	DOF-Technology Fee	DOF14	Technology Fee	01	37	SEATTLE TECHNOLOGY FEE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF11	General Fund Allocation	01	11	REGULAR STATE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF11	General Fund Allocation	02	12	UWMC SUBSIDY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF11	General Fund Allocation	03	11	HMC SUBSIDY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF13	Branch Campus Allocati..	01	18	BOTHELL REGULAR STATE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF13	Branch Campus Allocati..	01	19	TACOMA REGULAR STATE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	5Q	CTR TRADE FOREST PROD
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6E	LABOR ARCHIVES
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6F	COLLEGE AFFORDABILITY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6G	LATINO HEALTH CTR
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6H	CLIMATE IMPACT GROUP
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6J	MULTI-STATE MED SCHOOL
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6K	TELEMEDICINE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	6M	MENTAL HEALTH TASKFORC
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7A	UNDERGRAD STEM ENROLL
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7B	HOST SPEC OLYMPICS USA
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7C	LETHAL MEANS
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7D	SENSORIMOTOR NEURAL
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7E	STEM CELL REGENERATIVE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7F	YOUTH HOMELESSNESS
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7G	SEATAC AIR QUALITY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7H	MILITARY OFFICERS RSCH
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7J	VOLK STUDY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7K	CENTRAL SVCS/COMPENSTN
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7L	GOLD STAR FAMILY STPND
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7M	OLYMPC PENINSULA FORST
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7N	WOLF RECOLONIZATN STDY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7P	PSYCHIATRY INTEGR CARE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7Q	UWT PRE-LAW PIPELINE
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7R	YAKIMA VALLEY 1ST NATN
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7S	HIGHER ED BEHAV HEALTH
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7T	NONNATIVE FINFISH ESCP
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	01	7U	NATIVE AMERICAN CURR
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	14	5A	ELT SALARIES & EXP
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	14	5H	ELT FAMILY RESIDENCY
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF15	Special Program Allocat..	14	5J	ELT COMPUTER SCI ENROL
GOF	GENERAL OPERATING FUND	GOF1	General Operating Fund	GOF17	Other Program Allocation	01	28	LIQUOR CNTRL BRD LICEN
OOF	OTHER OPERATING FUND	OOF0	Others	OOF08	Allotments Salaries & ..	01	81	ALLOTMENTS, SW, & HB
OOF	OTHER OPERATING FUND	OOF0	Others	OOF08	Allotments Salaries & ..	01	86	STATE SALARY CLEARING
OOF	OTHER OPERATING FUND	OOF0	Others	OOF09	Unspecified	01	99	CENTRAL ACCOUNTING
OOF	OTHER OPERATING FUND	OOF1	Student Facilities Fees	OOF11	Student Facilities Fees	15	01	STUDENT FACILITIES FEE
OOF	OTHER OPERATING FUND	OOF2	Suspense Accounts	OOF21	True Suspense Account	51	11	TRUE SUSPENSE
OOF	OTHER OPERATING FUND	OOF2	Suspense Accounts	OOF22	Indirect Cost Contra Ac..	51	21	INDIRECT COST CONTRA
OOF	OTHER OPERATING FUND	OOF2	Suspense Accounts	OOF23	SAS Exemption Budgets	51	31	SAS EXEMPTION BUDGETS
OOF	OTHER OPERATING FUND	OOF2	Suspense Accounts	OOF24	Prepaid Tuition and Fees	51	32	PREPAID TUITION & FEES
OOF	OTHER OPERATING FUND	OOF2	Suspense Accounts	OOF25	Third Party Tuition Billin..	51	33	3RD PARTY TUIT BILLING
OOF	OTHER OPERATING FUND	OOF2	Suspense Accounts	OOF26	Hospitals Corporate Ac..	51	41	HOSPITALS CORP ACNTNS
OOF	OTHER OPERATING FUND	OOF3	Accounts Receivables/Pa..	OOF33	Federal Work Study Off..	52	04	FED WS OFF CAMPUS
OOF	OTHER OPERATING FUND	OOF4	Agency	OOF41	Assoc of University Phy..	53	11	ASSOC UNIV PHYSICIANS
OOF	OTHER OPERATING FUND	OOF4	Agency	OOF42	True Agency	53	21	TRUE AGENCY
OOF	OTHER OPERATING FUND	OOF4	Agency	OOF43	Deposits	53	31	DEPOSITS
OOF	OTHER OPERATING FUND	OOF4	Agency	OOF44	Tuition and Fees (Remit)	53	41	TUIT & FEES (REMIT)
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF51	Consolidated Endowme..	54	11	CONSOLIDATED ENDOW FD
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF52	Permanent Fund	54	21	PERMANENT FUND
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF53	Metro Tract	54	31	METRO TRACT
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF54	Separately Invested Fu..	54	41	SEPARATELY INVESTED
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF55	Real Estate	54	51	REAL ESTATE
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF56	Real Estate Contracts	54	61	REAL ESTATE CONTRACTS
OOF	OTHER OPERATING FUND	OOF5	Endowments	OOF57	Div Invest Pool	54	71	Div Invest Pool
