

UNIVERSITY OF KENTUCKY					
ENDOWMENT & GIFT ACCOUNTING					
GL HIERARCHY					
Defining GL Codes for the Measurement of Contributed Value, Principal and Market Value					
Contributed Value = RCTF State Gifts + RCTF Match Gifts + Other Gifts + Other Additions					
Principal = Contributed Value + Spending Distributions Reinvested					
Market Value = Principal + All Other GL Codes			GL CODE		
PRINCIPAL					
CONTRIBUTED VALUE					
RCTF STATE GIFTS					
addition	State RCTF II Funds		425002		
addition	State RCTF III Funds		425003		
addition	State RCTF IV Funds		425004		
addition	State RCTF V Funds		425005		
RCTF MATCH GIFTS					
addition	Endowment Gifts - RCTF II		425102		
addition	Endowment Gifts - RCTF III		425103		
addition	Endowment Gifts - RCTF IV		425104		
addition	Endowment Gifts - RCTF V		425105		
addition	Endowment Gifts - RCTF III - KMSF		425203		
addition	Endowment Gifts - RCTF IV - KMSF		425204		
addition	Endowment Gifts - RCTF V - KMSF		425205		
addition	Transfer from Affiliate Corp Endow-RCTF Match		740298		
addition	Transfer from Affiliate Corp Restr-RCTF Match		740299		
addition	Endowment Gift RCTF II Transfer		740302		
addition	Endowment Gift RCTF III Transfer		740303		
addition	Endowment Gift RCTF IV Transfer		740304		
addition	Endowment Gift RCTF V Transfer		740305		
OTHER GIFTS					
addition	Federal Grant - Direct Non Capital		415000		
addition	Operating Gifts		420100		
addition	Gifts-Foundation KMSF		420102		
addition	Endowment Gifts - Expendable		420104		
addition	Endowment Gifts - Expendable KMSF		420105		
addition	U.W/Priv Col/Univer		420124		
addition	Capital Gifts		422103		
addition	Endowment Gift Non RCTF Gifts		425320		
addition	Endowment Gift Non RCTF Gifts - KMSF		425330		
addition	Transfer from UK Restricted		740100		
addition	Transfer from Affiliate Restricted		740110		
addition	Transfer from UK Unrestricted		740120		
addition	Transfer from Affiliate Unrestricted		740130		
addition	Transfer from UK Designated Funds		740140		
addition	Transfer From UK Grants & Contracts		740160		
addition	Transfer from UK Endowment		740220		
addition	Transfer from Affiliate Endowment		740230		
addition	State RCTF IV Transfer		740300		
addition	Endowment Gift Non RCTF Transfer		740301		
addition	Transfer from Affiliate Corp Endow RCTF		740306		
addition	NonMandatory Quasi from Unrestricted		740584		
addition	Quasi Transfer from Restricted Non-mandatory		740585		
addition	Transfer from non RCTF Gift - expendable		740608		
deduction	Transfer to UK Restricted		750100		
deduction	Transfer to Affiliate Restricted		750110		
deduction	Transfer to UK Unrestricted		750120		
deduction	Transfer to Affiliate Endowment		750230		
deduction	Transfer to non RCTF Gift - expendable		750608		
OTHER ADDITIONS					
addition	Grant from State to Non-expendable Endowment		425310		
addition	Grant from Federal Govt. to Non-expend. Endowment		425315		
addition	Alumni Dues-Membership		440111		
addition	Ticket Miscellaneous		441112		
addition	Good/Services Fund Raising		441114		
addition	Other Revenue		449030		
addition	Royalties - Oil		471003		
addition	Royalties - Other Minerals		471004		
addition	Other Income		471050		
addition	Transfer Expired Term Endowments		473010		
deduction	Other fund deductions		544010		
deduction	Malpractice Total Loss Deducted		545020		
deduction	Expired Term		545040		
deduction	Trusts & Annuities		545050		
deduction	Trusts & Annuities		545060		
deduction	Trusts & Annuities		545070		
addition	Transfer from Hospital		740210		
addition	Transfer from Loan (repayments)		740290		
addition	Mandatory transfers from endowment		740530		
addition	Non Mandatory transfers from endowment		740540		
addition	Non Mandatory transfers from unrestricted		740570		
addition	Transfer from Expired Term Endowment		740590		
