

Funds and Usage

Fund Number/Name	Description	Usage/Restrictions
<p>FD111 – Designated Other Funds – General Unrestricted</p>	<p>Only used for specific situations approved by the Controller’s Office, typically for off-campus extension activities. Technically revenue unrestricted by the payer but designated by OSU for a specific use. OSU Extension County Offices use this fund for revenue from sales, registrations, and fees, Nelnet as well as a repository for local checking account balance transfers. Expenses are generally unrestricted and earmarked for use by the program areas that have received the revenue. No gift or grant activity is permitted in this fund.</p>	<p>Restricted only by OSU policy guidelines</p>
<p>FD500 – Development Funds</p>	<p>These funds are gifts of money.</p> <ul style="list-style-type: none"> • These funds will have a GFxxxxxx number associated. • Typically, there is no expectation of specific deliverables, the payer does not control specifics of how the money is spent, and the payer does not have proprietary control of the results/products. • The donator giving the gift can decide either specifically put to a certain program or to a county. <p>Example: Ashland County FCS – We know then this is for the program FCS.</p>	<p>Depending on the gift, these funds can be unrestricted funds and be used for items such as awards, scholarships, programming, travel and even *personnel.</p> <p>* Most gift funds allow for personnel costs to be applied, but there is a box you must check when the fund is set up. If the fund was setup without personnel allowed, we can always change that if they want to pay a PA or intern with those funds.</p>
<p>FD510 – Endowment Restricted Funds</p>	<p>The endowment funds will be set up with a “definition” that, usually states the purpose of the use of interest.</p> <ul style="list-style-type: none"> • Current Restricted Funds must be spent only for the purpose intended by the outside entity that established the restriction. If you have any questions about the specifics of a restricted fund, please contact your Operations Team Member. • These funds will have a GFxxxxxx number associated. 	
<p>FD520 – OSP Funds</p>	<p>Indicators for Administration by the Office of Sponsored Programs (OSP):</p> <ul style="list-style-type: none"> • These funds will have a OSP GRxxxxxx number associated. • Grant is from a governmental or quasi-governmental entity or from a private-sector sponsor that provides a subcontract or sub-grant containing federal “flow down” provisions. • The sponsor places restrictions on publication of data from studies supported by the agreement. • The sponsor requests proprietary rights to data or inventions resulting from activities conducted under the agreement. 	

	<ul style="list-style-type: none"> • Studies are to be conducted on substances/products/processes, etc., owned by the sponsor. • The sponsor hopes to gain economic benefits as a result of the activity to be conducted. • The sponsor participates in determining the work to be performed or services to be provided on the project. • Almost all external money we receive as a result of an application for an award, grant, contract, MOU, or expectation of deliverables will be administered by OSP. Your Operations Team should be consulted prior to applying for or agreeing to receiving an award. Extension employees ARE NOT authorized to sign any contractual agreements on behalf of the University. 	
<p>FD522 – Grants & Contract Funds</p>	<p>Private, Corporate or State activity performed for an outside entity, in accordance with the terms of a contract or agreement, not meeting the criteria to be considered an OSP Project.</p> <ul style="list-style-type: none"> • These funds will have a GRxxxxxx number associated. • These grants usually have specific titles to alert you what program it belongs to. Example: Belmont Co Carteens • Please note that any contract must be reviewed and executed by OSU legal. College personnel do not have authority to enter into or sign contracts with outside entities. • OSU Extension has several FD522 grant funds that were grandfathered from PeopleSoft. We should not be depositing any new revenues to these funds, as almost all grant activity is now administered by OSP on FD520. Extension Operations will be actively working with counties to transfer equity balances from old FD522 funds to FD111 and close the current fund. 	
<p>FD523 – County Commissioner’s Funds</p>	<p>Each county will have a FD523. This is the monies each county commissioner unit agrees to every calendar year.</p> <ul style="list-style-type: none"> • These funds will have a CC# worktag associated with the FD523 to distinguish between each county. • Only county appropriation/levy revenue may be deposited to this fund. 	<p>Restrictions – Cannot make donations, sponsorships, and should not use for chamber of commerce. (Political organizations)</p>
<p>FD610 – Endowment Principal</p>	<p>These funds will have a GFxxxxxx number associated. This is the principal amount and cannot be spent. The balance of this fund earns interest in perpetuity that is transferred to FD510 once annually. The available interest to spend will have the same GF# and can be spent from fund FD510.</p>	

Components of FDM in Workday / Worktags and meanings	
CCxxxxx	Cost Center – your department – county office
BLxxxx	Balancing Unit – Also tied to your department – county office
FDxxx	Funds – See Above
SCxxxxx	Spend Category – Type of expense
RCxxxxxx	Revenue Category – Type of revenue
GFxxxxxx	Gift Fund – Specific funding source
GRxxxxxx	Grant Fund – Specific funding source
PGxxxxxx	Program Numbers – Designate program
AExxxxxx	Activity and Event Numbers – Subgroup Designate program
ASxxxxxx	Assignee Number for specific individual – Area Leader

Program Numbers

- PG102187 Administration
- PG103599 OSUE 4-H
- PG103616 FCS
- PG103682 Agricultural & Natural Resources
- PG103555 Community Development
- PG103622 Master Gardener