

Fund Source Code Determination Attributes
For Use in EFA-Equipment Inventory
(Revised October 19, 2009)

Fund Group Title	Fund Group Code	Fund Source Code
Plant Funds:		
Gifts - Restricted	100100	A
Federal Grants	100200	E
Federal - ARRA	100210	E
State Appropriations	100300	A
University Funds	100400	A
Borrowed Funds, Multi-Campus	100510	A
Borrowed Funds, Campus	100590	A
Gifts - Unrestricted	100600	A
Private Grants & Contracts - Restricted	100700	E or G ¹
State Grants	100800	E or G ¹
Endowment Principal Appropriated:		
Excl. Opportunity & Educational	407210	A
Opportunity Funds	407220	A
Educational Funds	407230	A
General Funds	401000	A
Student Tuition & Fees:		
Student Fees	4031nn	A
Summer Sessions	403200	A
University Extension	403400	A
State of California, Special State Appropriations:		
General State Appropriations	404110	A
Specific State Appropriations	404120	A
State of California, State Agencies:		
Contracts, Grants, Cooperative Agreements	404210	E or G ¹
Local Governments:		
Appropriations, Grants, Contracts and Cooperative Agreements	405210	E or G ¹
United States Government:		
Appropriations	406100	C
Appropriations - ARRA	406110	C
Grants & Cooperative Agreements	406210	D
Grants - ARRA	406230	D
Contracts	406310	E
Contracts - ARRA	406340	E
Endowment Funds Income	407100	A

¹ Determination is Fund-Specific, if Flow Thru code is '2', '3', '6' or '7' then 'E' else 'G'.

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Fund Group Title	Fund Group Code	Fund Source Code
Private Gifts, Grants, & Contracts:		
Unrestricted Gifts	408100	A
Restricted Gifts	408200	A
Restricted Grants	408300	E or G ¹
Restricted Contracts	408410	E or G ¹
Clinical Drug Trials	408420	E or G ¹
Sales & Service:		
Educational Activity	4091nn	A
Teaching Hospitals	409200	A
Auxiliary Enterprises	409300	B
Other Sources:		
Service Enterprises	410100	B
Other	4102nn	A
Reserves	411100	A
Reserves for Renewal & Replacement	411200	B

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