OBJECTIVE

• To gain a better understanding of the University’s chart of accounts and master data in relation to its structure and various components.
CONTENTS

• Chart of accounts
• Attributes
• Business area
• Fund/fund group
• Cost/funds center
• WBS element
• Internal order
• GL account/commitment item
• Budget family
• Funding category code
• Research priority area
• Discipline code
• Cancer research match
• Department number
• Standard hierarchy
• Functional area
CHART OF ACCOUNTS

- A financial organization tool that provides a complete listing of every account in an accounting system.

- An account is a unique record for each type of asset, liability, net position (fund balance), revenue, and expense.
ATTRIBUTES

• Company Code: identifies the self-contained set of accounts that can be aggregated for purpose of external reporting.
  • UK00: University of Kentucky (UK)

• Business Area: identifies the reporting entity within the University of Kentucky.
<table>
<thead>
<tr>
<th>Business Area</th>
<th>Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>0101</td>
<td>UK only - without component units</td>
</tr>
<tr>
<td>0102</td>
<td>Kentucky Tobacco Research and Development Center (KTRDC)</td>
</tr>
<tr>
<td>0103</td>
<td>UK Housing and Dining</td>
</tr>
<tr>
<td>0105</td>
<td>WUKY Radio</td>
</tr>
<tr>
<td>0111</td>
<td>University Hospital (Chandler)</td>
</tr>
<tr>
<td>0112</td>
<td>Good Samaritan Hospital</td>
</tr>
<tr>
<td>0113</td>
<td>University Health Service</td>
</tr>
<tr>
<td>0114</td>
<td>Eastern State Hospital (ESH)</td>
</tr>
<tr>
<td>0120</td>
<td>UK College of Medicine Clinical Departments</td>
</tr>
<tr>
<td>0201</td>
<td>University of Kentucky Research Foundation (UKRF)</td>
</tr>
<tr>
<td>0205</td>
<td>UKRF WUKY Radio</td>
</tr>
<tr>
<td>0301</td>
<td>UK - The Fund</td>
</tr>
<tr>
<td>0400</td>
<td>Gluck Equine Research Foundation, Inc.</td>
</tr>
<tr>
<td>0500</td>
<td>UK Department of Intercollegiate Athletics</td>
</tr>
<tr>
<td>0600</td>
<td>Humanities Foundation, Inc.</td>
</tr>
<tr>
<td>0700</td>
<td>Mining Engineering Foundation, Inc.</td>
</tr>
<tr>
<td>0800</td>
<td>UK Business Partnership</td>
</tr>
<tr>
<td>0900</td>
<td>Center on Aging Foundation, Inc.</td>
</tr>
<tr>
<td>1000</td>
<td>Central Kentucky Management Services, Inc.</td>
</tr>
<tr>
<td>1100</td>
<td>UK Boone Center</td>
</tr>
<tr>
<td>1200</td>
<td>UK Alumni Association</td>
</tr>
</tbody>
</table>
• Fund: A separate and distinct fiscal/accounting object containing a self-balancing set of accounts used to control costs and identify source/use of funding.

• Fund Group: specifies the major funding source for the cost object (It is generally incorporated into the first three digits of the cost centers).
FUND ATTRIBUTES

- Fund type
- Funds application (for banking purposes)
- Research priority area
- Business area
- Discipline
- Earning pool ID
- Cancer research match
- Net asset class
- Contact person
- Responsible person
- Functional area
## FUND/FUND GROUP

