

Liberty University
Fund Codes
Effective Date: July 1, 2010

Fund Code	Fund Title	Fund Definition or Purpose
General Operations		
111101	Resident Undergraduate Non-Payroll	Direct expenditures and revenue for Resident Undergraduate Programs and general activities not directly associated with an undergraduate or graduate program; does not include Online Programs.
111102	Resident Undergraduate Payroll	Payroll expenditures for Resident Undergraduate Programs and general activities not directly associated with an undergraduate or graduate program; does not include Online Programs.
111111	Resident Graduate Non-Payroll	Direct expenditures and revenue for Resident Graduate programs.
111112	Resident Graduate Payroll	Payroll expenditures for Resident Graduate programs.
111201	LUO Undergraduate Non-Payroll	Direct expenditures and revenue for LU Online Undergraduate Programs and general activities specific to the Online Programs; does not include Online Academy.
111202	LUO Undergraduate Payroll	Payroll expenditures for LU Online Undergraduate Programs and general activities specific to the Online Programs; does not include Online Academy.
111211	LUO Graduate Non-Payroll	Direct expenditures and revenue for LU Online Graduate programs; does not include Online Academy.
111212	LUO Graduate Payroll	Payroll expenditures for LU Online Graduate programs.
111221	Online Academy-NonPayroll	Direct expenditures and revenue for Online Academy
111222	Online Academy-Payroll	Payroll expenditures for Online Academy
111301	Law School-Non-Payroll	Direct expenditures and revenue for School of Law
111302	Law School-Payroll	Payroll expenditures for School of Law
Special Purpose Funds		
120001	Athletic-Special Purpose-Unrestrict	Athletic operations funded by sources other than the University and Flames Club donations; Includes NCAA, 3rd party organizations, etc.
120002	Sodexo Renovation	Designated for the renovation of University facilities that are <u>managed/operated by Sodexc</u>
120003	General-Special Purpose-Unrestricted	Funds not provided by the University but designated for a specific purpose by University administration.
Temporarily Restricted Funds		
211001	General Temporarily Restricted	Funds that have been restricted for a specific purpose by donors, grantors, external parties, or by application of laws or
211002	Athletics Temporarily Restricted	Athletic operations funded by donations; Flames Club
211003	Scholarships Temporarily Restricted	Funds that have been restricted by donors for scholarship related transactions.
Self-Supporting Enterprises		
311001	Student Housing	Direct Expenditures and revenue related to the functions of Student Housing
311002	Student Housing-Payroll	Payroll for Student Housing functions
312001	Lynchburg Inn	Direct Expenditures and revenue related to Lynchburg Inn
312002	Lynchburg Inn-Payroll	Payroll for Lynchburg Inn

Self-Supporting Enterprises (cont.)		
321101	LaHaye Ice Center	Direct Expenditures and revenue related to LaHaye Ice Center
321102	LaHaye Ice Center-Payroll	Payroll for LaHaye Ice Center
321201	Liberty Extreme	Direct Expenditures and revenue for Liberty Extreme
321202	Liberty Extreme-Payroll	Payroll for Liberty Extreme
321301	Paintball	Direct Expenditures and revenue for Paintball
321302	Paintball-Payroll	Payroll for Paintball
321401	Snowflex	Direct Expenditures and revenue for Snowflex
321402	Snowflex-Payroll	Payroll expenses for Snowflex
331101	Bookstore	Direct Expenditures and revenue for Bookstore
331102	Bookstore-Payroll	Payroll for Bookstore
331201	Food Services	Direct Expenditures and revenue for Food Services
331202	Food Services-Payroll	Payroll for Food Services
331301	Printing Services	Direct Expenditures and revenue for Printing Services
331302	Printing Services-Payroll	Payroll for Printing Services
331401	Transit Services	Direct Expenditures and revenue for Transit Services
331402	Transit Services-Payroll	Payroll for Transit Services
332101	Post Office	Direct Expenditures and revenue for Post Office
332102	Post Office-Payroll	Payroll for Post Office
381001	Auxiliary-General	Direct Expenditures and revenue for smaller Auxiliary entities that do not require a unique fund
381002	Auxiliary-General-Payroll	Payroll expenses for smaller Auxiliary entities that do not require a unique fund code
Independent Operations		
391101	12th Street Warehouse	Revenue and expenses for 12th Street Warehouse
391102	12th Street Warehouse-Payroll	Payroll for 12th Street Warehouse
391201	Liberty Ridge	Direct Expenditures and revenue for Liberty Ridge
391202	Liberty Ridge-Payroll	Payroll for Liberty Ridge
391301	Residential Homes	Direct Expenditures and revenue for Residential Homes
391302	Residential Homes-Payroll	Payroll for Residential Homes