



# CHART OF ACCOUNTS

# 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.

# BUSINESS AREAS

Business Area	Entity
0101	UK only - without component units
0102	Kentucky Tobacco Research and Development Center (KTRDC)
0103	UK Housing and Dining
0105	WUKY Radio
0111	University Hospital (Chandler)
0112	Good Samaritan Hospital
0113	University Health Service
0114	Eastern State Hospital (ESH)
0120	UK College of Medicine Clinical Departments
0201	University of Kentucky Research Foundation (UKRF)
0205	UKRF WUKY Radio
0301	UK - The Fund
0400	Gluck Equine Research Foundation, Inc.
0500	UK Department of Intercollegiate Athletics
0600	Humanities Foundation, Inc.
0700	Mining Engineering Foundation, Inc.
0800	UK Business Partnership
0900	Center on Aging Foundation, Inc.
1000	Central Kentucky Management Services, Inc.
1100	UK Boone Center
1200	UK Alumni Association

# FUND/FUND GROUP

- 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



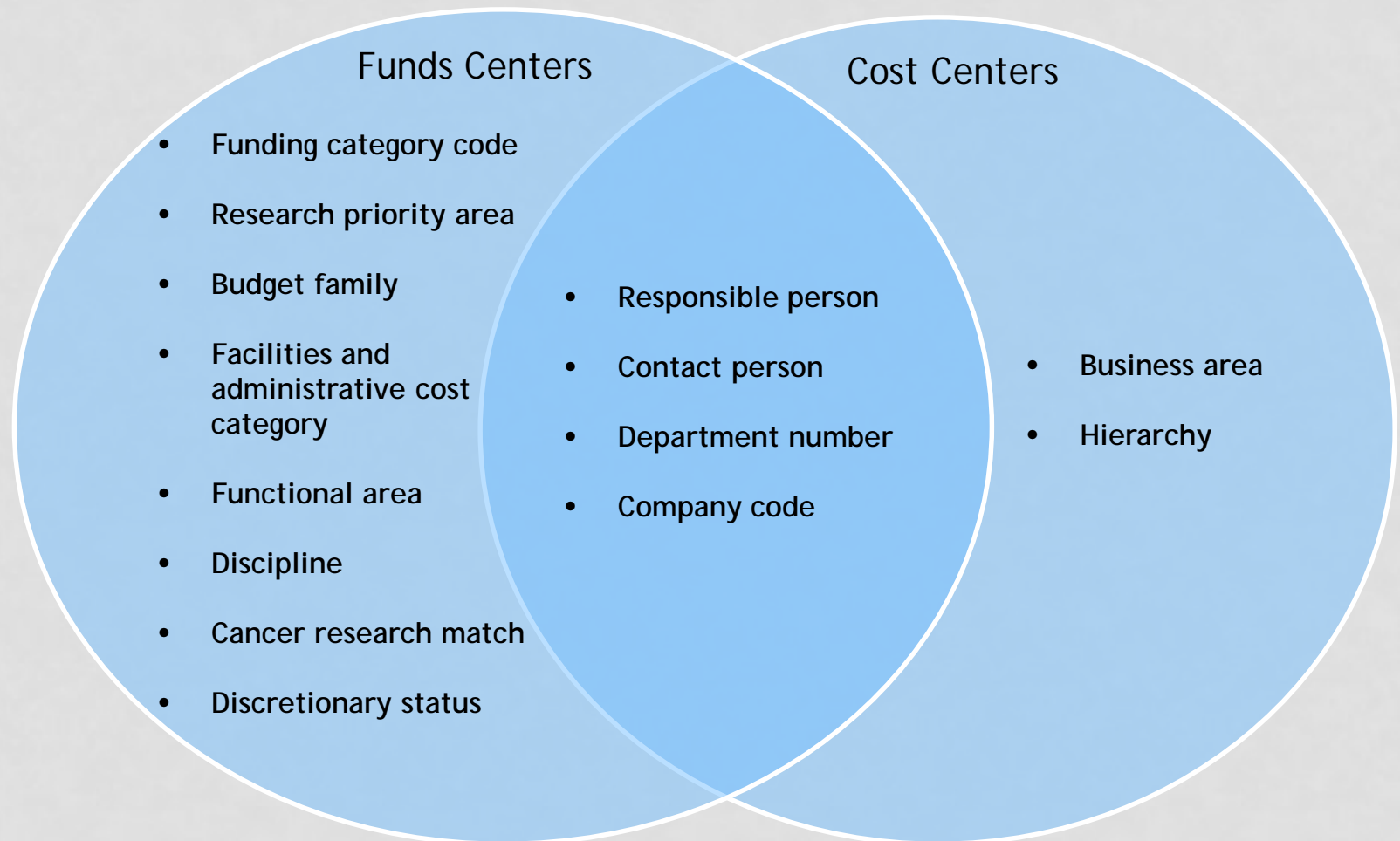
# FUND/FUND GROUP

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

# 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



# 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

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

# COST/FUNDS CENTERS

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

# 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 policy and procedures can be found in the Business Procedures Manual -  
[www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-7-10.pdf](http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-7-10.pdf).

# 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.

UK Attributes	
Funding Category Code	<input checked="" type="checkbox"/>
Research Priority Area	<input type="checkbox"/>
Budget Family	<input checked="" type="checkbox"/>
F & A Cost Category	<input type="checkbox"/>
Department	<input checked="" type="checkbox"/>
Functional Area	<input checked="" type="checkbox"/>
Class. of Instr. Pro	<input type="checkbox"/>
Cancer Research Match	<input type="checkbox"/>
Sponsored Flag	<input type="checkbox"/>
NSF Category	<input type="checkbox"/>
A-133 Cluster	<input type="checkbox"/>
Academic Session	<input type="checkbox"/>
<input type="checkbox"/> UBIT	Revenue line <input type="text"/>
<input checked="" type="checkbox"/> Discretionary	Expense line <input type="text"/>
<input type="checkbox"/> Valid for Payroll	
<input type="checkbox"/> Capital Account Asset Flag	
<input type="checkbox"/> On/Off Campus	



# SERVICE CENTER COST/FUNDS CENTERS

- 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 COST/FUNDS CENTERS