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Fund Group</th>
<th>Type of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>001</td>
<td>General-(001XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>002</td>
<td>Designated-(002XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>003</td>
<td>Housing and Dining-(003XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>004</td>
<td>Other Auxiliary-(004XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>005</td>
<td>Hospital-(Chandler-0051XXXXXX, ESH-0052XXXXXX, Retail Pharmacy-0053XXXXXX)</td>
</tr>
<tr>
<td></td>
<td>006</td>
<td>Samaritan Hospital-(006XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>007</td>
<td>Medical Practice-(007XXXXXXX)</td>
</tr>
<tr>
<td>Restricted</td>
<td>021</td>
<td>Clearing-(02113XXXXX)</td>
</tr>
<tr>
<td></td>
<td>022</td>
<td>Private Gifts-(021XXXXXXX, excluding 02113XXXXX)</td>
</tr>
<tr>
<td></td>
<td>025</td>
<td>Grant/Contracts (022XXXXXXX)</td>
</tr>
<tr>
<td>Plant</td>
<td>041</td>
<td>Unexpanded-(041XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>042</td>
<td>Renewal and Replacement-(042XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>043</td>
<td>Retirement of Indebtness-(043XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>044</td>
<td>Investment in Plant-(044XXXXXXX)</td>
</tr>
<tr>
<td>Loan</td>
<td>050</td>
<td>(050XXXXXXX)</td>
</tr>
<tr>
<td>Endowment</td>
<td>070</td>
<td>True-(070XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>071</td>
<td>Quasi-(071XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>072</td>
<td>Term-(072XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>073</td>
<td>External Trust-(073XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>074</td>
<td>Charitable Trust-(074XXXXXXX)</td>
</tr>
<tr>
<td></td>
<td>075</td>
<td>Gift Annuities-(075XXXXXXX)</td>
</tr>
</tbody>
</table>
COST/FUNDS CENTER

• Cost centers are used to record actual revenues, expenses, recharges, and transfers for an organizational unit or department within the University.
• Funds centers are used for budgeting revenues and expenses for an organizational unit or department within the University.

• 10-digit structure:
  • The first three numbers are the source of funds.
  • The next seven numbers are assigned by Accounting and Financial Reporting Services (AFRS) based on the type of cost/funds center.
COST/FUNDS CENTER ATTRIBUTES

**Funds Centers**
- Funding category code
- Research priority area
- Budget family
- Facilities and administrative cost category
- Functional area
- Discipline
- Cancer research match
- Discretionary status

**Cost Centers**
- Responsible person
- Contact person
- Department number
- Company code
- Business area
- Hierarchy
COST/FUNDS CENTER

- Revenue cost/funds centers (1011XXXXXX)-Posts revenue using 4XXXXX G/L accounts and transfers using 74XXXX G/L accounts.
- Expense cost/funds centers (1012XXXXXX)-Posts only expenses using 5XXXXX G/L accounts, recharges using 6XXXXX G/L accounts, and transfers using 7XXXXX G/L accounts.
- Self-supporting cost/funds centers (1013XXXXXX)-Posts revenue using 4XXXXX G/L accounts, expenses using 5XXXXX G/L accounts, recharges using 6XXXXX G/L accounts, and transfers using 7XXXXX G/L accounts.
- Restricted gift cost/funds centers (121XXXXXXX)-Posts revenue using 4XXXXX G/L accounts, expenses using 5XXXXX G/L accounts, recharges using 6XXXXX G/L accounts, and transfers using 7XXXXX G/L accounts.
# COST/FUNDS CENTERS