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF61	Charitable Gift Annuities	55	01	CHARITABLE GIFT ANNUIT
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF62	Charitable Rem Unitrust	55	02	CHARITABLE REM UNITRUS
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF63	Charitable Rem Annuity	55	03	CHARITABLE REM ANNUITY

FY2019 Budget Type Attributes: Community, Family, Super Class, and Budget Type/Class

Budget Community	Budget Community Desc	Budget Family Code	Budget Family Desc	Budget Super Class Code	Budget Super Class Desc	Budget Type Code	Budget Class Code	Budget Type Class Desc
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF63	Charitable Rem Annuity	55	03	CHARITABLE REM ANNUITY
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF64	Charitable Lead Trust	55	04	CHARITABLE LEAD TRUST
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF65	Life Estate	55	05	LIFE ESTATE
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF66	Annuity and Life Incom..	55	06	ANNUI & LIFE INC - OTH
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF68	Pooled Income Funds	55	12	SECOND POOLED INC FUND
OOF	OTHER OPERATING FUND	OOF6	Annuities and Life Income	OOF68	Pooled Income Funds	55	13	THIRD POOLED INCOME FD
OOF	OTHER OPERATING FUND	OOF7	Debt Service	OOF71	Debt Service- General	56	01	DEBT SVC-GENRAL
OOF	OTHER OPERATING FUND	OOF7	Debt Service	OOF71	Debt Service- General	56	02	DEBT SVC-UW REV BONDS
OOF	OTHER OPERATING FUND	OOF7	Debt Service	OOF71	Debt Service- General	56	03	STATE OF WA GEN OBL BD
OOF	OTHER OPERATING FUND	OOF7	Debt Service	OOF74	Internal Lend / Invest	56	04	INTERNAL LEND/INVEST
OOF	OTHER OPERATING FUND	OOF8	Capital Projects	OOF81	General Capital Projects	04	11	GENERAL CAPITAL PROJ
OOF	OTHER OPERATING FUND	OOF8	Capital Projects	OOF81	General Capital Projects	04	12	UW MED ITS CAP EQUIP
OOF	OTHER OPERATING FUND	OOF8	Capital Projects	OOF82	Intangible Cap Assets	07	01	HRP SYSTEM REPLACEMENT
OOF	OTHER OPERATING FUND	OOF8	Capital Projects	OOF82	Intangible Cap Assets	07	02	UW MED ITS INTANG PROJ
OOF	OTHER OPERATING FUND	OOF9	Depreciation & Plant Inve..	OOF91	Depreciation & Plant In..	57	01	DEPRECIATION
OOF	OTHER OPERATING FUND	OOF9	Depreciation & Plant Inve..	OOF93	Depreciation & Plant In..	58	11	INVEST IN PLANT-CONTRA
OOF	OTHER OPERATING FUND	OOF9	Depreciation & Plant Inve..	OOF95	Depreciation & Plant In..	58	15	INVEST IN PLANT-OTHER
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF12	Accident Fund	14	02	ACCIDENT FUND
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF13	Medical Aid Fund	14	03	MEDICAL AID FUND
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF14	Self Insurance Revolvin..	14	04	SELF-INS REVOLVING FD
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	07	GEODUCK AQUA RSCH
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	08	SHELLFISH MONITORING
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	09	ECON DEV STRAT RESERVE
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	11	AQUATIC LANDS ENHANCEM
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	12	CTR ON OCEAN ACIDIFICA
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	13	DEDICATED MARIJUANA FD
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	14	INDUST INS PREM REFUND
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	15	2017-19 FD064 OPER M&O
ROF	RESTRICTED OPERATING FUND	ROF1	State Special Allocations	ROF19	Others	14	16	PENSION FUND STABLZTN
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	02	11	UW MEDICAL CENTER
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	02	13	NORTHWEST HOSPITAL
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	02	14	AIRLIFT NORTHWEST
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	02	15	UWM HEALTH SYSTEMS
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	02	16	VALLEY MEDICAL CTR
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	03	21	DEPT OF PUBLIC ASST
ROF	RESTRICTED OPERATING FUND	ROF2	Medical Centers	ROF20	Medical Centers	03	22	OTHER HMC AGENCY ACCTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	12	INSTITUTL ALLOW (STDN)
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	13	OTHER GRANTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	14	FIXED PRICE GRANTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	15	FACULTY SALARY GRANTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	16	PHARM AWARDS/GRANTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	31	FIXED PRICE CONTRACTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	32	COST REIMB/CONTRACTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	33	OTHER CONTRACTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	34	FIXED PRICE SURPLUS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	35	PHARM AWARDS/CONTRACTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	41	LETTER AGREEMENTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	42	COOPERATIVE AGREEMENTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	43	PURCHASE ORDERS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	45	PERSONNEL CONTRACT
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	46	SIBCR JPA AGREEMENTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	49	FABRICATIONS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	51	PROGRAM INCOME