addition	Transfer from R&R		745020		
addition	Transfer from Unexpended		745030		
deduction	Transfer to Loan funds		750260		
deduction	Mandatory and Non Mandatory Transfers		750530		
deduction	Non Mandatory Transfer to Endowment		750540		
deduction	Mandatory Transfer from Unrestricted		750550		
deduction	Mandatory from Restricted		750560		
deduction	Non Mandatory from Restricted		750570		
deduction	Expired Term Endowment		750590		
deduction	Transfer to Unexpended		755030		
deduction	Transfer to Unexpended Plant Fund - Contributed Value		755041		

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SPENDING DISTRIBUTIONS REINVESTED					
addition	Endowment Distribution Income	431101			
deduction	Endowment Income Distribution Reversal	431104			
addition	Underwater Actual Income Distribution	431105			
addition	Non Mandatory Transfer from Restricted	740580			
addition	Transfer from Endow. Inc Distribution	740607			
deduction	Non Mandatory Transfer to Restricted	750580			
deduction	Transfer to Endow. Income Distribution	750607			
addition	RCTF replenishment with gifts from KMSF	420107			
addition	RCTF replenishment with gift funds	425050			
addition	RCTF replenishment spending distribution income	431106			
addition	RCTF replenishment with current spending distribution	431107			
addition	RCTF replenishment transfer from restricted funds	740350			
addition	RCTF replenishment transfer from designated fund	740355			
MARKET VALUE			GL CODE		
PRINCIPAL PLUS/MINUS THE FOLLOWING					
gains/losses	Endowment Development Fee	545030			
deduction	Trusts & Annuities	545080			
addition	Transfer from Endowment Other	740602			
deduction	Transfer to UK Designated Fund	750140			
deduction	Transfer to UK Designated Fund from Reinvested Spending	750145			
deduction	Transfer to Endowment - Other	750602			
deduction	Transfer to renewal & replacement funds	755020			
deduction	Transfer to Unexpended Plant Funds	755040			
deduction	Transfer to Unexpended Plant Fund - Appreciation	755042			
MANAGEMENT FEE					
addition	Refund of Management Fee	740240			
addition	Transfer from Management Fee	740603			
deduction	Management Fee	750240			
deduction	Transfer to Management Fee	750603			
INVESTMENT INCOME					
addition	Investment Income - Overnight	430010			
addition	Endowment Actual Income	431100			
addition	Malpractice Other Net Income to add FB	431112			
addition	Section 115 Other Net Income add to FB	431113			
addition	Transfers from Actual Income	740601			
deduction	Transfer to Actual Income	750601			
addition	Investment Income - Short Term	430020			
SPENDING DISTRIBUTION					
gains/losses	Spending Rule Distribution	545022			
gains/losses	Spending Rule Distribution Reversal	545023			
gains/losses	Actual Income Spending Distribution	545024			
addition	Transfer from Spending Rule	740604			
deduction	Transfer to Spending Rule	750604			
deduction	Transfer - Endowment Spending Rule	750270			
CUMULATIVE GAINS / LOSSES					
gains/losses	Investment Gain/Loss	430050			
gains/losses	Investment Income - Dividends	430070			
gains/losses	Endowment Income - Pool Income	431001			
addition	Malpractice Total Return Added	431102			
addition	Section 115 Total to FB	431103			
gains/losses	Unrealized Gain/Loss Pool	433020			
gains/losses	Realized G/L Nonpool	433030			
addition	Transfer from Realized Gain Loss	740606			
addition	Transfer from Unrealized Gain/Loss	740605			
deduction	Transfer to Unrealized Gain/loss	750605			
deduction	Transfer to Realized Gain/Loss	750606			
gains/losses	Unrealized Gain/Loss Nonpool	433010			
LIABILITIES (add the credits to add to the market value)					
addition	115 Trust Noncurrent Liability	255520			
addition	Due to unrestricted - Other Entity	281000			
addition	Trust & Annuities Current Payable	253000			
addition	Trust & Annuities Non-Current Payable	253100			