<table>
<thead>
<tr>
<th>Cost/Funds Center</th>
<th>Source of Funds</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>100XXXXXXX</td>
<td>Unrestricted-General</td>
<td>Default (used primarily for loan and endowment funds)</td>
</tr>
<tr>
<td>1011XXXXXX</td>
<td>Unrestricted-General</td>
<td>Income Only</td>
</tr>
<tr>
<td>1012XXXXXX</td>
<td>Unrestricted-General</td>
<td>Expense Only</td>
</tr>
<tr>
<td>1013XXXXXX</td>
<td>Unrestricted-General</td>
<td>Self-Supporting</td>
</tr>
<tr>
<td>1023XXXXXX</td>
<td>Unrestricted-Designated</td>
<td>Board designated (including Fixed Price Residual)</td>
</tr>
<tr>
<td>103XXXXXXX</td>
<td>Unrestricted-Housing &amp; Dining</td>
<td>Auxiliary Services</td>
</tr>
<tr>
<td>104314XXXX</td>
<td>Unrestricted-Other Auxiliary</td>
<td>Recharge Operations and Other Auxiliary Enterprises</td>
</tr>
<tr>
<td>10438XXXXXX</td>
<td>Unrestricted-Other Auxiliary</td>
<td>Service Centers</td>
</tr>
<tr>
<td>1048XXXXXX</td>
<td>Unrestricted-Other Auxiliary</td>
<td>University Health Service</td>
</tr>
<tr>
<td>1052XXXXXX</td>
<td>Unrestricted-Hospital</td>
<td>Eastern State Hospital</td>
</tr>
<tr>
<td>1053XXXXXX</td>
<td>Unrestricted-Hospital</td>
<td>Retail Pharmacy</td>
</tr>
<tr>
<td>1054XXXXXX</td>
<td>Unrestricted-Hospital</td>
<td>Hospital-Corporate</td>
</tr>
<tr>
<td>1058XXXXXX</td>
<td>Unrestricted-Hospital</td>
<td>Chandler Hospital</td>
</tr>
<tr>
<td>106XXXXXXX</td>
<td>Unrestricted-Good Samaritan Hospital</td>
<td>Samaritan Hospital</td>
</tr>
<tr>
<td>107XXXXXXX</td>
<td>Unrestricted Hospital</td>
<td>Medical Practice</td>
</tr>
<tr>
<td>1129XXXXXX</td>
<td>Unrestricted-Agency</td>
<td>Student/Professional Organizations</td>
</tr>
<tr>
<td>1139XXXXXX</td>
<td>Unrestricted-Agency</td>
<td>KMSF Agency Accounts</td>
</tr>
</tbody>
</table>
## COST/FUNDS CENTERS

<table>
<thead>
<tr>
<th>Cost/Funds Center</th>
<th>Source of Funds</th>
<th>Type of Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>1215XXXXXX</td>
<td>Restricted-Private Gift</td>
<td>Gifts Endowment distribution cost/funds centers</td>
</tr>
<tr>
<td>1221XXXXXX - 1222XXXXXX</td>
<td>Restricted-Grants and Contracts</td>
<td>Sponsored Projects (Default funds center only)</td>
</tr>
<tr>
<td>1223XXXXXX</td>
<td>Restricted-Student Financial Aid</td>
<td>Student Financial Aid</td>
</tr>
<tr>
<td>1235XXXXXX</td>
<td>Restricted-Tobacco Research</td>
<td>Kentucky Tobacco Research and Development Center (KTRDC)</td>
</tr>
<tr>
<td>125XXXXXXX</td>
<td>Restricted-Ag Land Grants</td>
<td>Agriculture Land Grants (Default funds center only)</td>
</tr>
<tr>
<td>141XXXXXX</td>
<td>Plant-Unexpended</td>
<td>Unexpended Default</td>
</tr>
<tr>
<td>142XXXXXXX</td>
<td>Plant-Renewal and Replacement</td>
<td>Renewal and Replacement</td>
</tr>
<tr>
<td>143XXXXXXX</td>
<td>Plant-Retirement of Indebtedness</td>
<td>Retirement of Indebtedness</td>
</tr>
</tbody>
</table>
DISCRETIONARY COST/FUNDS CENTERS

• Used for discretionary expenses.

• The source of funds to support discretionary expenses is generally private donations (1215XXXXXX).
  • donors must clearly state their donation can be used for discretionary purposes.

• Board designated cost/funds centers, including Fixed Price Residuals that begin with 102XXXXXXX, are discretionary.

• There are certain self-supporting activities within the University that charge registration or other fees that specifically require discretionary type expenses.

DISCRETIONARY COST/FUNDS CENTERS

• All 102XXXXXXX, certain 121XXXXXXX, and 101329XXXX cost/funds centers are discretionary.

• To determine if a cost/funds center is discretionary in SAP using transaction code FMSC.

