



FUNCTIONAL AREA

HELPFUL HINTS

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.

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 1013100XXX, 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
- 1410-Patient Management: Includes expenses related to support for services that benefit patients directly through faculty or hospital based clinical care. This includes research support via clinical trials provided in the clinical setting.

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

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 with
expenses for organized
research activities
awarded competitively?

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

Services benefit
patients directly

Yes

No

Activities beneficial to the
general public excluding
instructional services

Yes

0320

No

Activities for non-
instructional cooperative
extension services

Yes

0330

Academic Support

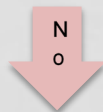
Activities that directly support Libraries, Museums or Media Services



Libraries & catalogued collections



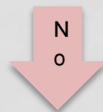
0410



Museums, galleries & arboretum



0420



Audiovisual services

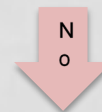


0430

Information Technology



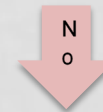
0440



Activities that provide students practical experience



0450



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



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

Y
e
s

0560

No

0550

Institutional Support

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

0610

Yes

No

Activities related to fiscal control and investments

Yes

0620

No

Activities related to general administrative operations and services

No

Alumni activities, public relations and college level development/philanthropy

No

Miscellaneous fringe benefits

Yes

0630

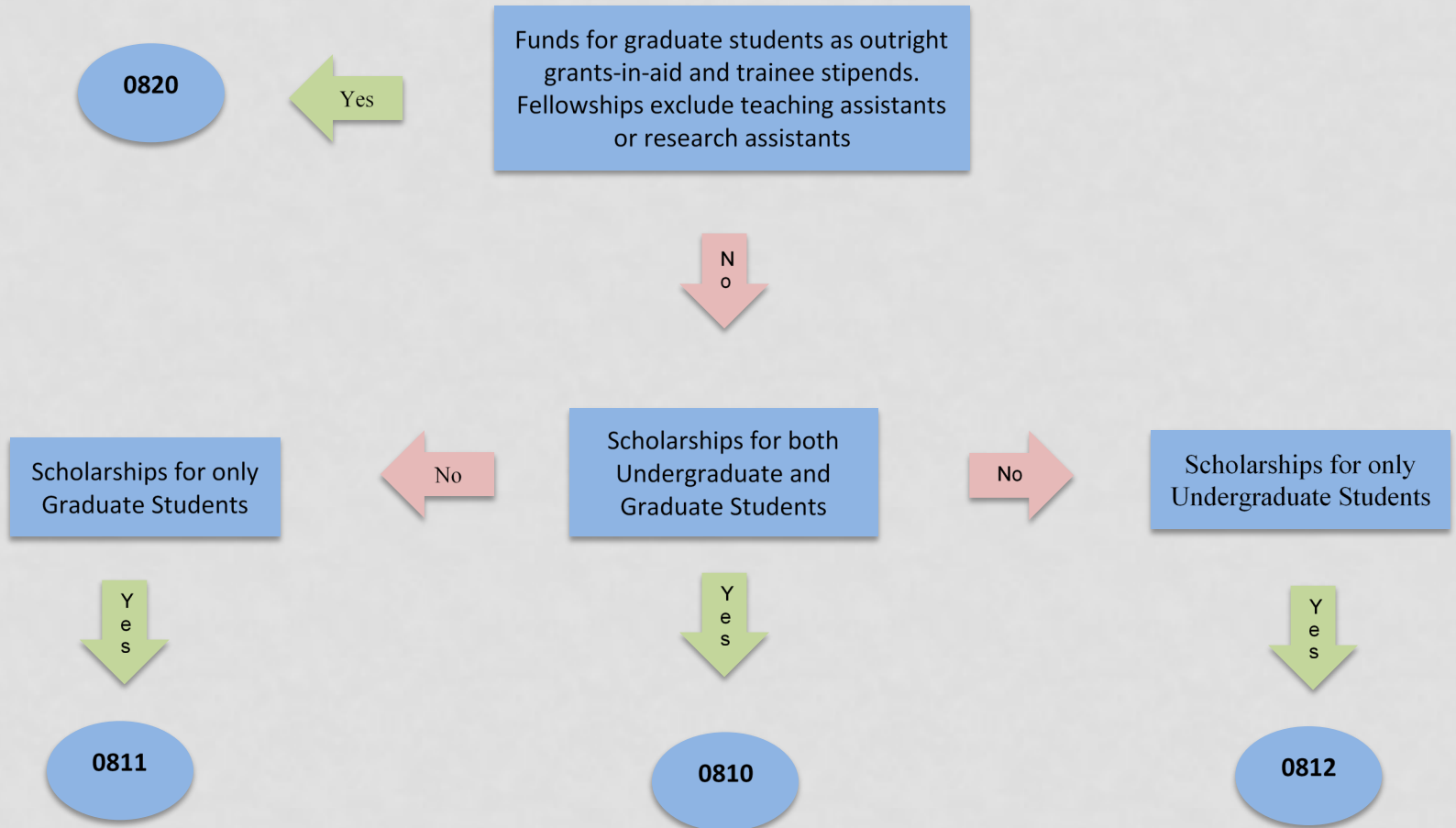
Yes

0670

Yes

0690

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

N
O

Housing and Dining

Yes

1310 Housing
1320 Bookstore
1330 Food Services
1340 Student Center

N
O

Other Auxiliary Services

Yes

1250 Other Auxiliary Services

Hospital and Clinics use 1400
Patient Management use 1410

QUESTIONS?

- Please refer to the Business Procedures Manual-
www.uky.edu/ufs/business-procedures-manual.
- Additional information can be found in Section E-17-16.
- Contact in AFRS:
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