- 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

- 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: 2XXXXXXXXXX
  - Grants: 3XXXXXXXXXX
  - Capital Projects: 4XXXXXXXXXX



# 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: 8XXXXXXXXXX, excluding 809XXXXXXXXX
- Internal work orders billed throughout campus for services provided.

# STATISTICAL INTERNAL ORDER

- 12-digit structure: 809XXXXXXXXXX
- 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 K001
  - 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](http://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

# BUDGET FAMILY

Budget Family	Structure
01	General Fund-State Appropriation Supported
02	Auxiliary Funds
03	Gifts
04	Sponsored Projects
05	Mandated Programs
06	Affiliated Corporations
07	Income Supported
08	Pass thru / recharge supported
09	Federal Unrestricted
10	Endowment Supported
11	Hospital
12	Internally Designated
13	Faculty Grant Program
14	KMSF Support
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.

# FUNDING CATEGORY CODE

Code	Funding Category	Description
A	Auxiliary Fund	Use only with: <ul style="list-style-type: none"> <li>Housing/Dining auxiliary funds centers (103XXXXXXX, business area 0103)</li> <li>Other auxiliary funds centers (104XXXXXXX, business area 0101)</li> <li>Athletics funds centers (business area 0500)</li> <li>University Health Service funds centers (business area 0113)</li> </ul>
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 1013XXXXXX, 1215XXXXXX, and those not included in other categories.

# FUNDING CATEGORY CODE

Code	Funding Category	Description
K	KMSF	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".
M	Mandated	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.
N	Income SPT-Funded Centrally	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.
P	Pass-thru	Use with funds centers associated with pass-thru supported activities. Notify UBO for verification.
R	Recharges	Use with service centers (10438XXXXX) or recharge operations (budget family = 20, 21, 22, 23).
S	General Fund	Use with funds centers supported by state and tuition. Usually will be funds centers beginning with 1012XXXXXX (not including 10128XXXXX) and in business areas 0101, 0105, and 0120 and not included in other categories.
X	Excluded	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.
Z	Not Relevant	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.

# RESEARCH PRIORITY AREA

- Research Priority Area (RPA): RPA codes are used to track research related expenses by category.