• Click on additional UK Funds Center Attributes icon and look for the check mark in the discretionary box.
• Service center cost/funds centers begin with: 10438XXXXX.
• Operating units that provide goods or services, primarily to University departments, for a fee based upon actual incurred costs and have total annual direct costs exceeding $50,000. Two categories of service centers are recognized at the University of Kentucky:
  • Minor Service Centers have total annual direct costs exceeding $50,000 but not greater than $500,000. Cost components that may be included in the billing rate are the total direct cost of operations plus indirect costs for equipment depreciation.
  • Major Service Centers have total annual direct costs exceeding $500,000. Cost components that may be included in the billing rate for a major service center are the total direct cost of operations plus indirect costs for building depreciation, equipment depreciation, and maintenance and operations.
Recharge operations are departmental units, that provide goods and/or services, primarily to University departments, for a fee and have total annual direct cost of providing those goods and/or services of less than $50,000. Billing rates may include direct costs only.

Recharge operations cost/funds centers have a budget family of 23.
• Renewal/replacement cost/funds centers begin with 142XXXXXXX.

• Renewal and replacement cost/funds centers are used to accumulate credits for equipment depreciation and other transfers from operating funds, primarily for auxiliary units to be used to fund maintenance, repairs and replacement of equipment, etc.
AGENCY COST/FUNDS CENTERS

• Registered student organizations or other professional organizations where the University serves as the fiscal agent.

• Must be renewed or closed each fiscal year.
AGENCY COST/FUNDS CENTER CRITERIA

- The purpose of the activity must not contradict the mission of the University.
- The activity must not be carried out as part of a faculty or staff position’s functions as a University employee.
- Checks deposited to the credit of an agency cost/funds center must be made payable to the organization, not the University of Kentucky.
  - Banking information cannot be affiliated with the University.
- Funds deposited to agency cost/funds centers do not belong to and are not controlled by the University, nor are they considered to be charitable contributions to the University.
- Funds deposited into an agency cost center are inherently discretionary in nature.
AGENCY COST/FUNDS CENTER:
STUDENT ORGANIZATIONS

- Must be registered with the Office of Student Involvement.
- Registered organization must be directly affiliated with a University department and that department’s business officer must agree to act as a liaison between AFRS and the student organization. Students seeking application for an agency cost/funds center must do so through their affiliated University department.
- The responsible person must be a University student (preferably an officer of the organization).
- Surplus funds are allowed to be deposited in a University gift cost center or forwarded to outside entity upon closing.
AGENCY COST/FUNDS CENTERS: PROFESSIONAL ORGANIZATIONS

- Responsible person must be a faculty or staff person who is a member of that organization.

- All surplus funds must be forwarded to an outside entity.
WBS ELEMENT

• A cost object used to represent grants, land grants, and capital projects.
  
  • Land Grants: 2XXXXXXXX
  
  • Grants: 3XXXXXXXX
  
  • Capital Projects: 4XXXXXXXX
LAND GRANTS

• Agricultural Research and Cooperative Extension programs in which funds are distributed by the U.S. Department of Agriculture on an annual basis according to a statutory administrative formula.

• Eligibility is limited to cooperating land grant institutions.
GRANTS

- Grants are awards from federal, state, or non-governmental sponsors.

- Can cover partial or total costs.

- Have a limited life cycle.
CAPITAL PROJECTS

• Used to track activity related to construction, renovation, repair, replacement, major equipment purchases, or fabricated equipment.

• All project revenues and expenses are recorded and tracked for the life of the project.

• Thresholds:
  • Fabricated equipment: $5,000 or more
  • Construction, renovation, repair, replacement: $100,000 or more (requires Legislative Authority at $1,000,000)
  • Major equipment purchase: $200,000 or more (requires Legislative Authority)
INTERNAL ORDER (JOB ORDER)

- 12-digit structure: 8XXXXXXXXXXX, excluding 809XXXXXXXXXX

- Internal work orders billed throughout campus for services provided.
STATISTICAL INTERNAL ORDER

• 12-digit structure: 809XXXXXXXXX
• Internal Order that can be created and used by a department to track costs and revenues for internal reporting purposes.
• Associated with a cost object for departmental reporting needs.
• Created using transaction code KO01
  • Type of Internal Order:
    • UK20: Statistical Internal Orders
GENERAL LEDGER (GL) ACCOUNTS/COMMITMENT ITEMS

• Six digit numbers that represent assets, liabilities, net position, revenues, expenses, recharges, and transfers.
  
