

Fund A fund is a self-balancing group of accounts consisting of assets, liabilities and a fund balance. The accounts are grouped together according to the source and restrictions on the use of the funds. The table below lists the different fund groups that exist. (two digits)

Fund	Name	Definition
10	Current Unrestricted Fund	Funds available for expenditure without any restrictions as to use or purpose. These funds are expected to be spent in the near term. i.e. operating funds.
11	Current Restricted Fund	Funds that can only be spent in accordance with the wishes of a donor or granting agency. These funds are expected to be spent in the near term.
30	Loan Funds	Funds consist of resources made available for financial loans to students.
40	Endowment Funds	Endowment funds are invested and not available for expenditure.
50	Life Income Funds	Funds donated to Hamilton under deferred-giving contracts.
61	Unexpended Plant Funds (Gifts)	Resources available to finance the acquisition of plant assets.
62	Plant Funds Reserves	Funds set aside to satisfy the reserve requirements of certain debt obligations.
63	Plant Funds (Retirement of Debt)	Funds that are accumulated and applied toward principal and interest payments on outstanding debt.
64	Plant Funds (Net Investment)	This fund includes the un-depreciated value of Hamilton 's plant assets as well as the College's outstanding debt.

Program The program code identifies the broad category of funds for financial reporting purposes. The table below lists the different program codes we maintain. (one digit)

Program	Name
1	Instruction
2	Research
3	Public Service
4	Academic Support
5	Student Services
6	Institutional Support
7	Operation of Plant
8	Scholarships
9	Auxiliary Services

Dept The department code identifies the department or organizational unit of the College. (three digits)

Unit The unit identifies a subset of the department. For example, Foreign Programs is department number 307 while Junior Year in France is unit number 001. (six digits total)

Object The object codes (four digits) are used to categorize transactions according to purpose such as travel, salaries, office supplies, etc. The leading digit of the four digit code also indicates the classification of the account.

Object codes that begin with	Financial Classification	Example
1	Assets	1001 Cash
2	Liabilities	2001 Accounts Payable
3	Revenue	3100 Tuition & Fees
4	Expense	4101 Office Supplies
5	Fund Balance	5000 Fund Balance
7	Restricted Expense	7900 Restricted Expense