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	52	CLINICAL MEDICINE
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	53	CONSULTING RSRCH FUNDS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	54	INSTITUTL ALLOW (UNIV)
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	55	AFFILIATED PROGRAMS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	57	ROYALTY INCOME
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	59	MISC SPONSORED PROG
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	61	FELLOWSHIPS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	62	SCHOLARSHIPS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	63	LOANS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	71	ST COLLEGE WORK STUDY
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF31	Grants and Contracts	05	72	FED COL WORK STUDY O-C
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	01	GIFT ASSESSMENT
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	11	ENDOWMENT OPERATING
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	12	ENDOWED CHAIRS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	13	OTHER DISCRETIONARY
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	14	DISCR LECTURESHIPS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	31	ENDOWMENT OPERATING
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	33	OTHER UNRESTRICTED
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	51	ENDOWMENT OPERATING

FY2019 Budget Type Attributes: Community, Family, Super Class, and Budget Type/Class

Budget Community	Budget Community Desc	Budget Family Code	Budget Family Desc	Budget Super Class Code	Budget Super Class Desc	Budget Type Code	Budget Class Code	Budget Type Class Desc
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	52	ENDOWED CHAIRS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	53	OTHER RESTRICTED GIFTS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	54	GEN USE SCHOLAR/FELLOW
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	55	REST SCHOL/FELLOW GRP
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	56	REST SCHOL/FELLOW IND
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	57	GENERAL USE LOANS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	58	RESTRICTED LOANS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	61	REST PROFESSORSHIPS
ROF	RESTRICTED OPERATING FUND	ROF3	Grants, Contracts & Gifts	ROF35	Gifts and Discretionary	06	62	REST LECTURESHIPS
ROF	RESTRICTED OPERATING FUND	ROF4	Auxiliary Educational Acti..	ROF40	Auxiliary Educ Activity	10	01	STAND ALONE SELF-SUST
ROF	RESTRICTED OPERATING FUND	ROF4	Auxiliary Educational Acti..	ROF40	Auxiliary Educ Activity	10	11	WAMI
ROF	RESTRICTED OPERATING FUND	ROF4	Auxiliary Educational Acti..	ROF40	Auxiliary Educ Activity	10	12	MEDICAL RESIDENTS
ROF	RESTRICTED OPERATING FUND	ROF4	Auxiliary Educational Acti..	ROF40	Auxiliary Educ Activity	10	13	UNIVERSITY EXTENSION
ROF	RESTRICTED OPERATING FUND	ROF4	Auxiliary Educational Acti..	ROF40	Auxiliary Educ Activity	10	16	SUMMER QUARTER
ROF	RESTRICTED OPERATING FUND	ROF4	Auxiliary Educational Acti..	ROF40	Auxiliary Educ Activity	10	17	DENTAL CLINIC
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	01	STAND ALONE SELF-SUST
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	11	PARKING
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	12	HOUSING & DINING SYST
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	13	ICA
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	14	ASUW
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	15	GPSS
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	16	STUDENT UNION
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	17	SOUTH CAMPUS CENTER
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	18	STUDENT PUBLICATIONS
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	19	RECREATIONAL SPORTS
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	21	TRANSPORTATN MGMT PLAN
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	22	HALL HEALTH CENTER
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	23	CONSOLIDATED LAUNDRY
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	24	UNIVERSITY STORES
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	25	EVP-CAPITAL PROJECTS
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	26	RETAIL FOOD SERV SYST
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	27	OTHER SAF
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	28	BIOCHEMISTRY STORES
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	29	PHYSICS STORES
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	32	CHEMISTRY STORES
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	33	PRINT PLANT
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	34	COPY/DUPLICATING
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	35	SCIENTIFIC INSTRUMENTS
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	36	HS CTR EDUCA RESOURCES
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	37	OFFICE EDUC ASSESSMENT
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	38	PACK FOREST OPER
ROF	RESTRICTED OPERATING FUND	ROF7	Auxiliary Enterprises & Int..	ROF70	Auxiliary Enterprise	11	41	BRANCH CAMPUS SERV FDS