  • 1XXXXX: Assets
  • 2XXXXX: Liabilities
  • 310000: Net Position (fund balance)
  • 4XXXXX: Revenues
  • 5XXXXX: Expenses
  • 6XXXXX: Recharges
  • 7XXXXX: Transfers

For a complete listing of the most current GL accounts, please visit the AFRS website-
www.uky.edu/ufs/accounting-and-financial-reporting-services-0.
BUDGET FAMILY

- Attribute on the funds center
- Identifies and classifies an account type
- Used for administrative reporting
<table>
<thead>
<tr>
<th>Budget Family</th>
<th>Structure</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>General Fund-State Appropriation Supported</td>
</tr>
<tr>
<td>02</td>
<td>Auxiliary Funds</td>
</tr>
<tr>
<td>03</td>
<td>Gifts</td>
</tr>
<tr>
<td>04</td>
<td>Sponsored Projects</td>
</tr>
<tr>
<td>05</td>
<td>Mandated Programs</td>
</tr>
<tr>
<td>06</td>
<td>Affiliated Corporations</td>
</tr>
<tr>
<td>07</td>
<td>Income Supported</td>
</tr>
<tr>
<td>08</td>
<td>Pass thru / recharge supported</td>
</tr>
<tr>
<td>09</td>
<td>Federal Unrestricted</td>
</tr>
<tr>
<td>10</td>
<td>Endowment Supported</td>
</tr>
<tr>
<td>11</td>
<td>Hospital</td>
</tr>
<tr>
<td>12</td>
<td>Internally Designated</td>
</tr>
<tr>
<td>13</td>
<td>Faculty Grant Program</td>
</tr>
<tr>
<td>14</td>
<td>KMSF Support</td>
</tr>
</tbody>
</table>
| 15            | Grant (1223XXXXXX Cost/Funds Centers)  
|               | Contract (10128XXXXX Cost/Funds Centers) |
| 16            | Mandatory Cost Sharing |
| 17            | Good Samaritan Hospital |
| 20            | Major Specialized Service Center |
| 21            | Major Service Center |
| 22            | Minor Service Center |
| 23            | Recharge Operation |
| 24            | Enterprise Transfers |
| 25            | Dean’s Academic Enrichment Support (DAE) |
| 26            | UK HealthCare Support |
| 98            | Faculty Effort System (FES) Default |
| 99            | Not Applicable |
FUNDING CATEGORY CODE (FCC)

- Attribute on the funds center.

- Identifies the funding source of a funds center.

- Designates how accounts are treated in the budget process with regard to how salaries are funded.

- Used for management of funds and managerial reporting.
<table>
<thead>
<tr>
<th>Code</th>
<th>Funding Category</th>
<th>Description</th>
</tr>
</thead>
</table>
| A    | Auxiliary Fund   | Use only with:  
• Housing/Dining auxiliary funds centers (103XXXXXXX, business area 0103)  
• Other auxiliary funds centers (104XXXXXXX, business area 0101)  
• Athletics funds centers (business area 0500)  
• University Health Service funds centers (business area 0113) |
| C    | Clinics          | Use only with funds centers associated with patient clinical activities in Colleges of Medicine and Public Health. These should be isolated to Budget Family 14. |
| E    | Endowment Supported | Use for funds centers that receive endowment spending distribution and are associated with an endowment (07XXXXXXX). |
| F    | Federal Appropriations | Use only with Land Grants (235XXXXXXX) - The FCC code field is on the Grant master record in Grants Management. |
| G    | Grant/Contracts  | Use with funds centers associated with grants/contracts - These funds centers are 10128XXXXX (Clearing Accounts for grants). Also use with sponsored grants (304XXXXXXX) in Grants Management. |
| H    | Hospital         | Use only with funds centers associated with the Hospital system. These funds centers are in the 105XXXXXXX, 106XXXXXXX, and 107XXXXXXX series. They are in business area 0111, 0112 and 0114. |
| I    | Income Supported | Use with funds centers associated with income generated from external sources excluding auxiliary funds as listed above. These funds centers are generally 1013XXXXX, 1215XXXXX, and those not included in other categories. |
# FUNDING CATEGORY CODE

