

## MEANS OF FINANCING (MOF)

The following codes identify the most common sources from which funds are available:

MOF Appropriation Code	DOE's Budget System & FMS Code	Source	Notes
A	G	General Funds	<p>Used to account for all transactions that are not accounted for in another fund.</p> <p>Commonly known as the fund to which tax and non-tax revenues of the State are deposited.</p> <p>The appropriation acts adopted by the Legislature provide the basic framework for which general funds should be used.</p> <p>Top source of funding for the Department.</p>
B	S	Special Funds	<p>Funds that are dedicated or set aside by law for a specified object or purpose, excluding revolving funds and trust funds.</p> <p>Commonly associated with programs with revenue-generating activities.</p> <p><i>Examples: collections from users of school food services, student bus transportation services, summer school programs, after-school programs, adult education, driver education, and use of school facilities</i></p>
N	S	Federal Funds	<p>Funds given to the State by the federal government. (Federal stimulus funds can be separately designated as "V" funds.)</p> <p><i>Examples: grant funding from federal agencies including the U.S. Departments of Education, Agriculture, Defense, and Health and Human Services</i></p>
P	P	Other Federal Funds	Discretionary federal funds

R	R	Private Contributions	Provided by private entities
T	T	Trust Funds	<p>Funds in which designated persons or classes of persons have a vested beneficial interest of equitable ownership, or which was created or established by a gift, grant, contribution, devise, or bequest that limits the use of these funds to designated objects or purposes.</p> <p><i>Examples: school athletic program activity collections, "fair share" and School Impact District developer fees</i></p>
U	S	Interdepartmental Transfers	<p>Funds that are being transferred from one State department to another department for a specified reason. These funds are used by one department but appropriated to a different department.</p> <p><i>Examples: funds transferred from the Department of Commerce and Consumer Affairs for driver education, or Department of Human Services for the A+ program</i></p>
W	S	Revolving Funds	<p>Fund from which is paid the cost of goods and services rendered or furnished to or by a State agency, and which is replenished through charges made for the goods or services through transfers from other accounts or funds.</p> <p><i>Example: parent fees for A+ or Medicaid reimbursement for eligible services</i></p>