

Case Western Reserve University
Chart of Accounts

FUNDS

Current Unrestricted Funds

11000	Cash
12000	Accounts Receivable
13000	Accounts Payable
13100	Benefits Accounting
14000	Reserves
15000	Inventories
16000	Prepaid Expenses
17000	Investments
18000	Deposits
18500	Deferred Income
19000	Accrued Expenses

Current Restricted Funds

21000	Investments
22000	Gifts
23000	Pledge Revenue
24000	Other Restricted
25000	Temp Investment Pool

Loan Funds

31000	Loans - Federal
32000	Loans - Non-Federal

Endowment Funds

41000	Endowment Scholarship
42000	Endowment Fellowship
43000	Endowment Prizes And Awards
44000	Endowment Library
45000	Endowment Instructional
46000	Endowment Research
47000	Endowment Professorship
48000	Endowment Unrestricted
48500	Endowment Discretionary
49000	Endowment Special
49500	Endowment Plant
49600	Pending Endowment
49999	Endowment Error Fund

Case Western Reserve University
Chart of Accounts

Plant Funds

51000	Land
52000	Building
52100	Leasehold Improvements
53000	Books
54000	Equipment
54500	Capitalized Software
54600	Asset Retirement Obligation
55000	Unexpended Funds - Gifts
55500	Unexpended Funds - Bond Procee
55600	Unexpended Funds - Other
56000	Reserve
57000	Retirement Of Indebtedness
57250	Bond Defeasance
57300	Debt Service Reserve
57350	Swaps
57400	Plant Investments
57500	Internal Borrowing
59000	Construction In Progress

Annuity Funds

61000	Living Trust Funds
62000	Pooled Income Fund 1 (PIF1)
63000	Charitable Gift Annuity (CGA)
64000	Pooled Income Fund 2 (PIF2)
65000	Charitable Remainder Annty Tru
66000	Charitable Remainder Unitrists
67000	Charitable Lead Trusts (CRLT)

Funds Held by Others

71000	Scholarships
72000	Fellowships
73000	Prizes & Awards
74000	Library Gifts
75000	Professorships
76000	Research Gifts
77000	Institutional Gifts
78000	Unrestricted Gifts
79000	Special Gifts
79500	Plant Gifts

Case Western Reserve University
Chart of Accounts

Agency Funds

81000	Departments
82000	Deffered Compenstation
83000	Student Organizations

Case Western Reserve University
Chart of Accounts

Income & Expense Funds

90100	Tuition & Fees
90200	Other Fees
90300	Annual Fund
90400	Indirect Cost Recovery
90500	Endowment Income Sweep
90600	FHBO Income Sweep
90700	Miscellaneous Income
90800	Endowment Invasions
95000	Unrestricted Projects-Vision
95500	Cost/Service Center-Unrest
95600	CASE
96010	Research - Federal
96015	Research - Other Government
96020	Research - Private
96110	Training - Federal
96115	Training - Other Government
96120	Training - Private
96210	Special Projects - Federal
96215	Special Projects - Other Gover
96220	Special Projects - Private
96310	Misc. Projects - Federal
96315	Misc. Projects - Other Governm
96320	Misc. Projects - Private
96600	Cost Sharing
97000	Academic Administrative & Oper
97100	Student Services
97200	Student Aid
97300	Auxiliary Services
97400	Library
97500	Plant
97600	General Administration
97700	General Institutional
98000	Instructional
99xxx	Error Funds