<table>
<thead>
<tr>
<th>Code</th>
<th>Funding Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>K</td>
<td>KMSF</td>
<td>Use only with KMSF related funds centers - 101310XXXX and 101319XXXX. These funds centers support the academic, research, or administrative mission of the College of Medicine supported by KMSF revenue. Funds centers supporting clinical activity should be coded “C”.</td>
</tr>
<tr>
<td>M</td>
<td>Mandated</td>
<td>Use only with funds centers associated with programs that are mandated by the State and are not included in other categories. Notify University Budget Office (UBO) for verification before assigning this FCC code to new funds centers.</td>
</tr>
<tr>
<td>N</td>
<td>Income SPT-Funded</td>
<td>Accounts whose initial funding is income support but increases comes from central sources. These are special agreements between the unit and the UBO. UBO must approve.</td>
</tr>
<tr>
<td></td>
<td>Centrally</td>
<td></td>
</tr>
<tr>
<td>P</td>
<td>Pass-thru</td>
<td>Use with funds centers associated with pass-thru supported activities. Notify UBO for verification.</td>
</tr>
<tr>
<td>R</td>
<td>Recharges</td>
<td>Use with service centers (10438XXXXXX) or recharge operations (budget family = 20, 21, 22, 23).</td>
</tr>
<tr>
<td>S</td>
<td>General Fund</td>
<td>Use with funds centers supported by state and tuition. Usually will be funds centers beginning with 1012XXXXXX (not including 10128XXXXXX) and in business areas 0101, 0105, and 0120 and not included in other categories.</td>
</tr>
<tr>
<td>X</td>
<td>Excluded</td>
<td>Used by the College of Medicine only for funds centers holding clinical faculty lines that do not participate in the salary proposal process. Contact the Provost Budget Office for verification.</td>
</tr>
<tr>
<td>Z</td>
<td>Not Relevant</td>
<td>Use only for particular funds centers with no positions (current or future) associated with them e.g. default funds centers (1001XXXXXX; 1003XXXXXX) etc. Notify UBO for verification.</td>
</tr>
</tbody>
</table>
Research Priority Area (RPA): RPA codes are used to track research related expenses by category.

<table>
<thead>
<tr>
<th>Code</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Biosciences Research</td>
</tr>
<tr>
<td>E</td>
<td>Environmental and Energy Technologies Research</td>
</tr>
<tr>
<td>F</td>
<td>Flow Through</td>
</tr>
<tr>
<td>H</td>
<td>Human Health and Development Research</td>
</tr>
<tr>
<td>I</td>
<td>Information Technology and Communications Research</td>
</tr>
<tr>
<td>L</td>
<td>Library</td>
</tr>
<tr>
<td>M</td>
<td>Materials Science and Advance Manufacturing Research</td>
</tr>
<tr>
<td>N</td>
<td>Non-Research</td>
</tr>
<tr>
<td>R</td>
<td>Other Research</td>
</tr>
</tbody>
</table>
DISCIPLINE CODE

• Discipline Classification of Instructional Programs (CIP) Code: is used to identify the class of instruction associated with the activity.

• Used by the Office of Planning and Institutional Effectiveness to report annually to the US Department of Education.

• For a complete CIP code listing, please follow this link: nces.ed.gov/ipeds/cipcode/browse.aspx?y=55.
CANCER RESEARCH MATCH

- Used to track gift cost centers that are eligible for the cancer research matching funds from the Commonwealth of Kentucky Tobacco Excise Tax.

