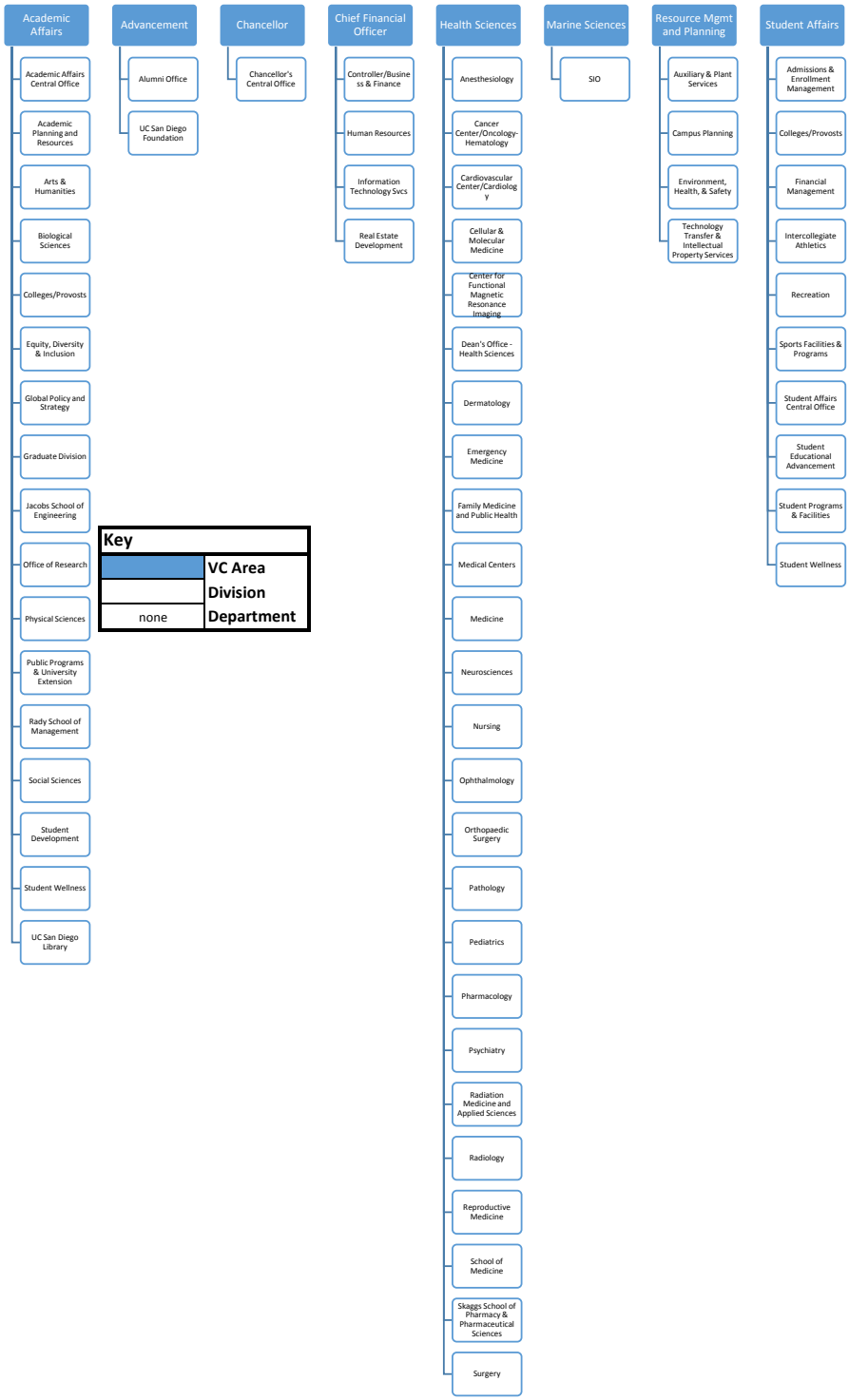
STAR Glossary

	Term	Definition
	Closed Fund	A fund that is not accepting funds or disbursing money.
	Trust Fund	Fund established from a planned gift (Charitable Remainder Trusts, Annuities, etc.). These funds are usually restricted in nature.
	VC Area / Division / Department	See chart on page 2 for illustration of hierarchy.
	VSE Category	Voluntary Support of Education Category. (see page 3 for detailed breakdown)
	VSE Subcategory	Voluntary Support of Education SubCategory. (see page 4 for detailed breakdown)
Dashboard	**Book Value**	Original gifts, transfers, and reinvested income. Also known as the corpus or principal.
	Market Value	Current market value of the investment of the endowment principal. This amount is not expendable.
	Foundation Expendable	The ending expendable cash balance of the Foundation side of the fund. Endowment payout, gifts, and other transfers enters this account first. For dollars to be spent, transfers must be made to the Regent side of the fund.
