**Chart of Accounts Quick Reference Guide**

**Account Number Logic**

**03-19: General Fund Accounts by Chart**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account Number | Chart |  | Account Number | Chart |
| **03** | East |  | **08** | Southeast |
| **05** | Kokomo |  | **10** | Bloomington |
| **06** | Northwest |  | **12** | Indianapolis |
| **07** | South Bend |  | **19** | University Administration |

**11 & 20-24: Designated Fund Accounts (Fund Group DS)**

|  |  |  |
| --- | --- | --- |
| Account Number | Category | Subfund |
| **11** | School of Medicine | (Various) |
| **20** | Continuing Education | DCEDU |
| **21** | Public Service | DPSA |
| **22** | Faculty Research | DFRES |
| **23** | Other | DOFDS |
| **24** | Scholarships and Fellowships | DSCFE |

**25-29: Restricted Fund Accounts (Fund Group RF)**

|  |  |  |
| --- | --- | --- |
| Account Number | Category | Subfund |
| **25** | Scholarships | RESSCH |
| **26** | Fellowships | RESFEL |
| **27** | Special State Appropriations | RSSAPP |
| **28** | Faculty Endowment Match | FEMP |
| **29** | Other | ROFDS |

**40-59: Contract and Grant (Fund group CG)**

There are breakdowns between Federal, State, Local, and Non-governmental based on subfund

**60-66: Auxiliary (Fund group AE)**

|  |  |  |
| --- | --- | --- |
| Account Number | Category | Subfund |
| **60** | Auxiliary Enterprise | AUXENT |
| **61** | Auxiliary Medical | (Various related to practice plans, Clarian, etc.) |
| **63** | Auxiliary Communications | AUXCOM |
| **66** | Auxiliary Service | AUXSER |
| **67\*, 69\*** | Internal Service Funds | AUXSER |

 **\*with approval only**

**68: Clearing (Fund group CL, Subfund CLEAR)**

**70: Loan Funds (Fund group LF)**

Subfunds are almost all LOANFD. INTLOA for internal loans is also a valid value here.

**80-85: Endowment Accounts (Fund group EN)**

|  |  |  |
| --- | --- | --- |
| Account Number | Category | Subfund |
| **80** | Endowments | ENDOW |
| **81** | Funds Functioning as Endowments | FFEND |
| **82** | Life Estate Endowments | LEEND |
| **83-85** | Riley Hospital Endowments | RHINB, RHAFNB, RHMNB |

**90-95: Plant Fund Accounts (Fund group PF)**

|  |  |  |
| --- | --- | --- |
| Account Number | Category | Subfund |
| **90** | Construction and Major Remodeling | PFCMR |
| **91** | Retirement of Indebtedness | PFRI |
| **92** | Renewal and Replacement | PFRR |
| **95** | Investment in Plant | PFIP |

**96-98: Agency Fund Accounts (Fund group AF)**

|  |  |  |
| --- | --- | --- |
| Account Number | Category | Subfund |
| **96** | Internal Agency | INTAGY |
| **97** | External Agency | EXTAGY |
| **98** | Work Study Agency | WSAGY |

**99: Other Funds (Fund group OF)**

The subfund here is OTHFDS. Treasury uses the two accounts in this subfund to record investments which are then distributed to operating accounts. 99 accounts are not included in the financial statement.