- B - Both revenue match and expense reportable

- E - Expenses reportable

- N - Not eligible

- R - Revenue match eligible
DEPARTMENT NUMBER

• Department numbers are selected based on the organizational unit reporting structure and consist of 5 digits:
  
  • 1XXXX-President
  • 3XXXX-Administration
  • 4XXXX-Research
  • 7XXXX/8XXXX-Provost
  • 9XXXX-University Wide
  • HXXXX/MXXXX-Hospital System
STANDARD HIERARCHY

• Reporting system for department numbers.

• Ties to organizational unit:
  • A: Administration
  • H: Hospital
  • B: President
  • P: Provost
  • R: Research
  • U: University
Below is an example of a standard hierarchy:

<table>
<thead>
<tr>
<th>Hierarchy</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>UKSTANDARD</td>
<td>Standard Hierarchy For UK00 ...</td>
</tr>
<tr>
<td>UK</td>
<td>University of Kentucky</td>
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The functional area is a critical component of the chart of accounts used to:

- Categorize expenses in the annual audited financial statements.
- Categorize restricted net position (fund balances) in the annual audited financial statements.
- Prepare the University’s budget and interim financial statements.
- Control the treatment of operating expenses and costs associated with space when calculating the Facilities and Administrative (F&A) rate used to charge grants for indirect costs.
- Report expenses to federal and state agencies such as the US Department of Education and the Council on Postsecondary Education.
FUNCTIONAL AREA

- Functional Area Categories:
  - 01: Instruction
  - 02: Research
  - 03: Public Service
  - 04: Academic Support
  - 05: Student Services
  - 06: Institutional Support
  - 08: Student Financial Aid
  - 10: Operations and Maintenance (O&M) of Plant
  - 11: Athletics
  - 12: Other Auxiliary
  - 13: Housing & Dining
  - 14: Hospitals & Clinics
  - 99: Space Only

Definitions for functional areas can be found in the Business Procedures Manual -
FUNCTIONAL AREAS
INSTRUCTION/RESEARCH

• Instruction:
  • 0110-General Academic Instruction
  • 0120-Vocational/Technical
  • 0130-Community Education
  • 0140-Preparatory/Remedial Instruction
  • 0150-Summer and Special Session

• Research:
  • 0210-Institutes and Research Centers
  • 0220-Individual and Project Research
  • 0230-Departmental Research
FUNCTIONAL AREAS
PUBLIC SERVICE/ACADEMIC SUPPORT

• **Public Service:**
  • 0310-Patient Services
  • 0320-Community Services
  • 0330-Cooperative Extension Services
  • 0340-KMSF Patient Care (This is used only for certain 101310XXXX, 101319XXXX, and 1013991XXXX)

• **Academic Support:**
  • 0410-Libraries
  • 0420-Museums and Galleries
  • 0430-Educational Media Services
  • 0440-Academic Support Information Technology
  • 0450-Ancillary Support
  • 0460-Academic Administration, Personnel Development, and Course and Curriculum Development
FUNCTIONAL AREAS
STUDENT SERVICES /
INSTITUTIONAL SUPPORT

• **Student Services:**
  - 0510-Student Service Administration
  - 0520-Social and Cultural Development
  - 0530-Counseling and Career Guidance
  - 0540-Student Admissions and Records
  - 0550-Financial Aid Administration
  - 0560-Student Health Services

• **Institutional Support:**
  - 0610-Executive Management
  - 0620-Fiscal Operations
  - 0630-General Administration
  - 0670-Public Relations and Development
  - 0690-Staff Benefits
FUNCTIONAL AREAS
STUDENT FINANCIAL AID/OPERATIONS AND MAINTENANCE (O&M) OF PLANT

• **Student Financial Aid:**
  • 0810-General Student Scholarships
  • 0811-Graduate Student Scholarships
  • 0812-Undergraduate Student Scholarships
  • 0820-Fellowships

• **Operations and Maintenance (O&M) of Plant:**
  • 1010-Physical Plant Administration
  • 1020-Custodial Services
  • 1030-Utilities
  • 1040-Bldg Repairs & Maintenance, Care and Repair of Grounds, and Utility Lines Maintenance and Repair
  • 1050-Debt Service-Educational and General
  • 1060-Other Maintenance and Operation Expense
FUNCTIONAL AREA
AUXILIARY ENTERPRISES