	Regents Expendable	The ending expendable cash balance of the Regents fund, after liens. This amount is available for campus spending.
	Finlink Fund Number	The Regents fund number used for spending purposes. This is part of the IFOPAL string (Fund)
	Total Expendable	The sum of the Foundation and Regents Expendable balances. This represents the total amount available for spending.
Detail	**Payout**	The amount from the endowment paid out to the fund for spending purposes. Foundation funds payout every month, and Regents make payout available in one lump-sum at the end of September.
	IFOPAL	Index. Fund. Organization. Program. Account. Location.
Detail Report	**Current Expenditure**	A fund where all gifts can be spent for the purpose designated by the donor.
	Endowment Fund	A fund in which the original amount of the gift (endowment principal) is invested in perpetuity in accordance with the Foundation's Endowment Investment Policy. Only the payout allocated to the fund may be spent on the purpose designated by the donor.
	Projected Annual Payout	Estimated payout for the fiscal year based on payout year to date.
	Pledge	Commitments made to future gifts.
	Years of Accumulated Income	Spending ratio. This indicates the rate of fund spending, in terms of time. This is equal to Total Expendable divided by Projected Annual Payout.


Academic Affairs
Academic Affairs Central Office
Academic Planning and Resources
Arts & Humanities
Biological Sciences
Colleges/Provosts
Equity, Diversity & Inclusion
Global Policy and Strategy
Graduate Division
Jacobs School of Engineering
Office of Research
Physical Sciences
Public Programs & University Extension
Rady School of Management
Social Sciences
Student Development
Student Wellness
UC San Diego Library
Advancement
Alumni Office
UC San Diego Foundation
Chancellor
Chancellor's Central Office
Chief Financial Officer
Controller/Business & Finance
Human Resources
Information Technology Svcs
Real Estate Development
Health Sciences
Anesthesiology
Cancer Center/Oncology-Hematology
Cardiovascular Center/Cardiology
Cellular & Molecular Medicine
Center for Functional Magnetic Resonance Imaging
Dean's Office - Health Sciences
Dermatology
Emergency Medicine
Family Medicine and Public Health
Medical Centers
Medicine
Neurosciences
Nursing
Ophthalmology
Orthopaedic Surgery
Pathology
Pediatrics
Pharmacology
Psychiatry
Radiation Medicine and Applied Sciences
Radiology
Reproductive Medicine
School of Medicine
Skaggs School of Pharmacy & Pharmaceutical Sciences
Surgery
Marine Sciences
SIO
Resource Mgmt and Planning
Auxiliary & Plant Services
Campus Planning
Environment, Health, & Safety
Technology Transfer & Intellectual Property Services
Student Affairs
Admissions & Enrollment Management
Colleges/Provosts
Financial Management
Intercollegiate Athletics
Recreation
Sports Facilities & Programs
Student Affairs Central Office
Student Educational Advancement
Student Programs & Facilities
Student Wellness
Key
VC Area
Division
none
Department

VSE Category	VSE Category - Description	VSE Category Type
Capital Purposes - Endowment Restricted - Academic Divisions	Endowed funds restricted to support campus academic divisions and schools with no further restriction	Academic Divisions
Capital Purposes - Endowment Restricted - Athletics	Endowed funds restricted to support of the athletics department and programs	Athletics
Capital Purposes - Endowment Restricted - Faculty and Staff	Endowed funds restricted to support department endowed chairs, faculty and staff salaries and employment benefits, seminars, conferences, lectures, workshops and teaching awards	Faculty and Staff
Capital Purposes - Endowment Restricted - Library	Endowed funds restricted to support of the campus library operations for acquisition, restoration and preservation of books, collections, etc.	Library
Capital Purposes - Endowment Restricted - Op and Maint of Plant	Endowed funds restricted to support of the maintenance and operations of the campus physical plant	Op and Maint of Plant
Capital Purposes - Endowment Restricted - Other	Endowed funds restricted to specific uses that cannot be classified in one or more of the restricted categories	Other Restricted
Capital Purposes - Endowment Restricted - Research	Endowed funds restricted to support of scientific, technical and humanistic investigation research activities and projects including post-doc fellowships	Research
Capital Purposes - Endowment Restricted - Student Financial Aid	Endowed funds restricted to support financial aid for students in the form of scholarships (undergrad), fellowships (graduate) and awards (both)	Student Financial Aid
Capital Purposes - Endowment Unrestricted	Endowed funds for unrestricted campus wide use at the discretion of the Chancellor	Unrestricted
Capital Purposes - Property, Building, Equipment	Current use funds restricted to support of capital property, building and equipment for the campus including new construction and improvement projects	Capital Purposes
Current Operations - Academic Divisions	Current use funds restricted to support campus academic divisions and schools with no further restriction	Academic Divisions
Current Operations - Athletics	Current use funds restricted to support of the athletics department and programs	Athletics
Current Operations - Faculty and Staff	Current use funds restricted to support faculty and staff salaries and employment benefits, seminars, conferences, lectures, workshops and teaching awards	Faculty and Staff
