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 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 → 0120

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

Yes → 0140

No → 0120

Activities that provide basic knowledge and skills

Yes → 0140

No

Noncredit offerings or Continuing Education (CE) Credit

Yes → 0130
Activities associated with a research center or Institute?

Yes → 0210
No →

Activities associated with expenses for organized research activities awarded competitively?

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

KMSF patient services

Activities beneficial to the general public excluding instructional services

Yes

0320

Activities for non-instructional cooperative extension services

Yes

0330

0340
Student Services

0530

Yes

Career guidance and personal counseling services

Social and cultural development outside the formal academic program

No

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

No

Providing financial aid services and assistance

No

Yes

Providing student health services (excluding self-supporting)

Yes

0540

0510

0520

Y

0550

0560
Institutional Support

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

Activities related to fiscal control and investments

Missellaneous fringe benefits

Activities related to general administrative operations and services

Alumni activities, public relations and college level development/philanthropy
Funds for graduate students as outright grants-in-aid and trainee stipends. Fellowships exclude teaching assistants or research assistants.

- **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

1040

No

Expenses for administrative activities that directly support physical plant operations

1010

Yes

Expenses for janitorial and/or custodial operations

1020

No

Debt Service

1050

No

Expenses for any utilities necessary for operation of physical plant

1030

No

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

1060

No

Yes
Auxiliary Enterprises

- Activities related to Athletics
  - Yes
  - Housing and Dining
    - Yes
    - Other Auxiliary Services
      - Yes
      - Hospital and Clinics use 1400
        - Patient Management use 1410
  - No
    - Housing and Dining
      - Yes
      - Other Auxiliary Services
        - Yes
        - 1250 Other Auxiliary Services
    - No
      - 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
    - 1310 Housing
    - 1320 Bookstore
    - 1330 Food Services
    - 1340 Student Center
QUESTIONS?

• Additional information can be found in Section E-17-16.

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