• Auxiliary Enterprises:
  • Athletics:
    • 1100-Athletics Admin & General
    • 1110-Athletics Facilities & Operations
    • 1120-Athletics Auxiliaries
    • 1130-Athletics Football
    • 1140-Athletics Basketball
    • 1150-Athletics Other Men’s Sports
    • 1160-Athletics Women’s Basketball
    • 1170-Athletics Other Women’s Sports

• Other Auxiliary:
  • 1240-Faculty & Staff Auxiliary Services
  • 1250-Other Auxiliary Services
FUNCTIONAL AREA
AUXILIARY ENTERPRISES

• Housing and Dining:
  • 1310-Student Auxiliary Services-Housing
  • 1330-Student Auxiliary Services-Dining

• Hospitals and Clinics:
  • 1400-Hospital and Clinics: Ambulatory Services, Dietary & Housekeeping, Equipment, General Administration Services, Nursing Services, Other Hospital Services, Other Professional Services, Pharmacy Central Supply, University Supporting Services
FUNCTIONAL AREA
SPACE INVENTORY

- **Space:**
  - 9910 Not Specified
  - 9920 Non-UK personnel
  - 9990 Unassignable
  - VVV Toilets
  - WWW Circulation Area
  - XXX Building Service Area
  - YYY Mechanical Area
  - ZZZ Structural Area
## USEFUL SAP TRANSACTION CODES

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Functional Area
Based on the Major use of Funds

Instruction
Academic Support
Student Financial Aid
Research
Student Services
Operations and Maintenance of Plant
Public Service
Institutional Support
Auxiliary Enterprises
Activities associated with a research center or Institute?

Yes → 0210

No →

Activities associated outside a research center or Institute?

Yes → 0220

No →

Departmental research that may become more formal research projects at a later time that do not meet the qualifications of a sponsored grant or contract.

Yes → 0230

No →
Public Service

0310

Services benefit patients directly

KMSF patient services

Yes

No

Activities beneficial to the general public excluding instructional services

0320

Yes

No

0340

Activities for non-instructional cooperative extension services

0330

Yes

No
Student Services

0530

Career guidance and personal counseling services

Yes

Only Administrative activities that support student services

Yes

0510

Social and cultural development outside the formal academic program

No

0520

Activities related to the identification of prospective students, process of applications and maintain student records

No

Providing financial aid services and assistance

No

0540

Providing student health services (excluding self-supporting)

Yes

0550

Yes

0560
Institutional Support

Central, executive-level activities concerned with management and long-range planning

Activities related to fiscal control and investments

Yes

0620

No

Activities related to general administrative operations and services

Yes

0630

No

Alumni activities, public relations and college level development/philanthropy

Yes

0670

No

Miscellaneous fringe benefits

Yes

0690
Student Financial Aid

Funds for graduate students as outright grants-in-aid and trainee stipends. Fellowships exclude teaching assistants or research assistants.

0820 Yes

Scholarships for only Graduate Students

Yes 0811
No Scholarships for both Undergraduate and Graduate Students

Yes 0810
No Scholarships for only Undergraduate Students

Yes 0812
Operations and Maintenance of Plant

Expenses directly related to building repairs and maintenance and/or debt service

Yes

Expenses related to the repair of educational and general buildings

Yes

1040

No

Expenses for administrative activities that directly support physical plant operations

No

1010

Yes

1050

No

Expenses for janitorial and/or custodial operations

No

1020

Yes

1050

No

Expenses for any utilities necessary for operation of physical plant

No

1030

Yes

1060

Yes

Debt Service

Other expenses incurred in O&M not classified above. Includes safety and security activities
QUESTIONS?

- All Chart of Account information can be found in Section E-17.

- Contact in AFRS:
  - Amy Quire - Master Data Coordinator
  - Email: amquir2@uky.edu
  - Phone: 859-257-2949