Current Operations - Library	Current use funds restricted to support of the campus library operations for acquisition, restoration and preservation of books, collections, etc.	Library
Current Operations - Op and Maint of Plant	Current use funds restricted to support of the maintenance and operations of the campus physical plant	Op and Maint of Plant
Current Operations - Other Restricted	Current use funds restricted to specific uses that cannot be classified in one or more of the restricted categories	Other Restricted
Current Operations - Public Service and Extension	Current use funds restricted to support of the UCSD Extension and non-instructional services to outside groups such as affiliated radio and television stations and community service programs	Public Service and Extension
Current Operations - Research	Current use funds restricted to support of scientific, technical and humanistic investigation research activities and projects including post-doc fellowships	Research
Current Operations - Student Financial Aid	Current use funds restricted to support financial aid for students in the form of scholarships (undergrad), fellowships (graduate) and awards (both)	Student Financial Aid
Current Operations - Unrestricted	Current use funds for unrestricted campus wide use at the discretion of the Chancellor	Unrestricted

VSE Subcategory	VSE Subcategory - Description	VSE Subcategory Type
Camp Improv-Acquisitions for Collection	Acquisitions for Collections of art, documents, etc.	Campus Improvement
Camp Improv-Building Renovation Maintenance	Capital building renovation and maintenance	Campus Improvement
Camp Improv-Equipment	Capital equipment acquisition and maintenance	Campus Improvement
Camp Improv-Furnishings (table, chairs)	Capital furnishings (table, chairs) acquisition and maintenance	Campus Improvement
Camp Improv-Ground Maintenance	Campus grounds maintenance	Campus Improvement
Camp Improv-Land Acquisitions	Land Acquisitions	Campus Improvement
Camp Improv-New Construction	New Construction	Campus Improvement
Camp Improv-Other	Specific uses for campus improvement that cannot be classified in one or more of the restricted categories	Campus Improvement
Dept Sup-Furnishings	Miscellaneous furnishings that are not capital equipment	Department Support
Dept Sup-Intercollegiate Athletics	General support for the intercollegiate athletics department	Department Support
Dept Sup-Library & Collections	General support for the campus libraries and their related collections	Department Support
Dept Sup-Other	Specific uses to support the department or division that cannot be classified in one or more of the restricted categories	Department Support
Dept Sup-Unrestricted by Unit	General support for the department specified to only be used by that department (use this category instead of "Other" in most cases)	Department Support
Instruct-Chairs	To create and/or maintain a department chair (salaries, employment benefits, etc.)	Instruction
Instruct-Other	Specific uses to support faculty and staff that cannot be classified in one or more of the restricted categories	Instruction
Instruct-Professorships	To create and/or maintain professorships	Instruction
Instruct-Seminars, Conferences, Lectures	Faculty and staff involvement in seminars, conferences, lectures or workshops	Instruction
Instruct-Teaching Awards	To create and/or maintain teaching awards	Instruction
Multipurpose	No longer in use	Multipurpose
Other (General Operating Account)	Operating funds for internal financial purposes (not for campus use)	Other (General Operating Account)
Patient Care	General support for care of the patients	Patient Care
Research	Support of scientific, technical and humanistic investigation research activities and projects	Research
Research Post-doc	Support of post-doc (fellowships) scientific, technical and humanistic investigation research activities and projects	Research
Stu Sup-1 UG Prizes, Awards	Undergraduate student prizes and awards (such as an award that a student receives where there is no restriction that the funds be used for education related purposes)	Student Support
Stu Sup-2 GR Prizes, Awards	Graduate student prizes and awards (such as an award that a student receives where there is no restriction that the funds be used for education related purposes)	Student Support
Stu Sup-Fellowships or Stipends (grad)	Graduate student fellowships or stipends to be used for education related expenses and purposes (does not include post-doc researchers)	Student Support
Stu Sup-Grants-In-Aid	No longer in use	Student Support
Stu Sup-Loan	No longer in use	Student Support
Stu Sup-Multi-purpose	No longer in use	Student Support
Stu Sup-Other (includes EOP)	No longer in use	Student Support
Stu Sup-Prizes, Awards	No longer in use	Student Support
Stu Sup-Scholarship/Fellowship	Student support for education related expenses and purposes where the donor has not specified undergrad (scholarship) or graduate (fellowship)	Student Support
Stu Sup-Scholarships (undergrad)	Undergraduate scholarships to be used for education related expenses and purposes	Student Support
Undecided	For use when the purpose is undecided at the time of gift receipt (only to be used in rare cases until the purpose can be established and the fund updated)	Undecided
Unrestricted	Campus wide use at the discretion of the Chancellor	Unrestricted