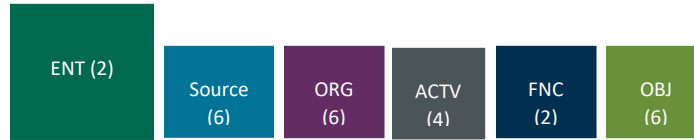




Entity Segment

The **ENTITY** segment is a two-digit value identifies how the transaction is summarized for financial reporting. This segment represents major components of the University that require separate balance sheets and external reporting (Legal Entities, auxiliary operations, etc.) such as Ohio University or the OU Foundation.



Entity Hierarchy

Level	Code
B1	B1 OHIO UNIVERSITY
C1	C1 OHIO UNIVERSITY
D1	D1 OHIO U General
	10 General 11 WUOB 12 ENDOWMENTS 13 INTERNAL BANK 14 CENTURY BOND BANK
D2	D2 AUXILIARIES OHIO U
	20 ICA 21 CULINARY 22 HOUSING 23 PARKING & TRANSPORTATION 24 PRINTING

Level	Code
B5	B5 FOUNDATION
C5	C5 FOUNDATION GENERAL
D5	D5 FOUNDATION GENERAL
	50 OUF GENERAL 51 OUF WOUB 52 OUF ENDOWMENTS 53 OUF ICA
B8	B8 AGENCIES
C8	AGENCIES OHIO U
D8	AGENCIES OHIO U
	80 STUDENT ORGS 85 REBILL ACCOUNTS
C9	C9 AGENCIES FOUNDATION
D9	D9 AGENCIES FOUNDATION
	90 ALUMNI CHAPTERS 95 AGENCIES FOUNDATION

Entity Segment: Quick Reference Guide

ENTITY – OPERATING vs NON-OPERATING

Operating Entities

Entity Value	Entity Name
10	General
11	WUOB
20	ICA
21	Culinary
22	Housing
23	Parking & Transportation
24	Printing
50	OUF General
51	OUF WUOB
53	OUF ICA

Non-operating Entities

Entity Value	Entity Name
12	Endowments
13	Internal Bank
14	Century Bond Bank
52	OUF Endowments
60-69	OUF Subsidiary
80-89	Agencies
90-99	OUF Agencies