

Other Attributes

I. Purpose

To provide guidance in the assigning of various attributes used for reporting purposes; to define those attributes; and to provide links to a source of options, where appropriate. This section should be used as a supplement to the other sections pertaining to the Chart of Accounts.

II. Definitions

- *Company Code*: Company code identifies the self-contained set of accounts that can be aggregated for purposes of external reporting.
 - *UK00*: University of Kentucky
 - *KMSF*: Kentucky Medical Services Foundation

- *Business Area*: Business Area identifies the reporting entity within the University of Kentucky.
 - *0101* - UK only – without component units
 - *0102* - Kentucky Tobacco Research and Development Corporation (KTRDC)
 - *0103* - UK EDR Housing and UK Dining
 - *0105* - WUKY Radio
 - *0111* - University Hospital
 - *0112* - Good Samaritan Hospital
 - *0113* - University Health Service
 - *0114* – Eastern State Hospital
 - *0120* - UK College of Medicine Clinical Departments
 - *0201* - University of Kentucky Research Foundation (UKRF)
 - *0205* – UKRF WUKY Radio
 - *0301* – Formerly The Fund for Advancement of Education and Research in the University
of Kentucky Medical Center
 - *0400* - Gluck Equine Research Foundation, Inc.
 - *0500* – UK Department of Intercollegiate Athletics
 - *0600* - Humanities Foundation, Inc.
 - *0700* - Mining Engineering Foundation, Inc.
 - *0800* –Formerly UK Business Partnership
 - *0900* - Center on Aging Foundation, Inc.
 - *1000* - Central Kentucky Management Services, Inc.
 - *1100* - UK Boone Center
 - *KMSF* - Kentucky Medical Services Foundation

- *Fund Group*: Fund group specifies the major funding source for the cost/funds center and fund. It is incorporated into the first three digits of the cost/funds center or fund number.
 - Funds*
 - *001* - Unrestricted – General
 - *002* - Unrestricted – Designated
 - *003* - Unrestricted – Housing and Dining
 - *004* - Unrestricted – Other Auxiliary

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- 005 - Unrestricted – Chandler and Eastern State Hospitals

- 006 - Unrestricted – Good Samaritan Hospital
- 007 - Unrestricted – Medical Practice
- 011 – Unrestricted - Job Order
- 012 - Unrestricted – Agency
- 013 - Unrestricted – Agency - KMSF
- 014 - Unrestricted – Agency – Direct Student Loans
- 021 - Restricted – Private
- 022 – Restricted - Grants and Contracts
- 023 - Restricted – Tobacco Research and Development
- 025 - Restricted – Federal Agriculture – Land Grants
- 041 - Plant – Unexpended
- 042 - Plant – Renewal and Replacement
- 043 - Plant – Retirement of Indebtedness
- 044 - Plant – Investment in Plant
- 050 - Loan Fund
- 070 – Endowment - True
- 071 – Endowment - Quasi
- 072 – Endowment - Term
- 073 – Endowment - Funds Held in Trust by Others
- 074 – Endowment - Charitable Trusts
- 075 – Endowment - Gift Annuities

- Cost/Funds Center: A cost/funds center is used to record budgets, revenues, expenditures, recharges and transfers for an organizational unit within a university department.
 - 101 - Unrestricted – General
 - 102 - Unrestricted – Designated
 - 103 - Unrestricted – Housing & Dining
 - 104 - Unrestricted – Other Auxiliary
 - 105 - Unrestricted – Chandler and Eastern State Hospitals
 - 106 - Unrestricted – Samaritan Hospital
 - 107 - Unrestricted – Medical Practice
 - 112 - Unrestricted – Agency
 - 113 - Unrestricted – Agency – KMSF
 - 114 - Unrestricted – Agency – Direct Student Loans
 - 121 - Restricted – Private Gift
 - 122 – Restricted – Grants and Contracts (funds center only)
 - 123 - Restricted – Kentucky Tobacco Research Center
 - 125 – Restricted - Agriculture Land Grants (funds center only)
 - 141 - Plant – Unexpended Default
 - 142 - Plant – Renewal and Replacement
 - 143 – Plant – Retirement of Indebtedness

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- **Budget Family:** Budget Family designates how a cost/funds center will be treated in the budget process with respect to centrally funded salary and other adjustments; some fund centers are eligible for centrally funded salary increases and other increases while some cost/funds centers are not eligible. The attribute also provides a means of categorization of accounts for analytical purposes.
 - 01 - General Fund-State Appropriation Supported
 - 02 - Auxiliary Funds
 - 03 - Gifts
 - 04 - Sponsored Projects
 - 05 - 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 and 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 - DAE (Dean's Academic Enrichment Support)
 - 26 - UK Health Care Support
 - 97 – UKHC Intercompany Elimination
 - 98 – Faculty Effort System (FES) Default
 - 99 - Not Applicable

- **Funding Category Code:** Funding Category Code is used to designate how the account is funded. This attribute provides a means of categorizing funds for analytical purposes.
 - A – Auxiliary Fund - Use only with Housing/Dining auxiliary funds centers (1033xxxxxx business area 0103); Athletics funds centers (business area 0500) and University Health Service funds centers (business area 0113).
 - C – Clinics - Use only with funds centers associated with patient clinical activities in the 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 (07xxxxxxxx).

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- *F – Federal Appropriations - Use only with Land Grants (235xxxxxx) – 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 (3xxxxxxxxx) 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 0113.*
 - *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, 104xxxxxxx (excluding recharge funds centers-10438xxxxx), 1215xxxxxx, and those not included in other categories.*
 - *K – KMSF - Use only with KMSF related funds centers – 101310xxxx and 101319xxxx. These funds centers support the academic, research, or administrative missions of the Colleges of Medicine and Public Health 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 UBO for verification before assigning this FCC code to new funds centers.*
 - *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 (RPA): RPA codes are used to track research-related expenses by category. For more details on this attribute, please click [here](#).*
 - *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 (CIP) Code Discipline code is used to identify the class of instruction associated with the account. For a complete list of codes please visit <http://nces.ed.gov/ipeds/cipcode/browse.aspx?y=55>.*

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The following series are not applicable to the University of Kentucky and therefore not allowed: 12, 20, 21, 28, 32-37, 39, 41, 43, 46-49, 53, and 55-59.

- *Cancer Research Match*: this attribute is used to track gift accounts that are eligible for the Cancer Research Match from the Tobacco Excise Tax.
 - *B – Both revenue match and expense reportable*
 - *E – Expenses reportable*
 - *N – Not eligible*
 - *R – Revenue match eligible*

- *Sponsored Project Research Administrator*: Please use SAP transaction code GMGRANTD and click on the responsibilities tab. The User ID of the OSPA research administrator will be listed.

- *Research Financial Services Clerk*: Please use SAP transaction code GMGRANTD and click on the responsibilities tab. The User ID of the SPA financial administrator will be listed.