



## Transfers Summary

Transfers are broken down into two sub-groups: Funding Transfers and Investment Transfers. Both types of transfers identify the movement of funds for specific activities or expenses. Funding Transfers represent the movement of operating funds; Investment Transfers represent the movement to/from non-operating funds.

Item Type	Value Range
Revenues	4XXXXX
Funding Transfers	6XXXXX
Expenses	7XXXXX
Investment Transfers	8XXXXX

## Funding Transfers

- Funding Transfers identify the movement of operating funds
- The object code values for Funding Transfers are in the 6XXXXX range (between Revenues and Expenses) to represent that each transfer can be viewed as both a Revenue and Expense
  - Revenue for unit receiving
  - Expense for unit funding
- Funding Transfers can be categorized into three main subcategories
  - Funding Within a Planning Unit
  - Funding Transfers Across Planning Units
  - Foundation Related Transfers
- The table below summarizes the Funding Transfer object codes:

Object Code C Level	Value	Name
Funding Within a Planning Unit	610100	Funding Transfer – Within Units
Funding Transfers Across Planning Units	620100	Funding Transfer – Across Units
Foundation Related Transfers	640100	Transfer Fund Balance
Foundation Related Transfers	640200	IC Transfers Within Restricted
Foundation Related Transfers	640300	TRF to Support More Restrictive Acct
Foundation Related Transfers	640310	OUF TRF Cutler Scholars Pooled
Foundation Related Transfers	640320	OUF TRF Cutler Scholars SUC



## Investment Transfers

- Investment Transfers identify the movement to/from non-operating funds
- The object code values for Investment Transfers are in the 8XXXXX range (below Revenues and Expenses) to represent the non-operating nature of these transfers
- Investment Transfers can be categorized into seven main subcategories detailed in the table below:

Object Code C Level	Value Range
Transfer to/from Operating Reserve	81XXXX
Reserves for Facility/Non-Facility Renewal	82XXXX
Transfer to/from Plant Fund	83XXXX
Transfer to/from Quasi Endowments	84XXXX
Repair & Replacement Transfers	85XXXX
Internal Bank Transfers	86XXXX
Other	87XXXX

- Please refer to the Object Code Hierarchy for specific Object Code names and numbers