Code	Area
B	Biosciences Research
E	Environmental and Energy Technologies Research
F	Flow Through
H	Human Health and Development Research
I	Information Technology and Communications Research
L	Library
M	Materials Science and Advance Manufacturing Research
N	Non-Research
R	Other Research

# 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](https://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



# STANDARD HIERARCHY

- Below is an example of a standard hierarchy

Hierarchy  
Organizational unit

Department #

Standard Hierarchy	Name	Acti
▼  UKSTANDARD	Standard Hierachy For UK00 ...	
▼  UK	University of Kentucky	
▶  B	President	
▶  A	EVPFA	
▶  H	EVPHA	
▼  P	Provost	
▼  P7A	College of Dentistry	
▼  P7A1	Administration and Finance	
▶  P7A050	Dentistry - Business & Suppo...	
▶  P7A000	Dentistry Administration	
•  P7A001	Dental Supply	
•  P7A002	Prepared Tray Systems	
•  P7A008	Facility Maintenance	
▶  P7A2	Academic Affairs Group	
▶  P7A3	Research	
▶  P7A4	Professional Relations	
▶  P7A5	Clinical Affairs	
▶  P7A6	Oral Health Science	
▶  P7A7	Oral Health Practice	
▶  P7C	Clinical Translational Sciences	
▶  P7E	College of Nursing	
▶  P7H	College of Medicine	
▶  P7K	College of Pharmacy	
▶  P7N	College of Health Sciences	
▶  P7D	Public Health	

# FUNCTIONAL AREA

- 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 -

[www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-17-16.pdf](http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-17-16.pdf).

# 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

Transaction Code	Purpose
KS03	Display Cost Center
FMSC	Display Funds Center
FM5S	Display Fund
FS00	Display General Ledger (G/L)
FMCIA	Display Commitment Item
OKENN	Display Standard Hierarchy
CJ03	Display WBS Element
GMGRANTD	Display Grant
KO03	Display Internal Order
ZFI_COBJ	Display Cost Object Details (This can be used to display: Cost Center, WBS Element, Internal Order, Fund, and/or Department)

# **Functional Area**

Based on the Major use of Funds

**Instruction**

**Research**

**Public Service**

**Academic  
Support**

**Student  
Services**

**Institutional  
Support**

**Student  
Financial Aid**

**Operations and  
Maintenance of  
Plant**

**Auxiliary  
Enterprises**

# Instruction

Expenses for formally organized and separately budgeted instructional activities associated with academic offerings

Yes

0110

No

Formal postsecondary education degree or certificate program in an occupational or technical program

Yes

0120

No

Activities that provide basic knowledge and skills

Yes

0140

Noncredit offerings or Continuing Education (CE) Credit

Yes

0130

# Research

Activities associated  
with a research center  
or Institute?

Yes

0210

N  
o

Activities associated  
outside a research  
center or Institute?

Yes

0220

N  
o

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

# Public Service

0310

No

KMSF  
patient  
services

Yes

0340

Yes

Services benefit  
patients directly

No

Activities beneficial to the  
general public excluding  
instructional services

Yes

0320

No

Activities for non-  
instructional cooperative  
extension services

Yes

0330

# Academic Support

Activities that directly support Libraries, Museums or Media Services

Yes

No

Libraries & catalogued collections

Information Technology

Yes

0410

Yes

No

No

0440

Museums, galleries & arboretum

Activities that provide students practical experience

Yes

0420

Yes

No

No

0450

Audiovisual services

Dean's level activities that support administration, management and academic programs

Yes

0430

Yes

0460



# Student Services

0530

Y  
e  
s

Career guidance and  
personal counseling services

N  
o

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

Y  
e  
s

0540

Only Administrative activities  
that support student services

Yes

0510

N  
o

Social and cultural  
development outside  
the formal academic  
program

Yes

0520

No

Providing financial aid  
services and assistance

No

Providing student health  
services (excluding self-  
supporting)

