

**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	IUPUI
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

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.

CHART MANAGERS

Contact your department or organization business office if you have questions regarding new account setup or object code choice. If you need further assistance, feel free to contact your chart manager.

Chart	Chart Manager	Email
BA	Julie Bauters	jbauters@indiana.edu
BL	Rozzie Gerstman	gerstma@iu.edu
EA	Dan Dooley	dadooley@iue.edu
IA	Camy Broeker	cbroeker@iupui.edu
IN	Charlie Miller	chmiller@iupui.edu
IU	Bill Overman	woverman@iu.edu
KO	Philemon Yebei	pyebei@iuk.edu
NW	Marianne Milich	mmilich@iun.edu
SB	Kathleen Pizana	kpizana@iusb.edu
SE	Dana Wavle	dwavle@ius.edu
UA	Joan Hagen	jhagen@iu.edu



Excerpt from Indiana University's 2013-2014 Financial Report:

Statement of Net Position

<i>(in thousands of dollars)</i>	<i>June 30, 2014</i>	<i>June 30, 2013</i>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 313,954	\$ 335,269
Accounts receivable, net	131,915	132,489
Current portion of notes and pledges receivable	15,215	14,416
Inventories	10,917	11,078
Short-term investments	58,720	107,063
Other assets	47,310	34,745
Total current assets	578,031	635,060
Noncurrent assets		
Accounts receivable	–	10,634
Notes and pledges receivable	58,126	57,508
Investments	1,659,726	1,491,524
Capital assets, net	2,729,895	2,695,502
Total noncurrent assets	4,447,747	4,255,168
Total assets	5,025,778	4,890,228
Deferred outflows of resources on refunding of debt	13,964	16,850
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	218,611	210,378
Unearned revenue	108,051	145,074
Current portion of capital lease obligations	783	1,249
Current portion of long-term debt	64,451	61,145
Total current liabilities	391,896	417,846
Noncurrent liabilities		
Capital lease obligations	930	1,103
Notes payable	79,560	61,315
Assets held in custody for others	77,710	76,677
Unearned revenue	39,069	36,955
Bonds payable	801,795	861,271
Other long-term liabilities	57,594	61,913
Total noncurrent liabilities	1,056,658	1,099,234
Total liabilities	1,448,554	1,517,080
NET POSITION		
Net investment in capital assets	1,830,756	1,779,033
Restricted for:		
Nonexpendable - endowments	45,268	27,998
Expendable		
Scholarships, research, instruction and other	150,792	136,955
Loans	19,604	19,830
Capital projects	26,051	8,249
Debt service	20,164	20,247
Unrestricted	1,498,553	1,397,686
Total net position	\$ 3,591,188	\$ 3,389,998



Excerpt from Indiana University's 2013-2014 Financial Report:

Statement of Revenues, Expenses, and Changes in Net Position

<i>(in thousands of dollars)</i>	<i>Fiscal Year Ended</i>	
	<i>June 30, 2014</i>	<i>June 30, 2013</i>
OPERATING REVENUES		
Student fees	\$ 1,303,046	\$ 1,255,936
Less scholarship allowance	(223,516)	(211,509)
Federal grants and contracts	290,301	306,524
State and local grants and contracts	19,962	20,502
Nongovernmental grants and contracts	146,211	139,802
Sales and services of educational units	65,374	61,724
Other revenue	222,871	220,912
Auxiliary enterprises (net of scholarship allowance of \$27,612 in 2014 and \$24,391 in 2013)	370,992	352,845
Total operating revenues	2,195,241	2,146,736
OPERATING EXPENSES		
Compensation and benefits	1,850,432	1,781,973
Student financial aid	152,532	159,240
Energy and utilities	77,361	70,504
Travel	48,840	47,245
Supplies and general expense	564,623	521,813
Depreciation and amortization expense	145,158	140,766
Total operating expenses	2,838,946	2,721,541
Total operating loss	(643,705)	(574,805)
NONOPERATING REVENUES (EXPENSES)		
State appropriations	519,417	509,598
Grants, contracts, and other	112,795	115,250
Investment income	95,560	47,668
Gifts	108,305	100,259
Interest expense	(36,547)	(30,730)
Net nonoperating revenues	799,530	742,045
Income before other revenues, expenses, gains, or losses	155,825	167,240
Capital appropriations	25,876	-
Capital gifts and grants	19,102	21,062
Additions to permanent endowments	387	1,022
Total other revenues	45,365	22,084
Increase in net position	201,190	189,324
Net position, beginning of year	3,389,998	3,200,674
Net position, end of year	\$ 3,591,188	\$ 3,389,998

**Excerpt from Indiana University's 2013-2014 Financial Report:****Note 15—Functional Expenses**

The university's operating expenses by functional classification were as follows:

Fiscal year ended June 30, 2014

(dollar amounts presented in thousands)

Functional Classification	Natural Classification						Total
	Compensation & Benefits	Utilities	Supplies & Expenses	Scholarships & Fellowships	Depreciation	Travel	
Instruction	\$ 886,362	\$ 905	\$ 123,391	\$ 13,443	\$ —	\$ 18,581	\$ 1,042,682
Research	148,309	51	79,577	2,686	—	5,799	236,422
Public service	76,680	327	53,166	2,515	—	4,050	136,738
Academic support	290,806	50	82,879	3,079	—	8,222	385,036
Student services	69,026	13	29,282	1,723	—	2,262	102,306
Institutional support	92,446	70	32,401	50	—	1,436	126,403
Physical plant	93,482	72,204	62,864	4	—	320	228,874
Scholarships & fellowships	11,688	—	1,331	123,277	—	112	136,408
Auxiliary enterprises	181,633	3,741	99,732	5,755	—	8,058	298,919
Depreciation	—	—	—	—	145,158	—	145,158
Total operating expenses	\$ 1,850,432	\$ 77,361	\$ 564,623	\$ 152,532	\$ 145,158	\$ 48,840	\$ 2,838,946