Y  
e  
s

0550

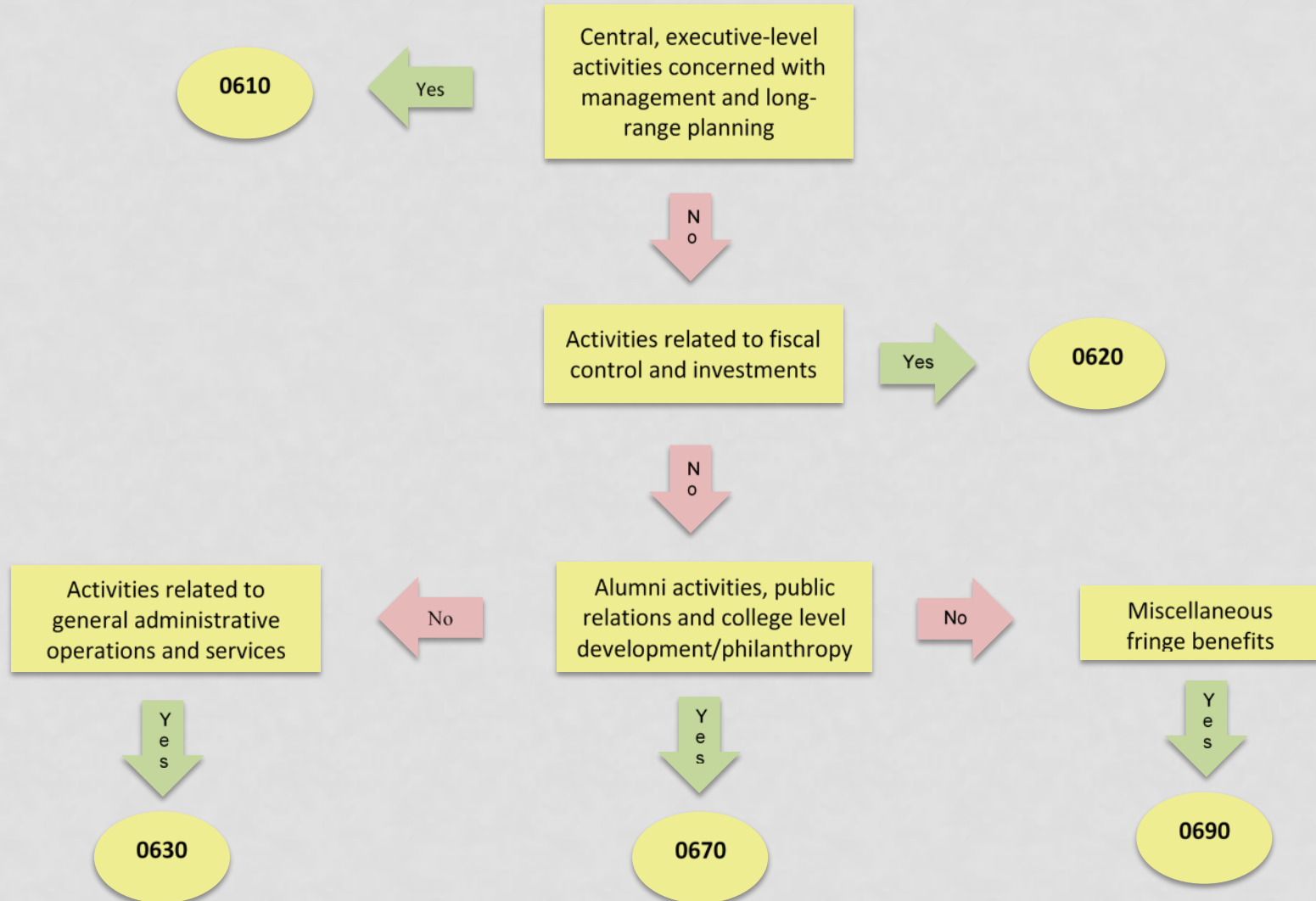
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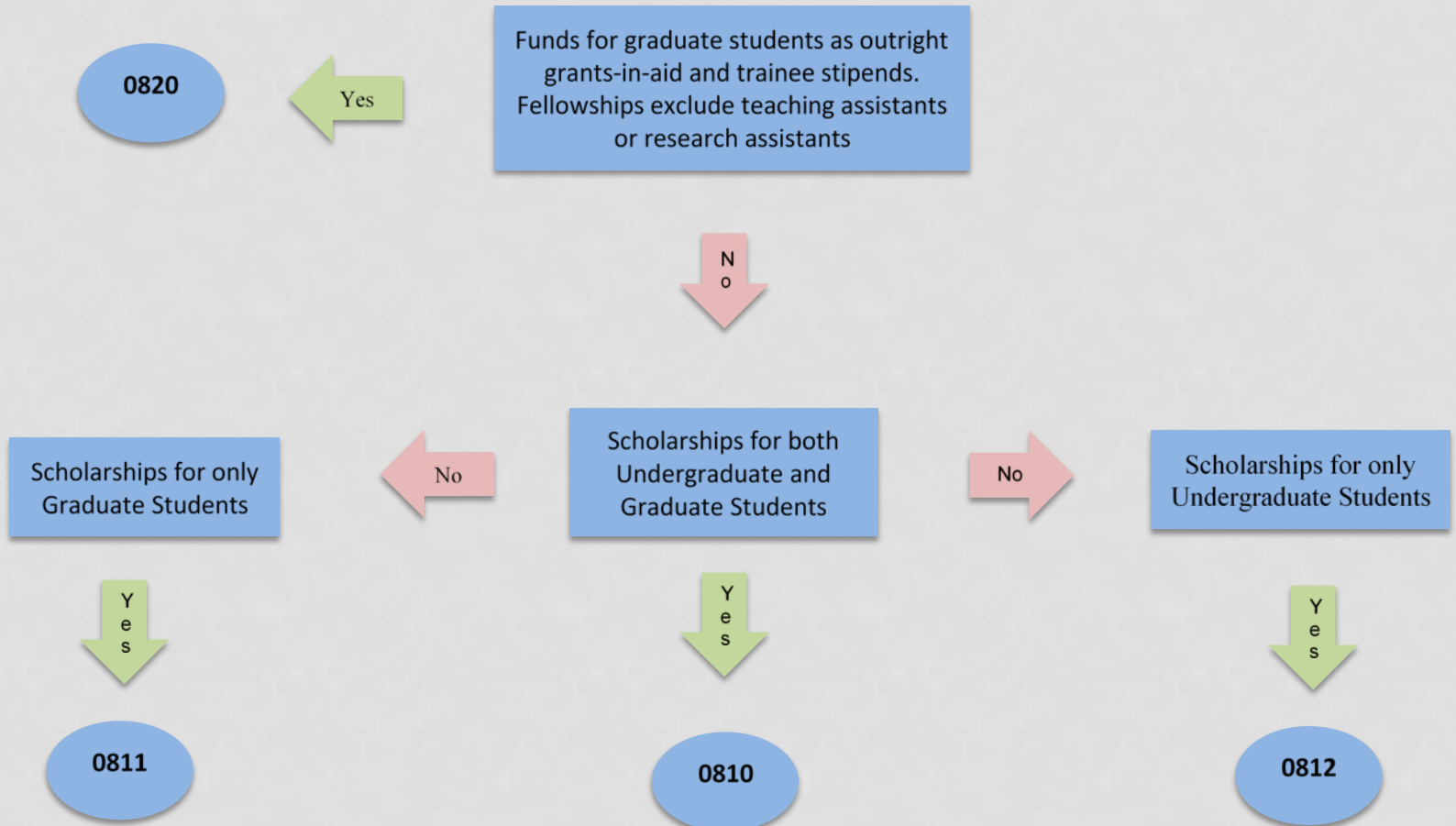
No

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# Institutional Support



# Student Financial Aid



# Operations and Maintenance of Plant

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

No

Yes

Expenses for administrative activities that directly support physical plant operations

Expenses related to the repair of educational and general buildings

1010

Yes

Yes

1040

No

No

Expenses for janitorial and/or custodial operations

Debt Service

1020

Yes

Yes

1050

No

No

Expenses for any utilities necessary for operation of physical plant

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

1030

Yes

Yes

1060

# Auxiliary Enterprises

Activities related to Athletics

Yes

1100 Athletics Administration & General  
1110 Athletics Facilities & Operations  
1120 Athletics Auxiliaries  
1130 Athletics Football  
1140 Athletics Basketball  
1150 Athletics Other Men's sports  
1160 Athletics Woman's Basketball  
1170 Athletics Other Women's Sports

No

Housing and Dining

Yes

1310 Housing  
1320 Bookstore  
1330 Food Services  
1340 Student Center

No

Other Auxiliary Services

Yes

1250 Other Auxiliary Services

Hospital and Clinics use 1400

# QUESTIONS?

- Please refer to the Business Procedures Manual-  
[www.uky.edu/ufs/business-procedures-manual](http://www.uky.edu/ufs/business-procedures-manual).
- All Chart of Account information can be found in Section E-17.
- Contact in AFRS:
  - Amy Quire – Master Data Coordinator
  - Email: [amquir2@uky.edu](mailto:amquir2@uky.edu)
  - Phone: 859-257-2949